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BEFORE THE ARIZONA CORPORATION COMMISSION

COMMISSIONERS
JIM O'CONNOR, Chairman
LEA MÁRQUEZ PETERSON
ANNA TOVAR
NICK MYERS
KEVIN THOMPSON

IN THE MATTER OF THE APPLICATION OF LIBERTY UTILITIES (RIO RICO WATER AND SEWER) CORP., AN ARIZONA CORPORATION, FOR A DETERMINATION 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: WS-02676A-23- **APPLICATION**

Liberty Utilities (Rio Rico Water and Sewer) Corp. ("Liberty Rio Rico") hereby applies for an order establishing the fair value of its plant and property used for the provision of public water utility service and based on such finding approving permanent rates and charges for utility service designed to produce a fair return thereon. In this application, Liberty Rio Rico is requesting approval to consolidate their rates with the rates for Liberty Utilities (Beardsley Water) Corp. ("Liberty Beardsley"), Liberty Utilities (Cordes Lakes Water) Corp. ("Liberty Cordes Lakes") and Liberty Utilities (Bella Vista Water) Corp. ("Liberty Bella Vista") all of whom are filing for new

rates concurrently with this application. Liberty Beardsley, Liberty Cordes Lakes and Liberty Bella Vista are also requesting approval to consolidate their rates with the rates for Liberty Rio Rico.

As explained in this Application and supporting testimony, following sufficiency Liberty Beardsley, Liberty Cordes Lakes, Liberty Bella Vista and Liberty Rio Rico (jointly referred to as "Applicants") will seek to consolidate the four rate applications into the same docket so that the Commission may consider Applicants' rate applications and requests for consolidation into what is generally referred to as "Liberty Rio Rico (Consolidated)" in Applicants' filings. Included with this Application by Liberty Rio Rico are all the standard rate filing schedules and analysis for (1) Liberty Rio Rico as a stand-alone water utility; and (2) Liberty Rio Rico (Consolidated).[1]

In support of this Application, Liberty Rio Rico states as follows:

LIBERTY RIO RICO

A. Background.

1. Liberty Rio Rico is an Arizona public service corporation engaged in providing water and wastewater utility services to a community in the unincorporated area of Rio Rico located in Santa Cruz County, Arizona. As of April 2023, Liberty Rio Rico provides water service to 7,764 connections (7,446 residential and 258 commercial, 38 fire protection, 21 industrial and 1 bulk water) and wastewater service to 2,251 residential and 170 commercial connections. Both water and sewer service territories cover 82 square miles of land area.

2. Liberty Rio Rico's business office is located at 14920 W. Camelback Road, Litchfield Park, AZ 85340, and its telephone number is (623) 935-9367. The primary management contact is Moses Thompson who is President of Liberty Utilities – Arizona/Texas.

[1] Applicants also each will file applications for financing approval and then move to consolidate those financing dockets with the four rate case dockets. Additionally, as discussed in their separate rate applications, Liberty Beardsley, Liberty Cordes Lakes and Liberty Bella Vista will file an application pursuant to A.R.S. § 40-285 for approval to transfer all of their utility plant and assets and their separate CC&N to Liberty Rio Rico. Applicants will file those applications during the sufficiency review period for the four rate applications and upon sufficiency will file a request in each docket to merge all of those dockets into one consolidated docket for hearing and decision on these matters.

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B. <u>Liberty Rio Rico's Proposed Stand-Alone Rate Increase.</u>

3. Liberty Rio Rico's present rates and charges for utility service were approved by the Commission in Decision No. 75809, approving Rio Rico's application for a rate increase which was filed on October 28, 2015 using a test year of December 31, 2014. There have been no other changes to Liberty Rio Rico's rates since the current rates went into effect on or after November 1, 2016.

4. Liberty Rio Rico's revenues from its utility operations are presently inadequate to provide a fair rate of return on the fair value of its utility plant and property devoted to public service. Operating expenses have also changed since the current rates were set. Therefore, Liberty Rio Rico requests that certain adjustments to its rates and charges for utility service be approved by the Commission so that Liberty Rio Rico may recover its operating expenses and be given an opportunity to earn a just and reasonable rate of return on the fair value of its rate base. Liberty Rio Rico agrees to use its original cost rate base as its fair value rate base in this proceeding to minimize disputes and reduce rate case expense.

5. Filed concurrently herewith are the schedules required pursuant to A.A.C. R14-2-103 for rate applications for Class "B" utilities. The test year utilized by Liberty Rio Rico in connection with the preparation of such schedules is the 12-month period that ended April 30, 2023. Liberty Rio Rico requests that the Commission utilize such test year in connection with this Application, with appropriate adjustments to obtain a normal or more realistic relationship between revenues, rate base and expenses during the period in which the rates established in this proceeding are in effect.

6. During the test year, Liberty Rio Rico's water division adjusted gross revenues were $4,189,038. The adjusted operating income was $452,195 leading to an operating income deficiency of $1,250,664. The adjusted fair value rate base was $19,028,481. Thus, the rate of return during the test year was 2.38%. For Liberty Rio Rico's sewer division adjusted gross revenues were $1,852,455. The adjusted operating income was $433,044 leading to an operating income deficiency of $367,364. The adjusted fair value rate base was $8,944,112. Thus, the rate of return during the test year was 4.84%.

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7. Liberty Rio Rico submits that this rate of return is inadequate to allow it to obtain debt, pay a reasonable return to its stockholder, maintain a sound credit rating, and/or enable Liberty Rio Rico to attract additional capital on reasonable and acceptable terms to continue the investment in utility plant necessary to adequately serve customers.

8. Liberty Rio Rico water division is seeking total revenues of $5,894,800. Liberty Rio Rico water division seeks an increase in total revenues of $1,705,763 an increase of approximately 40.72% over the adjusted and annualized revenues of $4,189,038. The revenue amount is inclusive of the revenues required to recover (1) operating expenses; (2) a return on rate base; and is exclusive of rate case expense. Specifically, the increase in annual revenues to provide for recovery of operating expenses and an 8.95% return on rate base is approximately $1,705,763. Liberty Rio Rico sewer division is seeking total revenues of $2,356,047. Liberty Rio Rico sewer division seeks an increase in total revenues of $503,592 an increase of approximately 27.19% over the adjusted and annualized revenues of $1,852,455. The revenue amount is inclusive of the revenues required to recover (1) operating expenses; (2) a return on rate base; and is exclusive of rate case expense. Specifically, the increase in annual revenues to provide for recovery of operating expenses and an 8.95% return on rate base is approximately $503,592. Rate case expense recovery is being requested for both water and sewer divisions through a separate surcharge recovery mechanism.

9. In accordance with A.A.C. R14-2-103.B(5) and per the commission's request, attached hereto as Attachment 1 are water plant descriptions and water use data as of December 31, 2022. Attachment 2 is the wastewater plant description and wastewater flow data as of December 31, 2022.

10. Attached hereto as Attachment 3 is Liberty Rio Rico's proposed tariff of rates and charges, which includes a request for a Purchased Power Adjuster Mechanism ("PPAM"), a Property Tax Adjuster Mechanism ("PTAM"), a Customer Assistance Tariff ("CAT"), an updated Curtailment Tariff, an Emergency Water Augmentation Mechanism ("EWAM") and a Water Treatment Rate Adjustment Mechanism ("WTRAM").

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C. Request to Consolidate and Proposed Rates for Liberty Rio Rico (Consolidated).

11. Applicants are proposing to consolidate these four companies in these rate case applications for several reasons. To start, Liberty currently has seven (7) regulated water and wastewater utilities in Arizona. Operating and managing those utilities as separate utilities for ratemaking purposes is not optimal and results in added ratemaking and related costs. Liberty always has intended to consolidate all of the Arizona utilities into a single entity for ratemaking purposes. Liberty took the first step towards statewide consolidation by seeking Commission approval for the merger of Liberty Utilities (Entrada Del Oro Sewer) Corp. into Liberty Utilities (Gold Canyon Sewer) Corp. in Docket Nos. SW-043 16A-21-0325 and SW-025 19A-21-0326. The Commission approved that consolidation in Decision No. 78871. In turn, the proposed consolidation of Bella Vista, Beardsley and Cordes Lakes into Liberty Rio Rico is the next natural step towards statewide consolidation for rate making purposes. If consolidation of those entities is approved by the Commission here, Liberty would have four regulated utilities in Arizona, in turn providing a springboard for consolidation of those entities into a single entity at some point in the future. Further, Liberty submits that it is beneficial to all customers of Beardsley, Bella Vista, Cordes Lakes and Rio Rico to consolidate the customer bases for ratemaking, operations and capital investments because it leads to as large a customer base as possible across which costs may be spread. Consolidation of the four entities into Liberty Rio Rico (Consolidated) will also reduce the regulatory costs and burdens for all stakeholders, including the companies and customers as they will share efficiencies gained in the reduction of administrative costs associated with the expenses of Commission filings (to include compliance and rate case expenses).

12. During the test year, the adjusted gross revenues for Liberty Rio Rico water utility service (Consolidated) were $12,713,121. The adjusted operating income was $268,057, leading to an operating income deficiency of $4,096,377. The rate of return on water operations during the test year was 0.55%.

13. Liberty Rio Rico (Consolidated) is seeking an increase in water utility revenues equal to $5,577,633, an increase in revenues of 43.87%. The adjustments to the Company's rates and charges that are proposed herein, when fully implemented, will produce a rate of return on the

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fair value rate base equal to 8.94% from water operations. The revenue amount is inclusive of the revenues required to recover the proposed (1) operating expenses; (2) a return on rate base; and is exclusive of rate case expense surcharge revenues. Rate case expense recovery is being requested through a separate surcharge recovery mechanism.

14. During the test year, the adjusted gross revenues for Liberty Rio Rico wastewater utility service (Consolidated) were $1,852,455. The adjusted operating income was $432,737, leading to an operating income deficiency of $366,438. The rate of return on wastewater operations during the tests year was 4.84%.

15. Liberty Rio Rico (Consolidated) is seeking an increase in wastewater utility revenues equal to $502,321, an increase in revenues of 27.12%. The adjustments to the Company's rates and charges that are proposed herein, when fully implemented, will produce a rate of return on the fair value rate base equal to 8.94% from wastewater operations. The revenue amount is inclusive of the revenues required to recover the proposed (1) operating expenses; (2) a return on rate base; and is exclusive of rate case expense surcharge revenues. Rate case expense recovery is being requested through a separate surcharge recovery mechanism.

16. Attached as Attachment 4 is the proposed tariff of consolidated rates and charges, which includes a request for a PPAM, PPTAM, CAT, EWAM, WTRAM, and curtailment tariff.

SUPPORTING TESTIMONY AND SCHEDULES[2]

17. Filed concurrently in support of this Application and the Applicants' request for consolidation of rates are the following direct testimonies:

a. Direct testimony of Manasa Rao – Ms. Rao, Sr. Director Rates & Regulatory Affairs (West Region), provides an overview of the proposal for new rates for Liberty Cordes Lakes separately and jointly with Liberty Rio Rico. Ms. Rao also addresses rate case expense, the proposed Water Treatment Rate Adjustment Mechanism (WTRAM), Post Test Year Plant adjustments and adjustments to test year expenses.

[2] The schedules attached to this Application pertain to Liberty Rio Rico as a stand-alone utility and Liberty Rio Rico (Consolidated).

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b. Direct Testimony of Matthew Garlick, Vice President, Operations Special Projects for Liberty's regulated utilities in Arizona and Texas, provides support for the recovery of acquisition premiums for Liberty Beardsley and Liberty Cordes Lakes, Liberty's consolidation request and technical support for the proposed WTRAM.

c. Direct Testimony of Martin Garlant – Mr. Garlant, Rio Rico Sr. Operations Manager, illustrates Liberty Rio Rico's operations and capital investments made by Liberty after the test year of their last rate case, test year ended December 31, 2014.

d. Direct Testimony of Paul Walker – Mr. Walker, Regulatory Consultant, discusses the proposed consolidation of the Applicants and the acquisition premiums for Liberty Beardsley and Liberty Cordes Lakes

e. Direct Testimony of Lauren Preston – Ms. Preston, Vice President / Customer Care, discusses the Customer First capital investment for the Applicants and the Customer Assistance Tariff.

f. Direct Testimony of Jill Schwartz – Ms. Schwartz, Sr. Director of Regulatory Policy and Strategy, provides testimony regarding corporate structure, shared services costs, cost allocation, the Cost Allocation Manual ("CAM") and Indirect Overhead ("INDOH").

g. Direct Testimony of Thomas Bourassa, Mr. Bourassa, Regulatory and Accounting Consultant, provides testimony on all the components of the revenue requirement and rates, except rate case expense. His testimony addresses rate base, income statement (revenue and operating expenses), cost of capital, required increase in revenue, rate design and proposed rates and charges for service.

18. All supporting schedules for Liberty Bella Vista and Liberty Rio Rico (Consolidated) are attached following the direct testimonies.

CONTACT INFORMATION

19. The person responsible for overseeing and directing the conduct of this rate application is Manasa Rao, Sr. Director Rates & Regulatory Affairs (West Region). Ms. Rao was assisted by Thomas J. Bourassa, rate consultant and undersigned legal counsel. Ms. Rao's mailing address is 9750 Washburn Rd, Downey, CA, 90241; her telephone number is (562) 805-2084; and

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her email address is Manasa.Rao@libertyutilities.com. Mr. Bourassa's mailing address is 139 W. Wood Drive, Phoenix, Arizona 85029; his telephone number is (602) 246-7150; and his email address is tjb114@cox.net.

20. All discovery, data requests and other requests for information concerning this Application should be directed to Ms. Rao at Manasa.Rao@libertyutilities.com, and Mr. Bourassa at tbj114@cox.net, with a copy to undersigned counsel, Kelly A. Daly at kdaly@swlaw.com and Lisa.Lance@Libertyutilities.com.

RELIEF REQUESTED

WHEREFORE, Liberty Rio Rico requests the following relief:

A. That the Commission, upon proper notice and at the earliest possible time, conduct a hearing in accordance with A.R.S. § 40-251 and determine the fair value of Liberty Rio Rico's utility plants and property devoted to providing water utility service.

B. Based upon such determination, that the Commission (1) grant the request to consolidate Liberty Beardsley, Liberty Cordes Lakes and Liberty Bella Vista into Liberty Rio Rico; and (2) approve permanent adjustments to the rates and charges for water and wastewater utility service provided by Liberty Rio Rico on a consolidated basis as proposed herein, or approve such other rates and charges as will produce a just and reasonable rate of return on the fair value of Liberty Rio Rico's consolidated utility plant and property.

C. That the Commission approve the requests for a PPAM, PTAM, CAT, EWAM and WTRAM; and

D. That the Commission authorize such other and further relief as may be appropriate to ensure that Liberty Rio Rico has an opportunity to earn a just and reasonable return on the fair value of its utility plant and property and as may otherwise be required under Arizona law.

RESPECFULLY SUBMITTED this 28th day of December, 2023.

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LIBERTY UTILITIES

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Attorneys for Liberty Utilities (Rio Rico Water and Sewer) Corp.

ORIGINAL eFiled
this 28th day of December, 2023, with:
Docket Control
Arizona Corporation Commission
1200 W. Washington Street
Phoenix, AZ 85007

By: */s/ Regina Wise*

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ATTACHMENT 1

Liberty Utilities (Rio Rico Water and Sewer) Corp
Annual Report
Water Utility Plant Description
12/31/2022

Water Utility Plant Description	
Name of the System:	RIO RICO UTILITIES INC.
ADEQ Public Water System Number:	AZ0412011
ADWR PCC Number:	91-000595.0000

MAINS		
Sizes (inches)	Material	Length (feet)
2.00	NA	NA
3.00	NA	NA
4.00	NA	NA
5.00	NA	NA
6.00	DIP	8,418
8.00	NA	NA
10.00	NA	15
12.00	NA	NA
NA	NA	NA
4" and under	Various	325,458
Over 4"	Various	1,478,264
NA	NA	NA
NA	NA	NA
NA	NA	NA

CUSTOMER METERS			
Size (inches)	Quantity	Percent over 1,00,000 gallons	Percent over 10 years old
5/8 X 3/4	7,230	Unknown	Unknown
0.75	8	Unknown	Unknown
1	95	Unknown	Unknown
1.5	19	Unknown	Unknown
Compound 2	57	Unknown	Unknown
Turbine 2	0	Unknown	Unknown
Compound 3	6	Unknown	Unknown
Turbine 3	0	Unknown	Unknown
Compound 4	3	Unknown	Unknown
Turbine 5	0	Unknown	Unknown
Compound 6	2	Unknown	Unknown
Turbine 6	NA	Unknown	Unknown
6+	NA	Unknown	Unknown
NA	NA	Unknown	Unknown
NA	NA	Unknown	Unknown
NA	NA	Unknown	Unknown
NA	NA	Unknown	Unknown

SERVICE LINES		
Material	Percent of system	Year installed
Copper	10%	Unknown
Black poly	90%	Unknown
NA	NA	NA
NA	NA	NA
NA	NA	NA

BOOSTER PUMPS		
Horsepower	GPM	Quantity
3	various	2
7.5	various	9
10	various	3
15	various	10
20	various	8
25	various	13
30	various	8
40	various	2

FIRE HYDRANTS	
Type	Quantity
Standard *	315
Other	0

STORAGE TANKS			
Capacity (gallons)	Material	Quantity	Year installed
1.000	Steel	1	Unknown
0.640	Steel	1	Unknown
0.200	Steel	1	Unknown
0.150	Steel	1	Unknown
0.100	Steel	1	Unknown
0.010	Steel	4	Unknown
NA	NA	NA	NA

PRESSURE/BLADDER TANKS			
Capacity (gallons)	Material	Quantity	Year installed
5,000	Steel	16	Unknown
2,000	Steel	9	Unknown
1,500	Steel	3	Unknown
132	Steel	2	Unknown
90	Steel	1	Unknown
53	Steel	1	Unknown
34	Steel	4	Unknown

* A standard fire hydrant has two 2.5 inch hose connection nozzles with 7.5 threads per inch, and one 4.5 inch pumper connection nozzle with 4 threads per inch.

Water Utility Plant Description (Continued)

For the following three items, list the utility owned assets in each category for each system.

TREATMENT EQUIPMENT:	Sodium Hypochlorite System at each well site.

STRUCTURES:	(2) 20 x 20 wooden sheds, (6) 8 x 8 chlorination buildings at wells.

OTHER:	NA

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).
Use one of the following methods:

(a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365

(b) If no historical flow data are available, use:
ERC = (Total SFR gallons sold (Omit 000) / 365 days / 350 gallons per day)

ERC	246
Method used:	(a)

Liberty Utilities (Rio Rico Water and Sewer) Corp
Annual Report
Well and Water Usage
12/31/2022

Well and Water Usage

Name of the System:	RIO RICO UTILITIES INC.
ADEQ Public Water System Number:	AZ0412011
ADWR PCC Number:	91-000595.0000

Well registry 55# (55-XXXXXX):	Pump Horsepower	Pump Yield (gpm)	Casing Depth (feet)	Casing Diameter (inches)	Pump Motor Type **	Year Drilled	Water level 2010	Water level 2020	Meter Size (inches)	How measured:	Active
55-502579	200	1,100	650	16	turbine	1983	Unknown	Unknown	8	Metered	Yes
55-619359	75	625	250	10	submersible	1985	Unknown	Unknown	6	Metered	Yes
55-604302	20	0	unk	16	none	1972	Unknown	Unknown	2	N/A	no
55-604364	75	625	251	10	submersible	1968	Unknown	Unknown	6	Metered	Yes
55-604363	75	650	603	12	submersible	1970	Unknown	Unknown	8	Metered	Yes
55-604366	20	0	unk	10	none	1967	Unknown	Unknown	2	N/A	no
55-587292	200	975	605	16	turbine	2003	Unknown	Unknown	10	Metered	Yes
55-206176	250	1,300	650	16	turbine	2005	Unknown	Unknown	10	Metered	Yes
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

Name of system water delivered to:	RIO RICO UTILITIES INC.
ADWR PCC Number:	91-000595.0000
Source of water delivered to another system	NA

Name of system water received from:	NA
ADWR PCC Number:	#N/A
Source of water received	NA
Well registry 55# (55-XXXXXX):	NA

Month	Water withdrawn (gallons)1	Water sold (gallons)2	Water delivered (sold) to other systems (gallons)3	Water received (purchased) from other systems (gallons)4	Estimated authorized use (gallons)5	Purchased Power Expense[6]	Purchased Power (kWh)[7]
January	49,676,000.00	48,342,000.00	0.00	0.00	659,000.00	$18,099	123,609
February	48,705,000.00	45,421,000.00	0.00	0.00	708,000.00	22,416	147,896
March	63,345,000.00	45,087,000.00	0.00	0.00	669,000.00	18,656	103,446
April	69,215,000.00	53,761,000.00	0.00	0.00	778,000.00	22,842	157,501
May	79,931,000.00	55,766,000.00	0.00	0.00	1,161,000.00	22,163	142,399
June	81,947,000.00	66,640,000.00	0.00	0.00	1,543,000.00	24,909	169,144
July	67,308,000.00	66,512,000.00	0.00	0.00	1,290,000.00	24,878	170,414
August	49,519,000.00	54,587,000.00	0.00	0.00	927,000.00	21,631	129,895
September	49,433,000.00	57,304,000.00	0.00	0.00	994,000.00	22,386	150,808
October	71,058,000.00	52,538,000.00	0.00	0.00	1,261,000.00	21,130	119,192
November	67,692,000.00	48,640,000.00	0.00	0.00	966,000.00	21,609	135,733
December	61,540,000.00	47,588,000.00	0.00	0.00	966,000.00	21,791	135,987
Totals	**759,369,000.00**	**642,186,000.00**	**0.00**	**0.00**	**11,922,000.00**	**262,510.00**	**1,686,024.00**

If applicable, in the space below please provide a description for all un-metered water use along with amounts:

Authorized use includes water used for construction, dust control and compaction, flushing and tank overflows, fire department use.

1 Water withdrawn - Total gallons of water withdrawn from pumped sources.
2 Water sold - Total gallons from customer meters, and other sales such as construction water.
3 Water delivered (sold) to other systems - Total gallons of water delivered to other systems.
4 Water received (purchased) from other systems - Total gallons of water purchased/received from other systems.
5 Estimated authorized use - Total estimated gallons from authorized metered or unmetered use. Authorized uses such as flushing (mains, services and hydrants) draining/cleaning tanks, process, construction, fire fighting, etc. Non-authorized use (real losses) are service line breaks and leaks, water main breaks, meter inaccuracies and theft.
6 Enter the total purchased power costs for the power meters associated with this system.
7 Enter the total purchased kWh used by the power meters associated with this system.

ATTACHMENT 2

Liberty Utilities (Rio Rico Water and Sewer) Corp
Annual Report
Wastewater Utility Plant Description

12/31/2022

Wastewater Utility Plant Description	
Name of System:	Liberty Utilities (Rio Rico Water and Sewer) Corp
Wastewater Inventory Number (if applicable):	105505
Type of Treatment	Anaerobic Lagoon
Design Capacity of Plant (Gallons per day)	Villas 12 .050 MGD, Villas 13 .050 MGD

LIFT STATION FACILITIES					
Location	Quantity of Pumps	Horsepower Per Pump	Rated Capacity Per Pump (GPM)	Wet Well Capacity (gals)	Year Constructed
Lift Station #1	2	88	725	32313	2003
Lift Station #2	2	47	500	9000	1997
Lift Station #3	2	47	500	9000	1997
Lift Station #4	2	15	175	8000	1982
Lift Station #5	2	3	27	1608	1999
NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA

FORCE MAINS		
Size	Material	Length (Feet)
2 inch	PVC/DIP/ACP	2,002
6 inch	PVC/DIP/ACP	5,645
8 inch	PVC/DIP/ACP	30,092
NA	NA	NA
NA	NA	NA
NA	NA	NA
NA	NA	NA
NA	NA	NA
NA	NA	NA

MANHOLES	
Type	Quantity
Standard	535
Drop	15

CLEANOUTS
Quantity
132
NA
NA
NA

Note: If you are filing for more than one system, please provide separate sheets for each system.

Instructions: Fill out the Grey Cells with the relevent information. Input 0 or none if there is nothing recorded in that account or there is no applicable information to report. Copy and paste this sheet as many times as is necessary.

Liberty Utilities (Rio Rico Water and Sewer) Corp
Annual Report
Wastewater Utility Plant Description (Continued)

Wastewater Utility Plant Description (Continued)

GRAVITY MAINS		
Sizes (inches)	Material	Length (feet)
4	PVC/DIP/ACP	2,054
6	PVC/DIP/ACP	8,528
8	PVC/DIP/ACP	181,265
10	PVC/DIP/ACP	8,787
12	PVC/DIP/ACP	20,761
14	PVC/DIP/ACP	762
16	PVC/DIP/ACP	1,078
NA	NA	NA
NA	NA	NA
NA	NA	NA
NA	NA	NA
NA	NA	NA
NA	NA	NA
NA	NA	NA
NA	NA	NA

SERVICES/LATERALS		
Size (inches)	Material	Quantity
4	Various	2,057
6	Various	147
8	PVC	10
NA	NA	NA

For the following five items, list the utility owned assets in each category for each system.

SOLIDS PROCESSING AND HANDLING FACILITIES	None
DISINFECTION EQUIPMENT (Chlorinator, Ultra-Violet, Etc.)	None
FILTRATION EQUIPMENT (Rapid Sand, Slow Sand, Activated Carbon, Etc.)	None
STRUCTURES (Buildings, Fences, Etc.)	(2) Wooden Storage Shed (20' x 20').
Other (Laboratory Equipment, Tools, Vehicles, Standby, Power Generators, Etc.)	Mobile Generator - 150 KW Diesel Powered, (2) Diesel Powered 4" solids handling pump

Note: If you are filing for more than one system, please provide separate sheets for each system.

Instructions: Fill out the Grey Cells with the relevent information. Input 0 or none if there is nothing recorded in that account or there is no applicable information to report. Copy and paste this sheet as many times as is necessary.

Liberty Utilities (Rio Rico Water and Sewer) Corp
Annual Report
Wastewater Flows

12/31/2022

Wastewater Flows					
Month	Number of Services	Total Monthly Sewage Flow (Gallons)	Sewage Flow on Peak Day	Purchased Power Expense[1]	Purchased Power (kWh)[2]
January	2,138	12,271,000	444,000	$6,482	49,813
February	2,141	12,214,000	945,000	$5,916	34,327
March	2,144	14,754,000	656,000	$5,537	31,525
April	2,145	13,221,000	519,000	$6,275	38,312
May	2,149	12,427,000	456,000	$6,005	34,833
June	2,151	11,120,000	466,000	$5,809	32,835
July	2,159	12,126,000	799,000	$6,071	31,478
August	2,154	14,484,000	725,000	$6,189	30,304
September	2,154	16,354,000	606,000	$6,538	39,605
October	2,160	18,248,000	623,000	$6,434	39,521
November	2,161	10,426,000	629,000	$6,642	41,587
December	2,149	14,549,000	1,013,000	$6,758	41,876
	Totals	**162,194,000**	**7,881,000**	**$74,657**	**446,016**

Provide the following information as applicable per wastewater system:

Method of Effluent Disposal	Other
Groundwater Permit Number	NA
ADEQ Aquifer Protection Permit ("APP") Number	NA
ADEQ Reuse Permit Number	NA
EPA NPDES Permil Number	NA
APP Effluent Treatment Requirement (Class)?	NA
Permitted Flow Rate	NA
Permitted Organic Capacity	NA
Hydraulic Capacity	NA
Type of Biological Treatment	N/A

In the space below, list all violations within the past 12 months:

No Violations. For the months of June, July and August there were meter malfunctions. Meters were replaced.

Note: If you are filing for more than one system, please provide separate sheets for each system.

1 Enter the total purchased power costs for the power meters associated with this system.
2 Enter the total purchased kWh used by the power meters associated with this system.

Instructions: Fill out the Grey Cells with the relevent information. Input 0 or none if there is nothing recorded in that account or there is no applicable information to report.

ATTACHMENT 3

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Applies to all service areas

PART ONE

STATEMENT OF CHARGES

I. RATES

In Decision No. XXXXX, dated XXXXX, the Commission authorized the following rates and charges to become effective XXXXX:

A. Monthly Minimum Charge

Meter Size (All Classes)	**Charge[1, 2]**
5/8 x 3/4" Meter	$ 25.57
3/4" Meter	38.36
1" Meter	63.93
1 1/2" Meter	127.85
2" Meter	204.56
3" Meter	409.12
4" Meter	639.25
6" Meter	1,278.50
8" Meter	2,045.60
10" Meter	2,940.55
12" Meter	5,497.55
Morningstar Ranch Community Association – 6 inch	870.96
Fire Service Lines	**Charge**
All Meter Sizes	Per Rule*

[1] Customer Assistance Tariff ("CAT") – A 15% discount is available on monthly minimum and commodity charges to qualified residential customers meeting the CAT qualifications.

[2] A 5% discount is applicable to the public schools operated by the Santa Cruz County School District No. 35 receiving water and/or wastewater utility services from the Company.

* Per A.A.C. R14-2-408.B. 2.00% of monthly minimum for a comparable size meter, but no less than $10.00 per month. The service charge for fire sprinklers is only applicable for service line separate and distinct from the primary water service line.

Applies to all service areas

PART ONE

STATEMENT OF CHARGES

B. Commodity Rates

The rate for use in addition to the minimum stated above shall be at the following rates per 1,000 gallons:

Meter Size	Consumption	Charge[3]
5/8" x 3/4" Meter	0 to 4,000 gallons	$3.25
	4,001 to 10,000 gallons	5.91
	Over 10,000 gallons	7.12
3/4" Meter – Residential	0 to 4,000 gallons	3.25
	4,001 to 10,000 gallons	5.91
	Over 10,000 gallons	7.12
1" Meter – All Classes (except standpipe)	0 to 25,000 gallons	5.91
	Over 25,000 gallons	7.12
1 1/2" Meter – All Classes (except standpipe)	0 to 50,000 gallons	5.91
	Over 50,000 gallons	7.12
2" Meter – All Classes (except standpipe)	0 to 80,000 gallons	5.91
	Over 80,000 gallons	7.12
3" Meter – All Classes (except standpipe)	0 to 160,000 gallons	5.91
	Over 160,000 gallons	7.12

[3] Customer Assistance Tariff ("CAT") – A 15% discount is available on monthly minimum and commodity charges to qualified residential customers meeting the CAT qualifications.

Applies to all service areas

PART ONE

STATEMENT OF CHARGES

Meter Size	**Consumption**	**Charge**
4” Meter – All Classes (except standpipe)	0 to 250,000 gallons	$5.91
	Over 250,000 gallons	7.12
6” Meter – All Classes (except standpipe)	0 to 500,000 gallons	5.91
	Over 500,000 gallons	7.12
8” Meter – All Classes (except standpipe)	0 to 800,000 gallons	5.91
	Over 800,000 gallons	7.12
10” Meter – All Classes (except standpipe)	0 to 1,025,000 gallons	5.91
	Over 1,025,000 gallons	7.12
12” Meter – All Classes (except standpipe)	0 to 2,150,000 gallons	5.91
	Over 2,150,000 gallons	7.12
Morningstar Ranch Community Association	All gallons	9.21

Applies to all **WATER** service areas

PART ONE

STATEMENT OF CHARGES

C. Service Line and Meter Installation Charges

(Refundable Pursuant to A.A.C. R14-2-405)

Meter Size	Line	Meter	Total
5/8 x 3/4" Meter	At Cost	At Cost	At Cost
3/4" Meter	At Cost	At Cost	At Cost
1" Meter	At Cost	At Cost	At Cost
1 1/2" Meter	At Cost	At Cost	At Cost
2" Turbine Meter	At Cost	At Cost	At Cost
2" Compound Meter	At Cost	At Cost	At Cost
3" Turbine Meter	At Cost	At Cost	At Cost
3" Compound Meter	At Cost	At Cost	At Cost
4" Turbine Meter	At Cost	At Cost	At Cost
4" Compound Meter	At Cost	At Cost	At Cost
6" Turbine Meter	At Cost	At Cost	At Cost
6" Compound Meter	At Cost	At Cost	At Cost

Applies to all service areas

PART ONE

STATEMENT OF CHARGES

D. Miscellaneous Service Charges

Service	Charge
Establishment per A.A.C. R14-2-403(D)	$30.00
Re-Establishment of Service per A.A.C. R14-2-403(D)	(*)
Reconnection per A.A.C. R14-2-403(D)	(a)
Meter Test (if correct) per A.A.C. R14-2-408(F)	$30.00
Meter Re-Read (if correct) per A.A.C. R14-2-408(C)	$30.00
NSF Check per A.A.C. R14-2-409(F)	$20.00
Deferred Payment, Per Month	1.50%
Late Charge	(***)
Service Calls After Hours	$90.00(b)
Deposit	(**)
Deposit Interest per A.A.C. R14-2-403(B)	6.00%
Moving Customer Meter (at customer request)	At Cost
Off-Site Facilities Hook Up Fees	Per Hook Up Fee

* Months off system times the monthly minimum charge per Commission Rule A.A.C. R142-603(D).

** Residential - two times the average bill.
Non-residential - two and one-half times the average bill.
Per Commission Rule A.A.C. R14-2-603(B).

*** Greater of $5.00 or 1.50% per month on unpaid balance.

(a) Customer shall pay the actual cost of physical disconnection and Establishment Fee (if same customer) and there shall be no charge for disconnection if no physical work is performed.

(b) The After-Hours Service Charge shall apply to any service requested by Customer that is performed by Company after regular business hours and shall be in addition to the regular business hours service charge.

Applies to all service areas

PART ONE

STATEMENT OF CHARGES

II. TAXES AND ASSESSMENTS

In addition to the collection of regular rates, the Company will collect from its customers a proportionate share of any privilege, sales, and use tax per A.A.C. R14-2-409(D)(5).

All Advances or Contributions are to include labor, materials, overheads, and all applicable taxes, including all gross-up taxes for income taxes. Cost to include labor, materials and parts, overheads, and all applicable taxes.

Under applicable law, any contributions or advances provided by a Developer are taxable income to the Utility. In accordance with the Gross-Up Sharing Method policy adopted by the Commission in Decision No. 76974, the Company will collect from the Developer an applicable share of income taxes for the Company's state and federal tax liability on all funds contributed and/or advanced. The funds will be collected prior to the commencement of service.

Applies to all service areas

PART TWO

STATEMENT OF TERMS AND CONDITIONS

I. PERMITTED COSTS

A. Costs shall be verified by invoice.

B. For services that are provided by the Company at cost, costs shall include labor, materials, other charges incurred, and overhead not to exceed 10%. However, prior to any such service being provided, the estimated cost of such service will be provided by the Company to the customer. After review of the cost estimate, the customer will pay the amount of the estimated cost to the Company.

C. In the event that the actual cost is less than the estimated cost, the Company will refund the excess to the customer within 30 days after completion of the provision of the service or after Company's receipt of invoices, timesheets or other related documents, whichever is later.

D. In the event the actual cost is more than the estimated cost, the Company will bill the customer for the amount due within 30 days after completion of the provision of the service or after the Company's receipt of invoices, timesheets or other related documents, whichever is later. The amount so billed will be due and payable 30 days after the invoice date. However, if the actual cost is more than five percent (5%) greater than the total amount paid, the customer will only be required to pay five percent (5%) more than the total amount paid, unless the Company can demonstrate that the increased costs were beyond its control and could not be foreseen at the time the estimate for the total amount paid was made.

E. At the customer's request, the Company shall make available to the customer all invoices, timesheets or related documents that support the cost for providing such service.

F. Permitted costs shall include any Federal, State or local taxes that are or may be payable by the Company as a result of any tariff or contract for water facilities under which the Customer advances or contributes funds or facilities to the Company.

Applies to all service areas

PART TWO

STATEMENT OF TERMS AND CONDITIONS

II. INTERRUPTIBLE SERVICE; COMPANY'S LIABILITY LIMITATIONS

The Company will supply only such water at such pressures as may be available from time to time as a result of the normal operation of its water system. The Company will maintain a minimum water pressure of 20 p.s.i. and will not guarantee a specific gallons per minute flow rate at any public fire hydrants or fire sprinkler service. In the event service is interrupted, irregular or defective, or fails from causes beyond the Company's control or through ordinary negligence of its employees or agents, the Company will not be liable for any injuries or damages arising therefrom.

III. RULES AND REGULATIONS

The Company has adopted the Rules and Regulations established by the Commission as the basis for its operating procedures. A.A.C. R14-2-401 through A.A.C. R14-2-411 will be controlling of Company procedures, unless specific Commission Order(s) provide otherwise.

Applies to all service areas

PART THREE

EMERGENCY WATER AUGMENTATION SURCHARGE TARIFF AND PLAN OF ADMINISTRATION

I. Purpose and Applicability

PURPOSE:

The purpose of this tariff is to authorize Liberty Utilities (Rio Rico Water & Sewer) Corp. (the "Company") to make monthly adjustments to it rates and charges for water service in order to recover cost incurred for water purchases and hauling ("Water Augmentation Costs") in the event that Liberty Utilities (Rio Rico Water & Sewer) Corp. experiences an emergency water shortage. The charges will be assessed based on usage as provided below.

Applicability:

This tariff is obtained during the processing of a permanent rate app1ication. This tariff only applies in the event of an "emergency water shortage" as defined in Section II of the definitions below.

II. Definitions

Unless the context otherwise requires, the definitions set forth in R-14-2-401 of the Arizona Corporation Commission's ("Commission") rules and regulations governing water utilities shall apply in interpreting this tariff schedule.

"Affiliate," means any other entity directly or indirectly controlling or controlled by, or under direct or indirect common control with Liberty Utilities (Rio Rico Water & Sewer) Corp. For purposes of this definition, the term "control" (including the correlative meanings of the terms "controlled by" and "under common control with"), as used with respect to any entity. means the power to direct the management policies of such entity, whether through ownership of voting securities. or by contract, or otherwise.

Applies to all service areas

PART THREE

EMERGENCY WATER AUGMENTATION SURCHARGE TARIFF AND PLAN OF ADMINISTRATION

"Curtailment Account Balance" means any monies collected under the current curtailment tariff.

"Emergency Water Augmentation Surcharge" means the surcharge calculated in accordance with Section IV be1ow.

"Emergency Water Shortage., means a water shortage of a serious nature, developing suddenly or unexpectedly, that is out of the Company's control, and demanding immediate attention and has triggered at least Stage 3 of the companies approved Curtailment Plan.

"Surcharge Rate" means the rate per 1,000 gallons that is calculated in accordance with Section III below.

"Water Augmentation Cost" means the actual cost of water purchased and water hauling costs not already included in the utility's existing rates per the las approved rate case.

"Water Augmentation Quantity" means the actual quantity of augmented water (in thousands of gallons).

"Water Sold" means the actual quantity (in thousands of gallons) of water sold by the Company to its Customers during the month corresponding to the month in which water was purchased.

III. Surcharge Rate Calculation

The surcharge is calculated using data from the previous month's bill, For example, the water augmentation surcharge that is applied on a customer's bill using the June water augmentation costs and the June total gallons sold. See Figure A for an example of the calculation.

Figure A

For each month that the Company augments water, the Company will calculate the Surcharge Rate per the following formula:

Water Augmentation Cost/Water Sold

Applies to all service areas

PART THREE

EMERGENCY WATER AUGMENTATION SURCHARGE TARIFF AND PLAN OF ADMINISTRATION

Example

This example illustrates how the water augmentation surcharge that is included on a customer's bill would be calculated using 2,000 gallons of usage.

[A]	[B]	[C]	[D]
Total June Water & Hauling Costs	June Ending Curtailment Account Balance	Total Gallons Sold in June in 1,000s	Emergency Water Augmentation Surcharge per 1,000 gallons
$3,000	$100	494	$6.28

[E]	[F]	[G]
Customer's Current Usage Gallons in 1,000s	Emergency Water Augmentation Surcharge (from Col.D)	Total Emergency Water Augmentation Surcharge on Current Bill
2	$6.28	$12.55

II. Plan of Administration

(A) Intent To Bill Emergency Water Augmentation Surcharge: For any month in which water is augmented, after completing its billing for the month and receiving the billing for the month, the Company will calculate the Surcharge Rate using the same methodology discussed herein und shown on Figure A and provide Utilities Division of the Arizona Corporation Commission ("Commission Staff') notice of the Company's intent to bill the Emergency Water Augmentation Surcharge.

(B) Notice to Commission Staff: For any month in which the Company intends to bill customers an Emergency Water Augmentation Surcharge, the Company shall provide Commission Staff notice of the Company's intent to bill the Emergency Water Augmentation Surcharge. The notice to Commission Staff shall include the following:

Applies to all service areas

PART THREE

EMERGENCY WATER AUGMENTATION SURCHARGE TARIFF AND PLAN OF ADMINISTRATION

1. The Water Augmentation Cost.
2. The Water Augmentation Quantity.
3. A copy of the bill(s) received for the Water Augmentation.
4. A description of the system problem necessitating Water Augmentation and a description of the action being taken by the Company to resolve the problem including the date operations did or are expected to return to normal.
5. The dates for beginning and ending Water Augmentation.
6. A schedule showing the calculation of the Emergency Water Augmentation Surcharge Rate in excel format with formulas intact.
7. Identification of the hauling(s) available. If only one option was available, please state that there was only one option.
8. Whether or not the hauling entity was an affiliate.

(C) Implementation of Emergency Water Augmentation Surcharge: Commission Staff will review the Notice. If the filing is acceptable to Commission Staff, the resulting Surcharge will be charged to Liberty Utilities (Rio Rico Water & Sewer) Corp. customers as a Emergency Water Augmentation Surcharge to be included on customers monthly bill as a separate line item.

(D) Documentation to Be Maintained: The Company shall maintain documentation for all costs, billing determinants, and revenues recoveries.

(E) Customer Notice: The Company shall notify its customers or this new tariff as part of its next regularly scheduled billing after the effective date of the tariff but no later than sixty (60) days after the effective date of the tariff in a form acceptable to Staff.

Applies to all service areas

PART FOUR

CROSS-CONNECTION OR BACKFLOW TARIFF

I. PURPOSE:

The purpose of this tariff is to protect Liberty Utilities (Rio Rico Water & Sewer) Corp. (the "Company") water from the possibility of contamination caused by backflow of contaminants that may be present on the customer's premises by requiring the installation and periodic testing of backflow-prevention assemblies pursuant to the provisions of the Arizona Administrative Code ("A.A.C.") R14-2-405.B.6. and A.A.C. R18-4-215.

II. REQUIREMENTS:

In compliance with the Rules and Regulations of the Arizona Corporation Commission ("Commission") and the Arizona Department of Environmental Quality ("ADEQ"), specifically A.A.C. R14-2-405.B.6 and A.A.C. R18-4-215 relating to backflow prevention:

1. The Company may require a customer to pay for and have installed, and to maintain, test and repair a backflow-prevention assembly if A.A.C. R18-4-215.B or C applies.

2. A backflow-prevention assembly required to be installed by the customer under Paragraph 1 of this tariff shall comply with the requirements set forth in A.A.C. R18-4-215.D and E.

3. Subject to the provisions of A.A.C. R14-2-407 and 410, and in accordance with Paragraphs 1 and 7 of this tariff, the Company may terminate service or deny service to a customer who fails to install a backflow-prevention assembly as required by this tariff.

4. The Company shall give any existing customer who is required to install a backflow-prevention assembly written notice of said requirement. If A.A.C. R14-2-410.B.1.a is **not** applicable, the customer shall be given thirty (30) days from the time such written notice is received in which to comply with this notice. If the customer can show good cause as to why he cannot install the backflow-prevention assembly within thirty (30) days, the Company or Commission Staff may suspend this requirement for a reasonable period of time.

5. Testing shall be in conformance with the requirements of A.A.C. R18-4-215.F. The Company may require the customer to pay to have the backflow-prevention assembly tested as long as the Company does not require an unreasonable number of tests. The Company may also require the customer to pay for repairs to a backflow-prevention assembly

Applies to all service areas

PART FOUR

CROSS-CONNECTION OR BACKFLOW TARIFF

6. The customer shall provide the Company with records of installation and testing. For each backflow-prevention assembly, these records shall include:

    a. assembly identification number and description;
    b. location;
    c. date(s) of test(s);
    d. description of repairs and recommendations for repairs made by tester;
    e. tester's name and certificate number; and
    f. tester's field test kit certification documentation.

7. In the event the backflow-prevention assembly does not function properly or fails any test, and an obvious hazard as contemplated under A.A.C. R14-2-410.B.1.a. exists, the Company may terminate service immediately and without notice. The backflow-prevention assembly shall be repaired or replaced by the customer and retested.

8. In the event the backflow-prevention assembly does not function properly or fails any test, or in the event that a customer fails to comply with the testing requirement, and A.A.C. R14-2-410.B.1.a. is **not** applicable, the backflow-prevention assembly shall be repaired or replaced within fourteen (14) days of the initial discovery of the deficiency in the assembly or its function. Failure to remedy the deficiency of dysfunction of the assembly, or failure to retest, shall be grounds for termination of water service in accordance with A.A.C. R14-2-410.

Applies to all service areas

PART FIVE
CURTAILMENT PLAN

ADEQ Public Water System:
ADEQ Public Water System Number: 12-011

Liberty Utilities (Rio Rico Water & Sewer) Corp. ("Company") is authorized to curtail water service to all customers within its certified area under the terms and conditions listed in this tariff.

This curtailment plan shall become part of the Arizona Department of Environmental Quality Emergency Operations Plan for the Company.

The Company shall notify its customers of this new tariff as part of its next regularly scheduled billing after the effective date of the tariff or no later than sixty (60) days after the effective date of the tariff.

The Company shall provide a copy of the curtailment tariff to any customer, upon request.

Stage 1 Exists When:

Company is able to maintain water storage in the systems at 100 percent of capacity and there are no known problems with its well production or water storage in the system.

Restrictions: Under Stage 1, the Company is deemed to be operating normally and no curtailment is necessary but conservation efforts are encouraged as a best management practice[1].

Notice Requirements: Under Stage 1, no notice is necessary.

Applies to all service areas

PART FIVE

CURTAILMENT PLAN

Stage 2 Exists When:

a. Company's water storage or well production has been less than 80 percent of capacity for at least 48 consecutive hours, and

b. Company has identified issues such as a steadily declining water table, increased draw down threatening pump operations, or poor water production, creating a reasonable belief the Company will be unable to meet anticipated water demand on a sustained basis.

Restrictions: Under Stage 2, the Company may request the customers to voluntarily employ water conservation measures to reduce water consumption by approximately 50 percent. The below conservation measures are encouraged to reduce water consumption:

- Divide outside watering on uniform basis such as:

Address Ends In	1, 2, 4, 7, 0	3, 5, 6, 8, or 9
Watering Days	Monday and Wednesday	Tuesday and Thursday

- Outdoor watering should be limited between the following times:

Seasonal Period	Watering Prohibited
April – September	6:00 a.m. – 7:00 p.m.
October - March	8:00 a.m. – 7:00 p.m.

- Eliminate outside watering on weekends and holidays
- Eliminate runoff from outdoor irrigation
- Use a shut-off hose nozzle if using hose to irrigate landscape or wash vehicles
- Eliminate washing of hard surfaces outdoors except washing to alleviate health or fire hazards
- Construction water blackout period between the hours of 5:00 am and 9:00 am, Monday through Sunday implemented
- Fix indoor and outdoor leaks
- Indoor water conservation techniques should be employed whenever possible

Notice Requirements: Company is required to notify customers by delivering written notice to each service address or by utilizing the Company's emergency messaging system which includes email, text, and phone call, or by posting on Company's website, or at the Company's option a combination of these notifications. Such notice shall notify the customers of the general nature of the problem and the need to conserve water.

The Company shall notify the Consumer Services Section of the Utilities Division of the Corporation Commission at least 12 hours prior to entering Stage 2.

Applies to all service areas

PART FIVE

CURTAILMENT PLAN

Stage 3 Exists When:

a. Company's total water storage or well production has been less than 50 percent of capacity for at least 24 consecutive hours, and

b. Company has identified issues such as a steadily declining water table, increased draw down threatening pump operations, or poor water production, creating a reasonable belief the Company will be unable to meet anticipated water demand on a sustained basis.

Restrictions: Under Stage 3, the Company shall inform the customers of a **mandatory** restriction to employ water conservation measures to reduce daily consumption. All restrictions from Stage 2 shall be employed in addition to the below conservation measures:

- All outside watering eliminated, except livestock
- Draining and refilling water features is prohibited
- The filling of any swimming pool, spas, fountains or ornamental pools is prohibited
- Washing of any vehicle is prohibited, including commercial car washes and commercial truck washes.
- Water runoff is prohibited
- The use of drip or misting systems of any kind is prohibited
- The use of water for dust control or any outdoor cleaning uses is prohibited
- The use of construction water is prohibited

The following priority of use for delivery of water is set forth: (1) All existing regularly metered residential customers; (2) All regularly metered commercial customers that are classified as healthcare; (3) All regularly metered commercial customers; (3) All uses of water, other than fire hydrant use for new construction; (4) Fire hydrant use for landscape irrigation or lakes; (5) All other construction fire hydrant use, metered or unmetered.

Notice Requirements:

1. Company is required to notify customers by delivering written notice to each service address or by utilizing the Company's emergency messaging system which includes email, text, and phone call, or by posting on Company's website, or at the Company's option a combination of these notifications. Such notice shall notify the customers of the general nature of the problem and the need to conserve water.

2. Beginning with Stage 3, the Company shall post at least two (2) signs showing the curtailment stage. Signs shall be posted at noticeable locations, like at the well sites and at the entrance to major subdivisions served by the Company.

Applies to all service areas

PART FIVE

CURTAILMENT PLAN

3. The Company shall notify the Consumer Services Section of the Utilities Division of the Corporation Commission at least 12 hours prior to entering Stage 3.

Once Stage 3 has been reached, the Company must begin to augment the supply of water by either hauling or through an emergency interconnect with an approved water supply in an attempt to maintain the curtailment at a level no higher than Stage 3 until a permanent solution has been implemented.

Customers who fail to comply with the above restrictions will be given a written notice to end all outdoor uses. Failure to comply within twenty-four (24) hours of receipt of the notice may result in temporary loss of service through the installation and use of a flow restrictor device or other means until an agreement can be made to end unauthorized use of outdoor water. To restore service, the customer shall be required to pay all authorized reconnection fees. If a customer believes he/she has been disconnected in error, the customer may contact the Commission's Consumer Services Section at 1-800-222-7000 to initiate an investigation.

Stage 4 Exists When:

a. Company's total water storage or well production has been less than 25 percent of capacity for at least 12 consecutive hours, and

b. Company has identified issues such as a steadily declining water table, increased draw down threatening pump operations, or poor water production, creating a reasonable belief the Company will be unable to meet anticipated water demand on a sustained basis.

Restrictions: Under Stage 4, Company shall inform the customers of a **mandatory** restriction to employ water conservation measures to reduce daily consumption. Failure to comply will result in temporary customer disconnection. All restrictions from Stage 2 and Stage 3 shall be employed in addition to the following uses of water being prohibited:

- Restaurant patrons shall be served water only upon request
- All leaks, breaks, or other malfunctions in the customer's plumbing fixtures and/or irrigation system must be repaired within five (5) business days of written notification by the utility.
- Any other water intensive activity is prohibited
- The addition of new service lines and meter installations is prohibited.

The following priority of use for delivery of water is set forth: (1) All existing regularly metered residential customers; (2) All regularly metered commercial customers; (3) All uses of water, other than fire hydrant use for new construction; (4) Fire hydrant use for landscape irrigation or lakes; (5) All other construction fire hydrant use, metered or unmetered.

Applies to all service areas

PART FIVE

CURTAILMENT PLAN

Notice Requirements:

1. Company is required to notify customers by delivering written notice to each service address or by utilizing the Company's emergency messaging system which includes email, text, and phone call, or by posting on Company's website, or at the Company's option a combination of these notifications. Such notice shall notify the customers of the general nature of the problem and the need to conserve water.

2. Company shall post at least two (2) signs showing curtailment stage. Signs shall be posted at noticeable locations, like at the well sites and at the entrance to major subdivisions served by the Company.

3. Company shall notify the Consumer Services Section of the Utilities Division of the Corporation Commission at least 12 hours prior to entering Stage 4.

Once Stage 4 has been reached, the Company must augment the supply of water by hauling or through an emergency interconnect from an approved supply or must otherwise provide emergency drinking water for its customers until a permanent solution has been implemented.

Customers who fail to comply with the above restrictions will be given a written notice to end all outdoor uses. Failure to comply within twenty-four (24) hours of receipt of the notice may result in temporary loss of service through the installation and use of a flow restrictor device or other means until an agreement can be made to end unauthorized use of outdoor water. To restore service, the customer shall be required to pay all authorized reconnection fees. If a customer believes he/she has been disconnected in error, the customer may contact the Commission's Consumer Services Section at 1-800-222-7000 to initiate an investigation.

Applies to all **WASTEWATER** service areas
PART SIX
STATEMENT OF CHARGES

I. RATES

In Decision No. XXXXX, dated XXXXX, the Commission authorized the following rates and charges to become effective XXXXX:

A. Monthly Usage Charges

Meter Size (All Classes)	Charge[5, 6]
5/8" x 3/4" Meter	$ 66.37
3/4" Meter	76.53
1" Meter	93.60
1 1/2" Meter	138.16
2" Meter	191.66
3" Meter	333.88
4" Meter	494.93
6" Meter	940.56
8" Meter	1,432.76
10" Meter	2,146.98
12" Meter	3,053.15

[5] Low Income Tariff – A 15% discount is available on monthly minimum and commodity charges to qualified residential customers meeting the low income qualifications.

[6] A 5% discount is applicable to the public schools operated by the Santa Cruz County School District No. 35 receiving water and/or wastewater utility services from the Company.

Applies to all **WASTEWATER** service areas

PART SIX

STATEMENT OF CHARGES

B. Commodity Rates (All Meter Sizes)

Commercial and Multi-Tenant Only	
0 to 7,000 gallons	$0.00
Over 7,000 gallons	9.15

Applies to all **WASTEWATER** service areas

PART SIX

STATEMENT OF CHARGES

C. Service Line and Meter Installation Charges

Service Line Size	**Charge**
4" Meter	At Cost
6" Meter	At Cost
8" Meter	At Cost
10" Meter	At Cost
12" Meter	At Cost

Applies to all **WASTEWATER** service areas

PART SIX

STATEMENT OF CHARGES

D. Service Charges

Service	**Charge**
Establishment per A.A.C. R14-2-403(D)	$30.00
Re-Establishment of Service per A.A.C. R14-2-403(D)	(*)
Reconnection per A.A.C. R14-2-403(D)	(a)
Disconnection (Delinquent)	(c)
NSF Check per A.A.C. R14-2-409(F)	$20.00
Deferred Payment, Per Month	1.50% per month
Late Charge	1.50% per month
Service Calls After Hours	$90.00(b)
Deposit Interest per A.A.C. R14-2-403(B)	6.00% (**)
Deposit	(***)

* Months off system times the monthly minimum charge per Commission Rule A.A.C. R142-603(D).
** Per Commission Rule A.A.C. R14-2-603(B).
Residential - two times the average bill.
Non-residential - two and one-half times the average bill.
*** Greater of $5.00 or 1.50% per month on unpaid balance.
(a) Customer shall pay the actual cost of physical disconnection and Establishment Fee (if same customer) and there shall be no charge for disconnection if no physical work is performed.
(b) The After-Hours Service Charge shall apply to any service requested by Customer that is performed by Company after regular business hours and shall be in addition to the regular business hours service charge.
(c) The actual cost of disconnection 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 for disconnection if no work is performed.

Applies to all **WASTEWATER** service areas
PART SIX
STATEMENT OF CHARGES

II. TAXES AND ASSESSMENTS

In addition to the collection of regular rates, the Company will collect from its customers a proportionate share of any privilege, sales, use and franchise tax per Commission Rule 14-2-608(D)(5).

All Advances or Contributions are to include labor, materials, overheads, and all applicable taxes, including all gross-up taxes for income taxes. Cost to include labor, materials and parts, overheads, and all applicable taxes.

Under applicable law, any contributions or advances provided by a Developer are taxable income to the Utility. In accordance with the Gross-Up Sharing Method policy adopted by the Commission in Decision No. 76974, the Company will collect from the Developer an applicable share of income taxes for the Company's state and federal tax liability on all funds contributed and/or advanced. The funds will be collected prior to the commencement of service.

Applies to all **WASTEWATER** service areas

PART SEVEN

STATEMENT OF TERMS AND CONDITIONS

I. PERMITTED COSTS

A. Costs shall be verified by invoice.

B. For services that are provided by the Company at cost, costs shall include labor, materials, other charges incurred, and overhead. However, prior to any such service being provided, the estimated cost of such service will be provided by the Company to the customer. After review of the cost estimate, the customer will pay the amount of the estimated cost to the Company.

C. In the event that the actual cost is less than the estimated cost, the Company will refund the excess to the customer within 30 days after completion of the provision of the service or after Company's receipt of invoices, timesheets or other related documents, whichever is later.

D. In the event the actual cost is more than the estimated cost, the Company will bill the customer for the amount due within 30 days after completion of the invoices, timesheets or other related documents, whichever is later. The amount so billed will be due and payable 30 days after the invoice date. However, if the actual cost is more than five percent (5%) greater than the total amount paid, the customer will only be required to pay five percent (5%) more than the total amount paid, unless the Company can demonstrate that the increased costs were beyond its control and could not be foreseen at the time the estimate for the total amount paid was made.

E. At the customer's request, the Company shall make available to the customer all invoices, timesheets or related documents that support the cost for providing such service.

F. Permitted costs shall include any Federal, State or local taxes that are or may be payable by the Company as a result of any tariff or contract for wastewater facilities under which the Customer advances or contributes funds or facilities to the Company.

Applies to all **WASTEWATER** service areas
PART SEVEN
STATEMENT OF TERMS AND CONDITIONS

II. CUSTOMER DISCHARGE TO SYSTEM

A. Service Subject to Regulation

Company provides wastewater service using treatment and collection facilities that are regulated by numerous county, state and federal Statutes and Regulations. Those Regulations include limitations as to domestic strength wastewater and the type of wastewater that may be discharged into the system by any person directly or indirectly connected to the plant.

B. Waste Limitations

Company has established the permissible limits of concentration as domestic strength wastewater and will limit concentration for various specific substances, materials, waters, or wastes that can be accepted in the sewer system, and to specify those substances, materials, waters, or wastes that are prohibited from entering the sewer system. Each permissible limit so established shall be placed on file in the business office of Company, with a copy filed with the Commission. No person shall discharge, or cause to be discharged, any new sources of inflow including, but not limited to, storm water, surface water, groundwater, roof runoffs, subsurface drainage, cooling water, or polluted industrial process waters into the sanitary sewer. Company will require an affidavit from all non-residential customers, and their professional engineer, stating that the wastewater discharged to the system does not exceed domestic strength or applicable pre-treatment standards.

C. Inspection and Right of Entry

Every facility that is involved directly or indirectly with the discharge of wastewater to the Treatment Plant may be inspected by Company as it deems necessary. These facilities shall include but not be limited to sewer; sewage pumping plants; all processes; devices and connection sewer; and all similar sewerage facilities. Inspections may be made to determine that such facilities are maintained and operated properly and are adequate to meet the provisions of these rules and this tariff. Inspections may include the collection of samples. Authorized personnel of Company shall be provided immediate access to all of the above facilities or to other facilities directly or indirectly connected to the Treatment Plant at all reasonable times including those occasioned by emergency conditions. Any permanent or temporary obstruction to easy access to the user's facility to be inspected shall promptly be removed by the facility user or owner at

Applies to all **WASTEWATER** service areas
PART SEVEN
STATEMENT OF TERMS AND CONDITIONS

the written or verbal request of Company and shall not be replaced. No person shall interfere with, delay, resist or refuse entrance to an authorized Company representative attempting to inspect any facility involved directly or indirectly with a discharge of wastewater to the Treatment Plant. Adequate identification shall be provided by Company for all inspectors and other authorized personnel and these persons shall identify themselves when entering any property for inspection purposes or when inspecting the work of any contractor.

All transient motor homes, travel trailers and other units containing holding tanks must arrive at Company's service area in an empty condition. Inspection will be required of said units prior to their being allowed to hookup to the wastewater system.

D. Termination of Water Service for Violation of Wastewater Rules and Regulations

Company is authorized to discontinue water service to any person connected to both its water and sewer systems who violates Company's wastewater terms and conditions as set forth in this section or in any way creates a public health hazard or the likelihood of such a public health hazard. This termination authority does not apply to non-payment for water or wastewater services.

III. RULES AND REGULATIONS

Company has adopted the Rules and Regulations established by the Commission as the basis for its operating procedures. A.A.C. R14-2-601 through A.A.C. R14-2-609 will be controlling of Company procedures, unless specifically approved tariffs or Commission Order(s) provide otherwise.

Applies to all service areas

PART EIGHT
CUSTOMER ASSISTANCE TARIFF
DOMESTIC SERVICE - SINGLE FAMILY ACCOMMODATION

Applicability

Applicable to residential water service for domestic use rendered to individuals who meet all the program qualifications and special conditions of this rate schedule.

Programs

This Customer Assistance Tariff (CAT) contains the following programs: (1) Low-Income Program; (2) Deployed Services Member Program; and (3) Disabled Veteran Program. Collectively, these three programs are referred to as the "Customer Assistance Programs".

Territory

Within all customer service areas served by Liberty Utilities (Rio Rico Water & Sewer) Corp. ("Liberty" or "Company").

Rates

Fifteen percent (15%) discount applied to the regular filed tariff.

Program Qualifications

1. The Liberty bill must be in your name and the address must be your primary residence.
2. You may not be claimed as a dependent on another person's tax return.
3. You must reapply each time you move residences.
4. You must renew your application once every year, or sooner, if requested.
5. You must notify Liberty within thirty (30) days if you become ineligible for the CAT.

Applies to all service areas

PART EIGHT

CUSTOMER ASSISTANCE TARIFF

DOMESTIC SERVICE - SINGLE FAMILY ACCOMMODATION

Special Conditions

1. Application: An application on a form authorized by the Commission is required for each request for service under this schedule. A customer must reapply every year or sooner, if requested.

2. Commencement of Rate: Eligible customers whose applications have been approved shall be billed on this schedule commencing with the next regularly scheduled billing period that follows receipt of application by Liberty.

3. Verification: Information provided by the applicant is subject to verification by Liberty. Refusal or failure of a customer to provide documentation of eligibility acceptable to Liberty, upon request by Liberty, shall result in removal from this rate schedule.

4. Notice from Customer: It is the customer's responsibility to notify Liberty if there is a change of eligibility status.

5. Rebilling: Customers may be re-billed retroactively for periods of ineligibility under the applicable rate schedule.

6. Participation Limit: The CAT (for all three programs included) is limited to 2,200 water division customers and 725 wastewater division customers of the Company. Applications will be reviewed and approved on a first come, first served basis. Applicants will be placed on a waiting list if the participation limit has been met.

7. Qualification: A customer that qualifies for more than one program will only receive benefits from one program per year. CAT benefits will not be combined or accumulated.

Applies to all service areas

PART EIGHT

CUSTOMER ASSISTANCE TARIFF

DOMESTIC SERVICE - SINGLE FAMILY ACCOMMODATION

LOW INCOME PROGRAM

To qualify for the low income program, the total gross annual income of all persons living in your household cannot exceed the income levels below:

Effective xxxx xx, xxxx

No. of Person in Household	Total Gross Annual Income*
1	$XXXXX
2	$XXXXX
3	$XXXXX
4	$XXXXX
5	$XXXXX
6	$XXXXX

For each additional person residing in the household, add $XXXXX

***Qualifying annual incomes are set at 150 percent of the 202X federal poverty levels.**

Acceptance into the program is subject to verification of income source.

For the purpose of the program the "gross household income" means all money and non-cash benefits, available for living expenses, from all sources, both taxable and non-taxable, before deductions for all people who live in your home. This includes, but is not limited to:

Wages or salaries	Social Security, SSI, SSP	Rental or royalty income
Interest or dividends from: Savings account, stocks or bonds	Scholarships, grants, or other aid used for living expenses	Profit from self-employment (IRS form Schedule C, Line 29)
Unemployment benefits	Disability payments	Worker's Compensation
TANF (AFDC)	Food Stamps	Child Support
Pensions	Insurance settlements	Spousal Support
Gifts		

Applies to all service areas

PART EIGHT

CUSTOMER ASSISTANCE TARIFF

DOMESTIC SERVICE - SINGLE FAMILY ACCOMMODATION

DEPLOYED SERVICES MEMBER PROGRAM

This program allows the Company to provide a 15% discount to deployed service members of the United States Military. The Company will provide the credit on the deployed service member's bill provided that the following criteria are met:

The Company will provide the credit on the deployed service member's bill provided that the following criteria are met:

1. Deployment is not a "permanent change of station." Permanent change of station requires a service member to permanently change his or her place of residence, paid for by the applicable military branch. A service member's decision to keep a secondary residence in Arizona would be discretionary and would not qualify for this credit.
2. Deployed member does not have family living in the premises. Short term deployments, where a spouse and/or dependents remain in the United States would not qualify, as the service member would receive separate compensation from the military to cover domestic expenses while deployed.
3. The deployed service member is an active member of the military (*e.g.*, Air Force, Army, Coast Guard, Marines, and Navy), as defined by 10 U.S.C. § 101(a)(4), and includes any member of the Reserves or National Guard called to active duty.

Administration

1. Participation shall be determined on a first come, first served basis.
2. Each service member's eligibility must be verified based on written orders from the service member's command.
3. Continued eligibility will be determined periodically through a recertification process.
4. The Company is permitted to seek Commission approval to change participant limits based on level of participation.
5. Qualifying annual incomes are set at 200 percent of the 202X federal poverty levels.

Applies to all service areas

PART EIGHT

CUSTOMER ASSISTANCE TARIFF

DOMESTIC SERVICE - SINGLE FAMILY ACCOMMODATION

DEPLOYED SERVICES MEMBER PROGRAM

Effective xxxx xx, xxxx

No. of Person in Household	Total Gross Annual Income*
1	$XXXXX
2	$XXXXX
3	$XXXXX
4	$XXXXX
5	$XXXXX
6	$XXXXX

For each additional person residing in the household, add $XXXXX

Acceptance into the program is subject to verification of income source.

For the purpose of the program the "gross household income" means all money and non-cash benefits, available for living expenses, from all sources, both taxable and non-taxable, before deductions for all people who live in your home. This includes, but is not limited to:

Wages or salaries	Social Security, SSI, SSP	Rental or royalty income
Interest or dividends from: Savings account, stocks or bonds	Scholarships, grants, or other aid used for living expenses	Profit from self-employment (IRS form Schedule C, Line 29)
Unemployment benefits	Disability payments	Worker's Compensation
TANF (AFDC)	Food Stamps	Child Support
Pensions	Insurance settlements	Spousal Support
Gifts		

Applies to all service areas

PART EIGHT

CUSTOMER ASSISTANCE TARIFF

DOMESTIC SERVICE - SINGLE FAMILY ACCOMMODATION

DISABLED MILITARY VETERAN PROGRAM

This program allows the Company to provide a 15% discount to disabled military veterans of the United States Military. The Company will provide the credit on the disabled military veteran's bill provided that the following criteria are met:

The Company will provide the credit on the disabled military veteran's bill provided that the following criteria are met:

1. Disabled military veteran was honorably discharged from the armed forces.
2. Disabled military veteran must have a permanent disability rating related to their military duty service.
3. The disabled military veteran must have been an active member of the military (*e.g.*, Air Force, Army, Coast Guard, Marines, and Navy), as defined by 10 U.S.C. § 101(a)(4), and includes any member of the Reserves or National Guard called to active duty.

Administration

1. Participation shall be determined on a first come, first served basis.
2. Each service member's eligibility must be verified based on documentation demonstrating a medical discharge or other written documentation from the United States Department of Defense or Department of Veteran Affairs.
3. Continued eligibility will be determined periodically through a recertification process.
4. The Company is permitted to seek Commission approval to change participant limits based on level of participation.
5. Qualifying annual incomes are set at 200 percent of the 202X federal poverty levels

Applies to all service areas

PART EIGHT

CUSTOMER ASSISTANCE TARIFF

DOMESTIC SERVICE - SINGLE FAMILY ACCOMMODATION

DISABLED MILITARY VETERAN PROGRAM

Effective xxxx xx, xxxx

No. of Person in Household	Total Gross Annual Income*
1	$XXXXX
2	$XXXXX
3	$XXXXX
4	$XXXXX
5	$XXXXX
6	$XXXXX

For each additional person residing in the household, add $XXXXX

Acceptance into the program is subject to verification of income source.

For the purpose of the program the "gross household income" means all money and non-cash benefits, available for living expenses, from all sources, both taxable and non-taxable, before deductions for all people who live in your home. This includes, but is not limited to:

Wages or salaries	Social Security, SSI, SSP	Rental or royalty income
Interest or dividends from: Savings account, stocks or bonds	Scholarships, grants, or other aid used for living expenses	Profit from self-employment (IRS form Schedule C, Line 29)
Unemployment benefits	Disability payments	Worker's Compensation
TANF (AFDC)	Food Stamps	Child Support
Pensions	Insurance settlements	Spousal Support
Gifts		

Applies to all service areas

PART EIGHT

CUSTOMER ASSISTANCE TARIFF

DOMESTIC SERVICE - SINGLE FAMILY ACCOMMODATION

RECOVERY OF COST OF CUSTOMER ASSISTANCE TARIFF AND CUSTOMER SURCHARGES

The Company shall recover the CAT costs from a monthly CAT surcharge on all residential and non-residential water customers who are not participating in the CAT. Liberty is entitled to seek recovery of direct costs (*i.e.,* those costs directly associated with the programs, which costs would not be incurred in the absence of the programs). The Company shall account for those direct costs separately from other operating costs.

Liberty shall be entitled to implement a CAT surcharge on non-participating residential and non-residential water as follows.

- For customers participating in the CAT, the Company shall maintain a balancing account detailing the beginning and ending balance of the cumulative unrecovered program costs each month.
- Liberty's authorized rate of return shall be applied monthly to the average of the beginning balances of the cumulative unrecovered program costs for water service and included in the beginning balances for the following month.
- Using the balancing account, Liberty shall calculate the monthly surcharge for each customer as follows:

  (Ending Balance for Low-Income Tariff Balancing Account including amortized carrying costs during recovery period /Number of active non-participating water connections at year end)/12

- The ending balance in the balancing account shall equal the beginning balances plus discounts allowed on bills for the twelve month tracking period, plus direct program costs incurred in the twelve month period plus the return less surcharge fees billed in the twelve month tracking period.
- Liberty shall implement a monthly surcharge for the CAT for each twelve month period of the CAT. The Company shall calculate the monthly surcharge each year based on the active number of customer connections as of December 31 of the prior year. The Company shall file notice of the surcharge, along with a report on the CAT, with the Arizona Corporation Commission on or before January 31 and the surcharge shall be implemented on customer bills in February of each year with the recovery period ending in January of the following year.

Applies to all service areas

PART NINE
PLAN OF ADMINISTRATION FOR
PURCHASED POWER ADJUSTMENT MECHANISM

I. GENERAL DESCRIPTION.

This document is the Plan of Administration ("POA") for the Purchased Power Adjustment Mechanism ("PPAM") for Liberty Utilities (Rio Rico Water & Sewer) Corp. The PPAM allows Liberty Rio Rico to pass through to its customers the increase or decrease in purchased power costs that result from a rate change for any Commission-regulated electric service provider supplying retail electric service to the Company.

II. PPAM RELATED FILINGS.

A. Within 60 days of the effective date of a Commission Decision authorizing a rate change in the approved tariffs for any Commission-regulated electric service provider supplying retail electric service to the Company, the Company shall file with Docket Control an analysis of the actual impact on the energy portion of the Company's electric service costs.

B. The Company will provide the Commission with spreadsheets detailing exactly how the Company's purchased power expenses were calculated in the time period prior to a change in the rate that the Company must pay for purchased power. These calculations will include basic service charges and rate and volume figures. That is, the Company will break down its total purchased power bill into the amount due to fixed fees, volume of electricity used, and the rates paid per unit of electricity. For the period following the rate change, the Company will provide the same information, then compare the two periods, isolating any change in purchased power cost that is due exclusively to a rate change. The specific intent is to show exactly how much of any increase or decrease is due to changes in rates beyond the Company's control and how much is due to a change in the amount of power that the Company consumes. The Company will only recover increases or refund decreases that are due to changes in rates.

C. All revised schedules filed with the Commission pursuant to the provisions of this PPAM will be accompanied by documentation prepared by the Company in a format approved by Utilities Division Staff of the Commission and will contain sufficient detail to enable the Commission to verify accuracy of the Company's calculations.

D. The surcharges will not become effective until approved by the Commission.

E. The Company will file annually with the Commission a report detailing the Company's purchased power costs and any conservation or power-shifting measures employed by the Company.

F. The Company shall provide notice (in a form acceptable to Staff) of the rate increases to customers with the bill where the rate increase first appears.

Applies to all service areas

PART NINE

PLAN OF ADMINISTRATION FOR

PURCHASED POWER ADJUSTMENT MECHANISM

III. APPLICATION TO WATER CUSTOMERS.

A. The increase or decrease in purchased power costs that are due to changes in rates at the Company's water facilities will be allocated on a per capita basis.

B. See the following example:

Test Year	
Purchased Power Rate	**$0.0800**
Kilowatt Hours Used	1,250,000
Purchased Power Expense	$100,000

Current Year	
Purchased Power Rate	**$0.1000**
Kilowatt Hours Used	1,250,000
Purchased Power Expense	$125,000

Pass Through Calculation	
Current Year Purchased Power Expense	$125,000
Test Year Purchased Power Expense	$100,000
Increase in Purchased Power Expense Due to Rate Increase	$25,000

PPAM Charge on Sample Customer Bill	
Increase in Purchased Power Expense Due to Rate Increase	$25,000
Number of Water Customers	20,000
PPAM Charge on Sample Customer Bill	$1.25

Applies to all service areas

PART TEN

PLAN OF ADMINISTRATION FOR

PROPERTY TAX ADJUSTMENT MECHANISM

I. GENERAL DESCRIPTION.

This document is the Plan of Administration ("POA") for the Property Tax Adjustment Mechanism ("PTAM") for Liberty Utilities (Rio Rico Water & Sewer) Corp. The PTAM allows Liberty Rio Rico to pass through to its customers the increase or decrease in property taxes that results from a change in the applicable assessment ratio and/or property tax rates.

II. PTAM RELATED FILINGS.

A. Within 60 days of the effective date of a change in the assessment ratio and/or property tax rates applicable to the Company, the Company shall file with Docket Control an analysis of the actual impact on the Company's property tax expenses.

B. The Company will provide the Commission with spreadsheets detailing exactly how the Company's property tax expenses were calculated in the time period prior to a change in the assessment ratio and/or property tax rate that affects the Company's property tax expenses. These calculations will include the assessment ratio, the property tax rates, and the value of the property that was taxed. For the period following the change(s), the Company will provide the same information, then compare the two periods, isolating any change in property tax expense that is due exclusively to changes in the assessment ratio and/or property tax rates. The specific intent is to show exactly how much of any increase or decrease in property tax expense is due to changes in the assessment ratio and tax rates beyond the Company's control and how much is due to changes in the value of the property the Company owns. The Company will only recover increases or refund decreases that are due to changes in the assessment ratio and tax rates.

C. All revised schedules filed with the Commission pursuant to the provisions of this PTAM will be accompanied by documentation prepared by the Company in a format approved by Utilities Division Staff of the Commission and will contain sufficient detail to enable the Commission to verify accuracy of the Company's calculations.

D. The surcharges will not become effective until approved by the Commission.

Applies to all service areas

PART TEN

PLAN OF ADMINISTRATION FOR
PROPERTY TAX ADJUSTMENT MECHANISM

G. The Company will file annually with the Commission a report detailing the Company's property tax expenses.

H. The Company shall provide notice (in a form acceptable to Staff) of the rate increases to customers with the bill where the rate increase first appears.

III. APPLICATION TO WATER CUSTOMERS.

C. The increase or decrease in property tax expenses that are due to changes in the assessment ratio and/or property tax rates at the Company's WATER facilities will be allocated on a per capita basis.

D. See the examples on the next page:

Applies to all service areas

PART TEN

PLAN OF ADMINISTRATION FOR
PROPERTY TAX ADJUSTMENT MECHANISM

Change in Assessment Ratio Example

Test Year			***Current Year***	
Assessment Ratio	**20.00%**	→	**Assessment Ratio**	**21.00%**
Property Full Cash Value	$10,000,000		Property Full Cash Value	$10,000,000
Assessed Valuation	$2,000,000		Assessed Valuation	$2,100,000

Change in Assessed Valuation	
Current Year Assessed Valuation	$2,100,000
Test Year Assessed Valuation	$2,000,000
Increase in Assessed Valuation Due to Increase in Assessment Ratio	$100,000

Test Year		***Current Year***	
Total Property Tax Rate	10.00%	Total Property Tax Rate	10.00%
Assessed Valuation	$2,000,000	Assessed Valuation	$2,100,000
Property Tax Expense	$200,000	Property Tax Expense	$210,000

PTAM Charge on Sample Customer Bill	
Increase in Property Tax Expense Due to Increase in Assessment Ratio	$10,000
Number of WATER Customers	20,000
PTAM Charge on Sample Customer Bill	$0.50

Change in Total Property Tax Rate Example

Test Year			***Current Year***	
Total Property Tax Rate	**10.00%**	→	**Total Property Tax Rate**	**11.00%**
Assessed Valuation	$2,000,000		Assessed Valuation	$2,000,000
Property Tax Expense	$200,000		Property Tax Expense	$220,000

Pass Through Calculation	
Current Year Property Tax Expense	$220,000
Test Year Property Tax Expense	$200,000
Increase in Property Tax Expense Due to Rate Increase	$20,000

PTAM Charge on Sample Customer Bill	
Increase in Property Tax Expense Due to Rate Increase	$20,000
Number of WATER Customers	20,000
PTAM Charge on Sample Customer Bill	$1.00

Applies to all service areas

PART ELEVEN

PLAN OF ADMINISTRATION FOR

WATER TREATMENT RATE ADJUSTOR MECHANISM

I. GENERAL DESCRIPTION.

This document is the Plan of Administration ("POA") for Liberty Utilities (Rio Rico Water & Sewer) Corp. ("Liberty" or "Company") Water Treatment Rate Adjustor Mechanism ("WTRAM"). This Adjustor Mechanism is designed to recover the incremental revenue requirement associated with the treatment of federally regulated contaminants. The Water Treatment Program is designed to facilitate certain critical infrastructure investments that are needed to achieve compliance with statutory requirements related to maximum contaminant levels (MCL) of regulated contaminants in Liberty water and wastewater systems. This Adjustor Mechanism aids the timely recovery of the revenue requirement associated with Capital Expenditures plus the incremental operating and maintenance costs related to such Capital Expenditures for infrastructure that: (i) are approved by the Arizona Corporation Commission (ACC or Commission); (ii) are completed and placed into service; (iii) are not yet included in rate base; and (iv) are necessary to achieve compliance with federal regulation.

II. WTRAM FILING TIMELINE.

A. Liberty shall file its yearly WTRAM Surcharge Request no later than March 31 each calendar year.

B. The March filing shall include all associated projects placed into service during the twelve-month period ended December 31 (inclusive) of the previous calendar year in compliance with the above listed criteria.

C. Staff shall file its Report and Proposed Order on the WTRAM Surcharge Request (filed by Liberty Utilities) with the Commission no later than May 31st in the same calendar year. Please refer to the table below.

D. Upon Staff's approval, Liberty shall implement the surcharge on July 1 of the same calendar year of the filing.

See Schedule Filing Timeline on the next page:

Applies to all service areas

PART ELEVEN

PLAN OF ADMINISTRATION FOR

WATER TREATMENT ADJUSTOR MECHANISM

Due Date	Filing / Documents	Purpose
03.31.2025	WTRAM Surcharge Calculation. Completed Contaminant Remission Project table for 2024 with supporting schedules, workpapers	WTRAM Surcharge Request: 2024 Completed Projects
05.31.2025	Staff Report and Proposed Order to be docketed with supporting schedules (Annual WTRAM Surcharge Filing)	WTRAM Surcharge for 2024 completed projects.
07.01.2025	WTRAM surcharge added to customer bills	Recovery of revenue requirement for WTRAM plant additions in 2024

III. Schedule of Completed Federally Regulated Contaminant Treatment Plant Projects, Incremental O&M Costs and Surcharge Request.

The WTRAM Surcharge shall be implemented when the EPA has established acceptable limits (MCLs) on regulated contaminants. The Schedule of Completed Projects will contain the following:

A. Completed Project Information Projects).

1. Location and description of plant asset placed in service.
2. In service date
3. A summary of compliance issues each project will mitigate.

B. Cost Recovery (WTRAM Surcharge Request). The WTRAM Surcharge Request shall include Liberty request to set / reset the WTRAM Surcharge to recover the revenue requirement associated with the Capital Expenditures used for infrastructure to achieve statutorily mandated compliance with MCLs of federally regulated contaminants. The request shall also include related incremental O&M costs. The WTRAM Surcharge Request shall include the following information, as applicable, regarding the costs Liberty Utilities proposes to recover through the WTRAM Surcharge:

1. Evidence in support of the recorded costs for each project undertaken during the preceding calendar year. This information shall include the following, as applicable:
   i. The actual cost of each project including separately identifying material costs, contractor costs, internal labor costs, and other material costs of the projects, including, without limitation, permitting, studies or other governmental mandates necessary to remove contaminants
   ii. In-service date
2. Retirement date, dollar amount of plant retired, and cost of removal.
3. A schedule of related incremental O&M costs.

Applies to all service areas

PART ELEVEN

PLAN OF ADMINISTRATION FOR

WATER TREATMENT ADJUSTOR MECHANISM

C. Calculation of the WTRAM Surcharge. The WTRAM Surcharge shall be calculated in accordance with the Exhibits to this POA. The Commission-approved Rate of Return shall be used for the purpose of this calculation.

D. Staff will file a Staff Report and Proposed Order regarding the WTRAM Surcharge Request no later than May 31st of each year.

E. Reconciliation and True-up Adjustment:

1. The True-up Adjustment shall be calculated in accordance with the exhibits to the POA.
2. For each 12-month period that a WTRAM Surcharge is in effect, the Company shall reconcile the amounts collected by the WTRAM Surcharge with the WTRAM authorized revenue, for that 12-month period. The difference between WTRAM authorized revenue and the amount collected through the WTRAM Surcharge is the True-Up Adjustment, and this amount shall be incorporated into the next WTRAM Surcharge.

ATTACHMENT 4

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Applies to all service areas

PART ONE

STATEMENT OF CHARGES

I. RATES

In Decision No. XXXXX, dated XXXXX, the Commission authorized the following rates and charges to become effective XXXXX:

A. Monthly Minimum Charge

Meter Size (All Classes)	**Charge[1, 2]**
5/8 x 3/4" Meter	$ 24.25
3/4" Meter	36.38
1" Meter	60.63
1 1/2" Meter	121.25
2" Meter	194.00
3" Meter	388.00
4" Meter	606.25
6" Meter	1,212.50
8" Meter	1,940.00
10" Meter	2,788.75
12" Meter	5,213.75
Morningstar Ranch Community Association – 6 inch	826.00
Fire Service Lines	**Charge**
All Meter Sizes	Per Rule*

[1] Customer Assistance Tariff ("CAT") – A 15% discount is available on monthly minimum and commodity charges to qualified residential customers meeting the CAT qualifications.

[2] A 5% discount is applicable to the public schools operated by the Santa Cruz County School District No. 35 receiving water and/or wastewater utility services from the Company.

* Per A.A.C. R14-2-408.B. 2.00% of monthly minimum for a comparable size meter, but no less than $10.00 per month. The service charge for fire sprinklers is only applicable for service line separate and distinct from the primary water service line.

Applies to all service areas

PART ONE

STATEMENT OF CHARGES

B. Commodity Rates

The rate for use in addition to the minimum stated above shall be at the following rates per 1,000 gallons:

Meter Size	Consumption	Charge[3]
5/8" x 3/4" Meter – (All Classes, Except Standpipe)	0 to 4,000 gallons	3.11
	4,001 to 10,000 gallons	5.30
	Over 10,000 gallons	7.18
3/4" Meter – (All Classes, Except Standpipe)	0 to 4,000 gallons	3.11
	4,001 to 10,000 gallons	5.30
	Over 10,000 gallons	7.18
1" Meter – All Classes (except standpipe)	0 to 25,000 gallons	5.30
	Over 25,000 gallons	7.18
1 1/2" Meter – All Classes (except standpipe)	0 to 50,000 gallons	5.30
	Over 50,000 gallons	7.18
2" Meter – All Classes (except standpipe)	0 to 80,000 gallons	5.30
	Over 80,000 gallons	7.18
3" Meter – All Classes (except standpipe)	0 to 160,000 gallons	5.30
	Over 160,000 gallons	7.18

[3] Customer Assistance Tariff ("CAT") – A 15% discount is available on monthly minimum and commodity charges to qualified residential customers meeting the CAT qualifications.

Applies to all service areas

PART ONE

STATEMENT OF CHARGES

Meter Size	**Consumption**	**Charge**
4" Meter – All Classes (except standpipe)	0 to 250,000 gallons	$5.30
	Over 250,000 gallons	7.18
6" Meter – All Classes (except standpipe)	0 to 500,000 gallons	5.30
	Over 500,000 gallons	7.18
8" Meter – All Classes (except standpipe)	0 to 800,000 gallons	5.30
	Over 800,000 gallons	7.18
10" Meter – All Classes (except standpipe)	0 to 1,150,000 gallons	5.30
	Over 1,150,000 gallons	7.18
12" Meter – All Classes (except standpipe)	0 to 2,150,000 gallons	5.30
	Over 2,150,000 gallons	7.18
Morningstar Ranch Community Association	All gallons	8.68
Construction/Bulk/Standpipe	All gallons	7.18

Applies to all **WATER** service areas

PART ONE

STATEMENT OF CHARGES

C. Service Line and Meter Installation Charges

(Refundable Pursuant to A.A.C. R14-2-405)

Meter Size	Line	Meter	Total
5/8 x 3/4" Meter	At Cost	At Cost	At Cost
3/4" Meter	At Cost	At Cost	At Cost
1" Meter	At Cost	At Cost	At Cost
1 1/2" Meter	At Cost	At Cost	At Cost
2" Turbine Meter	At Cost	At Cost	At Cost
2" Compound Meter	At Cost	At Cost	At Cost
3" Turbine Meter	At Cost	At Cost	At Cost
3" Compound Meter	At Cost	At Cost	At Cost
4" Turbine Meter	At Cost	At Cost	At Cost
4" Compound Meter	At Cost	At Cost	At Cost
6" Turbine Meter	At Cost	At Cost	At Cost
6" Compound Meter	At Cost	At Cost	At Cost
8" Turbine Meter	At Cost	At Cost	At Cost
8" Compound Meter	At Cost	At Cost	At Cost
10" Turbine Meter	At Cost	At Cost	At Cost
10" Compound Meter	At Cost	At Cost	At Cost
12" Turbine Meter	At Cost	At Cost	At Cost
12" Compound Meter	At Cost	At Cost	At Cost

Applies to all service areas

PART ONE

STATEMENT OF CHARGES

D. Miscellaneous Service Charges

Service	Charge
Establishment per A.A.C. R14-2-403(D)	$30.00
Re-Establishment of Service per A.A.C. R14-2-403(D)	(*)
Reconnection per A.A.C. R14-2-403(D)	(a)
Meter Test (if correct) per A.A.C. R14-2-408(F)	$30.00
Meter Re-Read (if correct) per A.A.C. R14-2-408(C)	$30.00
NSF Check per A.A.C. R14-2-409(F)	$20.00
Deferred Payment, Per Month	1.50%
Late Charge	(***)
Service Calls After Hours	$90.00(b)
Deposit	(**)
Deposit Interest per A.A.C. R14-2-403(B)	6.00%
Moving Customer Meter (at customer request)	At Cost
Off-Site Facilities Hook Up Fees	Per Hook Up Fee

* Months off system times the monthly minimum charge per Commission Rule A.A.C. R142-603(D).

** Residential - two times the average bill.
Non-residential - two and one-half times the average bill.
Per Commission Rule A.A.C. R14-2-603(B).

*** Greater of $5.00 or 1.50% per month on unpaid balance.

(a) Customer shall pay the actual cost of physical disconnection and Establishment Fee (if same customer) and there shall be no charge for disconnection if no physical work is performed.

(b) The After-Hours Service Charge shall apply to any service requested by Customer that is performed by Company after regular business hours and shall be in addition to the regular business hours service charge.

Applies to all service areas

PART ONE

STATEMENT OF CHARGES

II. TAXES AND ASSESSMENTS

In addition to the collection of regular rates, the Company will collect from its customers a proportionate share of any privilege, sales, and use tax per A.A.C. R14-2-409(D)(5).

All Advances or Contributions are to include labor, materials, overheads, and all applicable taxes, including all gross-up taxes for income taxes. Cost to include labor, materials and parts, overheads, and all applicable taxes.

Under applicable law, any contributions or advances provided by a Developer are taxable income to the Utility. In accordance with the Gross-Up Sharing Method policy adopted by the Commission in Decision No. 76974, the Company will collect from the Developer an applicable share of income taxes for the Company's state and federal tax liability on all funds contributed and/or advanced. The funds will be collected prior to the commencement of service.

Applies to all service areas

PART TWO

STATEMENT OF TERMS AND CONDITIONS

I. PERMITTED COSTS

A. Costs shall be verified by invoice.

B. For services that are provided by the Company at cost, costs shall include labor, materials, other charges incurred, and overhead not to exceed 10%. However, prior to any such service being provided, the estimated cost of such service will be provided by the Company to the customer. After review of the cost estimate, the customer will pay the amount of the estimated cost to the Company.

C. In the event that the actual cost is less than the estimated cost, the Company will refund the excess to the customer within 30 days after completion of the provision of the service or after Company's receipt of invoices, timesheets or other related documents, whichever is later.

D. In the event the actual cost is more than the estimated cost, the Company will bill the customer for the amount due within 30 days after completion of the provision of the service or after the Company's receipt of invoices, timesheets or other related documents, whichever is later. The amount so billed will be due and payable 30 days after the invoice date. However, if the actual cost is more than five percent (5%) greater than the total amount paid, the customer will only be required to pay five percent (5%) more than the total amount paid, unless the Company can demonstrate that the increased costs were beyond its control and could not be foreseen at the time the estimate for the total amount paid was made.

E. At the customer's request, the Company shall make available to the customer all invoices, timesheets or related documents that support the cost for providing such service.

F. Permitted costs shall include any Federal, State or local taxes that are or may be payable by the Company as a result of any tariff or contract for water facilities under which the Customer advances or contributes funds or facilities to the Company.

Applies to all service areas

PART TWO

STATEMENT OF TERMS AND CONDITIONS

II. INTERRUPTIBLE SERVICE; COMPANY'S LIABILITY LIMITATIONS

The Company will supply only such water at such pressures as may be available from time to time as a result of the normal operation of its water system. The Company will maintain a minimum water pressure of 20 p.s.i. and will not guarantee a specific gallons per minute flow rate at any public fire hydrants or fire sprinkler service. In the event service is interrupted, irregular or defective, or fails from causes beyond the Company's control or through ordinary negligence of its employees or agents, the Company will not be liable for any injuries or damages arising therefrom.

III. RULES AND REGULATIONS

The Company has adopted the Rules and Regulations established by the Commission as the basis for its operating procedures. A.A.C. R14-2-401 through A.A.C. R14-2-411 will be controlling of Company procedures, unless specific Commission Order(s) provide otherwise.

Applies to all service areas

PART THREE

EMERGENCY WATER AUGMENTATION SURCHARGE TARIFF AND PLAN OF ADMINISTRATION

I. Purpose and Applicability

PURPOSE:

The purpose of this tariff is to authorize Liberty Utilities (Rio Rico Water & Sewer) Corp. (the "Company") to make monthly adjustments to it rates and charges for water service in order to recover cost incurred for water purchases and hauling ("Water Augmentation Costs") in the event that Liberty Utilities (Rio Rico Water & Sewer) Corp. experiences an emergency water shortage. The charges will be assessed based on usage as provided below.

Applicability:

This tariff is obtained during the processing of a permanent rate app1ication. This tariff only applies in the event of an "emergency water shortage" as defined in Section II of the definitions below.

II. Definitions

Unless the context otherwise requires, the definitions set forth in R-14-2-401 of the Arizona Corporation Commission's ("Commission") rules and regulations governing water utilities shall apply in interpreting this tariff schedule.

"Affiliate," means any other entity directly or indirectly controlling or controlled by, or under direct or indirect common control with Liberty Utilities (Rio Rico Water & Sewer) Corp. For purposes of this definition, the term "control" (including the correlative meanings of the terms "controlled by" and "under common control with"), as used with respect to any entity. means the power to direct the management policies of such entity, whether through ownership of voting securities. or by contract, or otherwise.

Applies to all service areas

PART THREE

EMERGENCY WATER AUGMENTATION SURCHARGE TARIFF AND PLAN OF ADMINISTRATION

"Curtailment Account Balance" means any monies collected under the current curtailment tariff.

"Emergency Water Augmentation Surcharge" means the surcharge calculated in accordance with Section IV be1ow.

"Emergency Water Shortage., means a water shortage of a serious nature, developing suddenly or unexpectedly, that is out of the Company's control, and demanding immediate attention and has triggered at least Stage 3 of the companies approved Curtailment Plan.

"Surcharge Rate" means the rate per 1,000 gallons that is calculated in accordance with Section III below.

"Water Augmentation Cost" means the actual cost of water purchased and water hauling costs not already included in the utility's existing rates per the last approved rate case.

"Water Augmentation Quantity" means the actual quantity of augmented water (in thousands of gallons).

"Water Sold" means the actual quantity (in thousands of gallons) of water sold by the Company to its Customers during the month corresponding to the month in which water was purchased.

III. Surcharge Rate Calculation

The surcharge is calculated using data from the previous month's bill, for example, the water augmentation surcharge that is applied on a customer's bill is calculated using the June water augmentation costs and the June total gallons sold. See Figure A for an example of the calculation.

Figure A

For each month that the Company augments water, the Company will calculate the Surcharge Rate per the following formula:

Water Augmentation Cost/Water Sold

Applies to all service areas

PART THREE

EMERGENCY WATER AUGMENTATION SURCHARGE TARIFF AND PLAN OF ADMINISTRATION

Example

This example illustrates how the water augmentation surcharge that is included on a customer's bill would be calculated using 2,000 gallons of usage.

[A]	[B]	[C]	[D]
Total June Water & Hauling Costs	June Ending Curtailment Account Balance	Total Gallons Sold in June in 1,000s	Emergency Water Augmentation Surcharge per 1,000 gallons
$3,000	$100	494	$6.28

[E]	[F]	[G]
Customer's Current Usage Gallons in 1,000s	Emergency Water Augmentation Surcharge (from Col.D)	Total Emergency Water Augmentation Surcharge on Current Bill
2	$6.28	$12.55

II. Plan of Administration

(A) Intent To Bill Emergency Water Augmentation Surcharge: For any month in which water is augmented, after completing its billing for the month and receiving the billing for the month, the Company will calculate the Surcharge Rate using the same methodology discussed herein und shown on Figure A and provide Utilities Division of the Arizona Corporation Commission ("Commission Staff') notice of the Company's intent to bill the Emergency Water Augmentation Surcharge.

(B) Notice to Commission Staff: For any month in which the Company intends to bill customers an Emergency Water Augmentation Surcharge, the Company shall provide Commission Staff notice of the Company's intent to bill the Emergency Water Augmentation Surcharge. The notice to Commission Staff shall include the following:

Applies to all service areas

PART THREE

EMERGENCY WATER AUGMENTATION SURCHARGE TARIFF AND PLAN OF ADMINISTRATION

1. The Water Augmentation Cost.
2. The Water Augmentation Quantity.
3. A copy of the bill(s) received for the Water Augmentation.
4. A description of the system problem necessitating Water Augmentation and a description of the action being taken by the Company to resolve the problem including the date operations did or are expected to return to normal.
5. The dates for beginning and ending Water Augmentation.
6. A schedule showing the calculation of the Emergency Water Augmentation Surcharge Rate in excel format with formulas intact.
7. Identification of the hauling(s) available. If only one option was available, please state that.there was only one option.
8. Whether or not the hauling entity was an affiliate.

(C) Implementation of Emergency Water Augmentation Surcharge: Commission Staff will review the Notice. If the filing is acceptable to Commission Staff, the resulting Surcharge will be charged to Liberty Utilities (Rio Rico Water & Sewer) Corp. customers as a Emergency Water Augmentation Surcharge to be included on customers monthly bill as a separate line item.

(D) Documentation to Be Maintained: The Company shall maintain documentation for all costs, billing determinants, and revenues recoveries.

(E) Customer Notice: The Company shall notify its customers or this new tariff as part of its next regularly scheduled billing after the effective date of the tariff but no later than sixty (60) days after the effective date of the tariff in a form acceptable to Staff.

Applies to all service areas

PART FOUR

CROSS-CONNECTION OR BACKFLOW TARIFF

I. PURPOSE:

The purpose of this tariff is to protect Liberty Utilities (Rio Rico Water & Sewer) Corp. (the "Company") water from the possibility of contamination caused by backflow of contaminants that may be present on the customer's premises by requiring the installation and periodic testing of backflow-prevention assemblies pursuant to the provisions of the Arizona Administrative Code ("A.A.C.") R14-2-405.B.6. and A.A.C. R18-4-215.

II. REQUIREMENTS:

In compliance with the Rules and Regulations of the Arizona Corporation Commission ("Commission") and the Arizona Department of Environmental Quality ("ADEQ"), specifically A.A.C. R14-2-405.B.6 and A.A.C. R18-4-215 relating to backflow prevention:

1. The Company may require a customer to pay for and have installed, and to maintain, test and repair a backflow-prevention assembly if A.A.C. R18-4-215.B or C applies.

2. A backflow-prevention assembly required to be installed by the customer under Paragraph 1 of this tariff shall comply with the requirements set forth in A.A.C. R18-4-215.D and E.

3. Subject to the provisions of A.A.C. R14-2-407 and 410, and in accordance with Paragraphs 1 and 7 of this tariff, the Company may terminate service or deny service to a customer who fails to install a backflow-prevention assembly as required by this tariff.

4. The Company shall give any existing customer who is required to install a backflow-prevention assembly written notice of said requirement. If A.A.C. R14-2-410.B.1.a is **not** applicable, the customer shall be given thirty (30) days from the time such written notice is received in which to comply with this notice. If the customer can show good cause as to why he cannot install the backflow-prevention assembly within thirty (30) days, the Company or Commission Staff may suspend this requirement for a reasonable period of time.

5. Testing shall be in conformance with the requirements of A.A.C. R18-4-215.F. The Company may require the customer to pay to have the backflow-prevention assembly tested as long as the Company does not require an unreasonable number of tests. The Company may also require the customer to pay for repairs to a backflow-prevention assembly

Applies to all service areas

PART FOUR

CROSS-CONNECTION OR BACKFLOW TARIFF

6. The customer shall provide the Company with records of installation and testing. For each backflow-prevention assembly, these records shall include:

    a. assembly identification number and description;
    b. location;
    c. date(s) of test(s);
    d. description of repairs and recommendations for repairs made by tester;
    e. tester's name and certificate number; and
    f. tester's field test kit certification documentation.

7. In the event the backflow-prevention assembly does not function properly or fails any test, and an obvious hazard as contemplated under A.A.C. R14-2-410.B.1.a. exists, the Company may terminate service immediately and without notice. The backflow-prevention assembly shall be repaired or replaced by the customer and retested.

8. In the event the backflow-prevention assembly does not function properly or fails any test, or in the event that a customer fails to comply with the testing requirement, and A.A.C. R14-2-410.B.1.a. is **not** applicable, the backflow-prevention assembly shall be repaired or replaced within fourteen (14) days of the initial discovery of the deficiency in the assembly or its function. Failure to remedy the deficiency of dysfunction of the assembly, or failure to retest, shall be grounds for termination of water service in accordance with A.A.C. R14-2-410.

Applies to all service areas

PART FIVE
CURTAILMENT PLAN

ADEQ Public Water System:
ADEQ Public Water System Number: 12-011
ADEQ Public Water System Number: 07-007
ADEQ Public Water System Number: 07-511
ADEQ Public Water System Number: 07-517
ADEQ Public Water System Number: 07-0528
ADEQ Public Water System Number: 02-010
ADEQ Public Water System Number: 02-007
ADEQ Public Water System Number: 02-013
ADEQ Public Water System Number: 02-054
ADEQ Public Water System Number: 02-011
ADEQ Public Water System Number: 02-023
ADEQ Public Water System Number 02-120
ADEQ Public Water System Numbers: 13-023

Liberty Utilities (Rio Rico Water & Sewer) Corp. ("Company") is authorized to curtail water service to all customers within its certified area under the terms and conditions listed in this tariff.

This curtailment plan shall become part of the Arizona Department of Environmental Quality Emergency Operations Plan for the Company.

The Company shall notify its customers of this new tariff as part of its next regularly scheduled billing after the effective date of the tariff or no later than sixty (60) days after the effective date of the tariff.

The Company shall provide a copy of the curtailment tariff to any customer, upon request.

Stage 1 Exists When:

Company is able to maintain water storage in the systems at 100 percent of capacity and there are no known problems with its well production or water storage in the system.

Restrictions: Under Stage 1, the Company is deemed to be operating normally and no curtailment is necessary but conservation efforts are encouraged as a best management practice[1].

Notice Requirements: Under Stage 1, no notice is necessary.

Applies to all service areas

PART FIVE

CURTAILMENT PLAN

Stage 2 Exists When:

a. Company's water storage or well production has been less than 80 percent of capacity for at least 48 consecutive hours, and

b. Company has identified issues such as a steadily declining water table, increased draw down threatening pump operations, or poor water production, creating a reasonable belief the Company will be unable to meet anticipated water demand on a sustained basis.

Restrictions: Under Stage 2, the Company may request the customers to voluntarily employ water conservation measures to reduce water consumption by approximately 50 percent. The below conservation measures are encouraged to reduce water consumption:

- Divide outside watering on uniform basis such as:

Address Ends In	1, 2, 4, 7, 0	3, 5, 6, 8, or 9
Watering Days	Monday and Wednesday	Tuesday and Thursday

- Outdoor watering should be limited between the following times:

Seasonal Period	Watering Prohibited
April – September	6:00 a.m. – 7:00 p.m.
October - March	8:00 a.m. – 7:00 p.m.

- Eliminate outside watering on weekends and holidays
- Eliminate runoff from outdoor irrigation
- Use a shut-off hose nozzle if using hose to irrigate landscape or wash vehicles
- Eliminate washing of hard surfaces outdoors except washing to alleviate health or fire hazards
- Construction water blackout period between the hours of 5:00 am and 9:00 am, Monday through Sunday implemented
- Fix indoor and outdoor leaks
- Indoor water conservation techniques should be employed whenever possible

Notice Requirements: Company is required to notify customers by delivering written notice to each service address or by utilizing the Company's emergency messaging system which includes email, text, and phone call, or by posting on Company's website, or at the Company's option a combination of these notifications. Such notice shall notify the customers of the general nature of the problem and the need to conserve water.

The Company shall notify the Consumer Services Section of the Utilities Division of the Corporation Commission at least 12 hours prior to entering Stage 2.

Applies to all service areas

PART FIVE

CURTAILMENT PLAN

Stage 3 Exists When:

a. Company's total water storage or well production has been less than 50 percent of capacity for at least 24 consecutive hours, and

b. Company has identified issues such as a steadily declining water table, increased draw down threatening pump operations, or poor water production, creating a reasonable belief the Company will be unable to meet anticipated water demand on a sustained basis.

Restrictions: Under Stage 3, the Company shall inform the customers of a **mandatory** restriction to employ water conservation measures to reduce daily consumption. All restrictions from Stage 2 shall be employed in addition to the below conservation measures:

- All outside watering eliminated, except livestock
- Draining and refilling water features is prohibited
- The filling of any swimming pool, spas, fountains or ornamental pools is prohibited
- Washing of any vehicle is prohibited, including commercial car washes and commercial truck washes.
- Water runoff is prohibited
- The use of drip or misting systems of any kind is prohibited
- The use of water for dust control or any outdoor cleaning uses is prohibited
- The use of construction water is prohibited

The following priority of use for delivery of water is set forth: (1) All existing regularly metered residential customers; (2) All regularly metered commercial customers that are classified as healthcare; (3) All regularly metered commercial customers; (3) All uses of water, other than fire hydrant use for new construction; (4) Fire hydrant use for landscape irrigation or lakes; (5) All other construction fire hydrant use, metered or unmetered.

Notice Requirements:

1. Company is required to notify customers by delivering written notice to each service address or by utilizing the Company's emergency messaging system which includes email, text, and phone call, or by posting on Company's website, or at the Company's option a combination of these notifications. Such notice shall notify the customers of the general nature of the problem and the need to conserve water.

2. Beginning with Stage 3, the Company shall post at least two (2) signs showing the curtailment stage. Signs shall be posted at noticeable locations, like at the well sites and at the entrance to major subdivisions served by the Company.

Applies to all service areas

PART FIVE

CURTAILMENT PLAN

3. The Company shall notify the Consumer Services Section of the Utilities Division of the Corporation Commission at least 12 hours prior to entering Stage 3.

Once Stage 3 has been reached, the Company must begin to augment the supply of water by either hauling or through an emergency interconnect with an approved water supply in an attempt to maintain the curtailment at a level no higher than Stage 3 until a permanent solution has been implemented.

Customers who fail to comply with the above restrictions will be given a written notice to end all outdoor uses. Failure to comply within twenty-four (24) hours of receipt of the notice may result in temporary loss of service through the installation and use of a flow restrictor device or other means until an agreement can be made to end unauthorized use of outdoor water. To restore service, the customer shall be required to pay all authorized reconnection fees. If a customer believes he/she has been disconnected in error, the customer may contact the Commission's Consumer Services Section at 1-800-222-7000 to initiate an investigation.

Stage 4 Exists When:

a. Company's total water storage or well production has been less than 25 percent of capacity for at least 12 consecutive hours, and

b. Company has identified issues such as a steadily declining water table, increased draw down threatening pump operations, or poor water production, creating a reasonable belief the Company will be unable to meet anticipated water demand on a sustained basis.

Restrictions: Under Stage 4, Company shall inform the customers of a **mandatory** restriction to employ water conservation measures to reduce daily consumption. Failure to comply will result in temporary customer disconnection. All restrictions from Stage 2 and Stage 3 shall be employed in addition to the following uses of water being prohibited:

- Restaurant patrons shall be served water only upon request
- All leaks, breaks, or other malfunctions in the customer's plumbing fixtures and/or irrigation system must be repaired within five (5) business days of written notification by the utility.
- Any other water intensive activity is prohibited
- The addition of new service lines and meter installations is prohibited.

The following priority of use for delivery of water is set forth: (1) All existing regularly metered residential customers; (2) All regularly metered commercial customers; (3) All uses of water, other than fire hydrant use for new construction; (4) Fire hydrant use for landscape irrigation or lakes; (5) All other construction fire hydrant use, metered or unmetered.

Applies to all service areas

PART FIVE

CURTAILMENT PLAN

Notice Requirements:

1. Company is required to notify customers by delivering written notice to each service address or by utilizing the Company's emergency messaging system which includes email, text, and phone call, or by posting on Company's website, or at the Company's option a combination of these notifications. Such notice shall notify the customers of the general nature of the problem and the need to conserve water.

2. Company shall post at least two (2) signs showing curtailment stage. Signs shall be posted at noticeable locations, like at the well sites and at the entrance to major subdivisions served by the Company.

3. Company shall notify the Consumer Services Section of the Utilities Division of the Corporation Commission at least 12 hours prior to entering Stage 4.

Once Stage 4 has been reached, the Company must augment the supply of water by hauling or through an emergency interconnect from an approved supply or must otherwise provide emergency drinking water for its customers until a permanent solution has been implemented.

Customers who fail to comply with the above restrictions will be given a written notice to end all outdoor uses. Failure to comply within twenty-four (24) hours of receipt of the notice may result in temporary loss of service through the installation and use of a flow restrictor device or other means until an agreement can be made to end unauthorized use of outdoor water. To restore service, the customer shall be required to pay all authorized reconnection fees. If a customer believes he/she has been disconnected in error, the customer may contact the Commission's Consumer Services Section at 1-800-222-7000 to initiate an investigation.

Applies to all **WATER** service areas
PART SIX
HOOK UP FEES

LIBERTY UTILITIES (RIO RICO WATER & SEWER) CORP.
WATER HOOK-UP FEE TARIFF

I. Purpose and Applicability

The purpose of the off-site hook-up fees payable to Liberty Utilities (Rio Rico Water & Sewer**)** Corp. ("Company") pursuant to this tariff is to equitably apportion the costs of constructing additional off-site facilities necessary to provide water production, delivery, storage and pressure among all new service connections. These charges are applicable to all new service connections undertaken via Main Extension Agreements, or requests for service not requiring a Main Extension Agreement entered into after the effective date of this tariff. The charges are one-time charges and are payable as a condition to Company's establishment of service, as more particularly provided below.

II. Definitions

Unless the context otherwise requires, the definitions set forth in R-14-2-401 of the Arizona Corporation Commission's ("Commission") rules and regulations governing water utilities shall apply in interpreting this tariff schedule.

"Applicant" means any party entering into an agreement with Company for the installation of water facilities to serve new service connections, and may include Developers and/or Builders of new residential subdivisions and/or non-residential properties.

"Company" means Liberty Utilities (Rio Rico Water & Sewer) Corp.

"Main Extension Agreement" means any agreement whereby an Applicant, Developer and/or Builder agrees to advance the costs of the installation of water facilities necessary to serve new service connections within a development, or installs such water facilities necessary to serve new service connections and transfers ownership of such water facilities to the Company, which agreement shall require the approval of the Commission pursuant to A.A.C. R-14-2-406, and shall have the same meaning as "Water Facilities Agreement" or "Line Extension Agreement."

"Off-site Facilities" means wells, storage tanks and related appurtenances necessary for proper operation, including engineering and design costs. Offsite facilities may also include booster pumps, pressure tanks, transmission mains and related appurtenances necessary for proper operation if these facilities are not for the exclusive use of the applicant and will benefit the entire water system.

"Service Connection" means and includes all service connections for single-family residential, commercial, industrial or other uses, regardless of meter size.

Applies to all **WATER** service areas

PART SIX

HOOK UP FEES

III. Water Hook-up Fee

For each new service connection, the Company shall collect an Off-Site Hook-Up Fee derived from the following table:

OFF-SITE WATER HOOK-UP FEE TABLE		
Meter Size	**Size Factor**	**Total Fee**
5/8" x 3/4"	1	$1,600
3/4"	1.5	$2,400
1"	2.5	$4,000
1-1/2"	5	$8,000
2"	8	$12,800
3"	16	$25,600
4"	25	$40,000
6" or larger	50	$80,000

IV. Terms and Conditions

(A) Assessment of One Time Off-Site Hook-up Fee: The off-site facilities hook-up fee may be assessed only once per parcel, service connection, or lot within a subdivision. If a development or subdivision is upsized by Applicant, Builder and/or Developer after assessment of Hook-Up fee by Company, Company may charge additional hook-up fees for such upsizing or expansion by Applicant based on the fee table above.

(B) Use of Off-Site Facilities Hook-up Fee: The off-site facilities hook-up fees may only be used to pay for capital items of off-site facilities, repay loans obtained to fund the cost of installation of off-site facilities, or pay state and federal income taxes related to the hook-up fees. Off-site hook-up fees shall not be used to cover repairs, maintenance, or operational costs. The Company shall record amounts collected under this tariff as CIAC; however, such amounts shall not be deducted from rate base until such amounts have been expended for plant.

Applies to all **WATER** service areas

PART SIX

HOOK UP FEES

(C) Time of Payment:

1) For those requiring a Main Extension Agreement: In the event that the person or entity that will be constructing improvements ("Applicant", "Developer" or "Builder") is otherwise required to enter into a Main Extension Agreement, whereby the Applicant, Developer or Builder agrees to advance the costs of installing mains, valves, fittings, hydrants and other on-site improvements in order to extend service in accordance with R-14-2-406(B), payment of the Hook-Up Fees required hereunder shall be made by the Applicant, Developer or Builder no later than within 15 calendar days after receipt of notification from the Company that the Utilities Division of the Arizona Corporation Commission has approved the Main Extension Agreement in accordance with R-14-2-406(M), or as otherwise mutually agreement between Applicant and Company.

2) For those connecting to an existing main: In the event that the Applicant, Developer or Builder for service is not required to enter into a Main Extension Agreement, the Hook-Up Fee charges hereunder shall be due and payable at the time the meter and service line installation fee is due and payable.

(D) Off-Site Facilities Construction by Developer: Company and Applicant, Developer, or Builder may agree to construction of off-site facilities necessary to serve a particular development by Applicant, Developer or Builder, which facilities are then conveyed to Company. In that event, Company shall credit the total cost of such off-site facilities as an offset to off-site hook-up fees due under this Tariff. If the total cost of the off-site facilities constructed by Applicant, Developer or Builder and conveyed to Company is less than the applicable off-site hook-up fees under this Tariff, Applicant, Developer or Builder shall pay the remaining amount of off-site hook-up fees owed hereunder. If the total cost of the off-site facilities contributed by Applicant, Developer or Builder and conveyed to Company is more than the applicable off-site hook-up fees under this Tariff, Applicant, Developer or Builder shall be refunded the difference upon acceptance of the off-site facilities by the Company.

(E) Failure to Pay Charges; Delinquent Payments: The Company will not be obligated to make an advance commitment to provide or actually provide water service to any Developer, Builder or other applicant for service in the event that the Developer, Builder or other applicant for service has not paid in full all charges hereunder. Under no circumstances will the Company set a meter or otherwise allow service to be established if the entire amount of any payment due hereunder has not been paid.

(F) Large Subdivision Projects: In the event that the Applicant, Developer or Builder is engaged in the development of a residential subdivision containing more than 150 lots, the Company may, in its discretion, agree to payment of off-site hook-up fees in installments. Such installments may be based on the residential subdivision development's phasing, and should attempt to equitably apportion the payment of charges hereunder based on the Applicant's, Developer's or Builder's construction schedule and water service requirements.

Applies to all **WATER** service areas

PART SIX

HOOK UP FEES

(G) Off-Site Hook-Up Fees Non-refundable: The amounts collected by the Company as Hook-Up Fees pursuant to the off-site hook-up fee tariff shall be non-refundable contributions in aid of construction ("CIAC").

(H) Use of Off-Site Hook-Up Fees Received: All funds collected by the Company as off-site hook-up fees shall be deposited into a separate unaffiliated third-party interest bearing bank account and used for the purposes of paying for the costs of installation of off-site facilities, including repayment of loans obtained for the installation of off-site facilities that will benefit the entire water system. In addition, funds may be used to pay state and federal income taxes related to the hook-up fees.

(I) Off-Site Hook-up Fee in Addition to On-site Facilities: The off-site hook-up fee shall be in addition to any costs associated with the construction of on-site facilities under a Main Extension Agreement.

(J) Disposition of Excess Funds: After all necessary and desirable off-site facilities are constructed utilizing funds collected pursuant to the off-site hook-up fees, or if the off-site hook-up fee has been terminated by order of the Arizona Corporation Commission, any funds remaining in the unaffiliated third-party interest bearing bank account shall be refunded. The manner of the refund shall be determined by the Commission at the time a refund becomes necessary.

(K) Fire Flow Requirements: In the event the applicant for service has fire flow requirements that require additional facilities beyond those facilities whose costs were included in the off-site hook-up fee, and which are contemplated to be constructed using the proceeds of the off-site hook-up Fee, the Company may require the applicant to install such additional facilities as are required to meet those additional fire flow requirements, as a non-refundable contribution, in addition to the off-site hook-up fee.

(L) Status Reporting Requirements to the Commission: The Company shall submit a calendar year Off-Site Hook-Up Fee status report each January to Docket Control for the prior twelve (12) month period, beginning January 2017, until the hook-up fee tariff is no longer in effect. This status report shall contain a list of all customers that have paid the hook-up fee tariff, the amount each has paid, the physical property in respect of which such fee was paid, the amount of money spent from the account, the amount of interest earned on the funds within the tariff account, and an itemization of all facilities that have been installed using the tariff funds during the 12 month period.

Applies to all **WASTEWATER** service areas
PART SEVEN
STATEMENT OF CHARGES

I. RATES

In Decision No. XXXXX, dated XXXXX, the Commission authorized the following rates and charges to become effective XXXXX:

A. Monthly Usage Charges

Meter Size (All Classes)	**Charge[5, 6]**
5/8" x 3/4" Meter	$ 66.37
3/4" Meter	76.53
1" Meter	93.60
1 1/2" Meter	138.16
2" Meter	191.66
3" Meter	333.88
4" Meter	494.93
6" Meter	940.56
8" Meter	1,432.76
10" Meter	2,146.98
12" Meter	3,053.15

[5] Low Income Tariff – A 15% discount is available on monthly minimum and commodity charges to qualified residential customers meeting the low income qualifications.
[6] A 5 percent discount is applicable to the public schools operated by the Santa Cruz County School District No. 35 receiving water and/or wastewater utility services from the Company.

Applies to all **WASTEWATER** service areas
PART SEVEN
STATEMENT OF CHARGES

B. Commodity Rates (All Meter Sizes)

Commercial and Multi-Tenant Only	
0 to 7,000 gallons	$0.00
Over 7,000 gallons	9.15

Applies to all **WASTEWATER** service areas
PART SEVEN
STATEMENT OF CHARGES

C. Service Line and Meter Installation Charges

Service Line Size	**Charge**
4" Meter	At Cost
6" Meter	At Cost
8" Meter	At Cost
10" Meter	At Cost
12" Meter	At Cost

Applies to all **WASTEWATER** service areas
PART SEVEN
STATEMENT OF CHARGES

D. Service Charges

Service	**Charge**
Establishment per A.A.C. R14-2-403(D)	$30.00
Re-Establishment of Service per A.A.C. R14-2-403(D)	(*)
Reconnection per A.A.C. R14-2-403(D)	(a)
Disconnection (Delinquent)	(c)
NSF Check per A.A.C. R14-2-409(F)	$20.00
Deferred Payment, Per Month	1.50% per month
Late Charge	1.50% per month
Service Calls After Hours	$90.00(b)
Deposit Interest per A.A.C. R14-2-403(B)	6.00% (**)
Deposit	(***)

* Months off system times the monthly minimum charge per Commission Rule A.A.C. R142-603(D).
** Per Commission Rule A.A.C. R14-2-603(B).
Residential - two times the average bill.
Non-residential - two and one-half times the average bill.
*** Greater of $5.00 or 1.50% per month on unpaid balance.
(a) Customer shall pay the actual cost of physical disconnection and Establishment Fee (if same customer) and there shall be no charge for disconnection if no physical work is performed.
(b) The After-Hours Service Charge shall apply to any service requested by Customer that is performed by Company after regular business hours and shall be in addition to the regular business hours service charge.
(c) The actual cost of disconnection 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 for disconnection if no work is performed.

Applies to all **WASTEWATER** service areas
PART SEVEN
STATEMENT OF CHARGES

II. TAXES AND ASSESSMENTS

In addition to the collection of regular rates, the Company will collect from its customers a proportionate share of any privilege, sales, use and franchise tax per Commission Rule 14-2-608(D)(5).

All Advances or Contributions are to include labor, materials, overheads, and all applicable taxes, including all gross-up taxes for income taxes. Cost to include labor, materials and parts, overheads, and all applicable taxes.

Under applicable law, any contributions or advances provided by a Developer are taxable income to the Utility. In accordance with the Gross-Up Sharing Method policy adopted by the Commission in Decision No. 76974, the Company will collect from the Developer an applicable share of income taxes for the Company's state and federal tax liability on all funds contributed and/or advanced. The funds will be collected prior to the commencement of service.

Applies to all **WASTEWATER** service areas

PART EIGHT

STATEMENT OF TERMS AND CONDITIONS

I. PERMITTED COSTS

A. Costs shall be verified by invoice.

B. For services that are provided by the Company at cost, costs shall include labor, materials, other charges incurred, and overhead. However, prior to any such service being provided, the estimated cost of such service will be provided by the Company to the customer. After review of the cost estimate, the customer will pay the amount of the estimated cost to the Company.

C. In the event that the actual cost is less than the estimated cost, the Company will refund the excess to the customer within 30 days after completion of the provision of the service or after Company's receipt of invoices, timesheets or other related documents, whichever is later.

D. In the event the actual cost is more than the estimated cost, the Company will bill the customer for the amount due within 30 days after completion of the invoices, timesheets or other related documents, whichever is later. The amount so billed will be due and payable 30 days after the invoice date. However, if the actual cost is more than five percent (5%) greater than the total amount paid, the customer will only be required to pay five percent (5%) more than the total amount paid, unless the Company can demonstrate that the increased costs were beyond its control and could not be foreseen at the time the estimate for the total amount paid was made.

E. At the customer's request, the Company shall make available to the customer all invoices, timesheets or related documents that support the cost for providing such service.

F. Permitted costs shall include any Federal, State or local taxes that are or may be payable by the Company as a result of any tariff or contract for wastewater facilities under which the Customer advances or contributes funds or facilities to the Company.

Applies to all **WASTEWATER** service areas
PART EIGHT
STATEMENT OF TERMS AND CONDITIONS

II. CUSTOMER DISCHARGE TO SYSTEM

A. Service Subject to Regulation

Company provides wastewater service using treatment and collection facilities that are regulated by numerous county, state and federal Statutes and Regulations. Those Regulations include limitations as to domestic strength wastewater and the type of wastewater that may be discharged into the system by any person directly or indirectly connected to the plant.

B. Waste Limitations

Company has established the permissible limits of concentration as domestic strength wastewater and will limit concentration for various specific substances, materials, waters, or wastes that can be accepted in the sewer system, and to specify those substances, materials, waters, or wastes that are prohibited from entering the sewer system. Each permissible limit so established shall be placed on file in the business office of Company, with a copy filed with the Commission. No person shall discharge, or cause to be discharged, any new sources of inflow including, but not limited to, storm water, surface water, groundwater, roof runoffs, subsurface drainage, cooling water, or polluted industrial process waters into the sanitary sewer. Company will require an affidavit from all non-residential customers, and their professional engineer, stating that the wastewater discharged to the system does not exceed domestic strength or applicable pre-treatment standards.

C. Inspection and Right of Entry

Every facility that is involved directly or indirectly with the discharge of wastewater to the Treatment Plant may be inspected by Company as it deems necessary. These facilities shall include but not be limited to sewer; sewage pumping plants; all processes; devices and connection sewer; and all similar sewerage facilities. Inspections may be made to determine that such facilities are maintained and operated properly and are adequate to meet the provisions of these rules and this tariff. Inspections may include the collection of samples. Authorized personnel of Company shall be provided immediate access to all of the above facilities or to other facilities directly or indirectly connected to the Treatment Plant at all reasonable times including those occasioned by emergency conditions. Any permanent or temporary obstruction to easy access to the user's facility to be inspected shall promptly be removed by the facility user or owner at

Applies to all **WASTEWATER** service areas
PART EIGHT
STATEMENT OF TERMS AND CONDITIONS

the written or verbal request of Company and shall not be replaced. No person shall interfere with, delay, resist or refuse entrance to an authorized Company representative attempting to inspect any facility involved directly or indirectly with a discharge of wastewater to the Treatment Plant. Adequate identification shall be provided by Company for all inspectors and other authorized personnel and these persons shall identify themselves when entering any property for inspection purposes or when inspecting the work of any contractor.

All transient motor homes, travel trailers and other units containing holding tanks must arrive at Company's service area in an empty condition. Inspection will be required of said units prior to their being allowed to hookup to the wastewater system.

D. Termination of Water Service for Violation of Wastewater Rules and Regulations

Company is authorized to discontinue water service to any person connected to both its water and sewer systems who violates Company's wastewater terms and conditions as set forth in this section or in any way creates a public health hazard or the likelihood of such a public health hazard. This termination authority does not apply to non-payment for water or wastewater services.

III. RULES AND REGULATIONS

Company has adopted the Rules and Regulations established by the Commission as the basis for its operating procedures. A.A.C. R14-2-601 through A.A.C. R14-2-609 will be controlling of Company procedures, unless specifically approved tariffs or Commission Order(s) provide otherwise.

Applies to all service areas

PART NINE
CUSTOMER ASSISTANCE TARIFF
DOMESTIC SERVICE - SINGLE FAMILY ACCOMMODATION

Applicability

Applicable to residential water service for domestic use rendered to individuals who meet all the program qualifications and special conditions of this rate schedule.

Programs

This Customer Assistance Tariff (CAT) contains the following programs: (1) Low-Income Program; (2) Deployed Services Member Program; and (3) Disabled Veteran Program. Collectively, these three programs are referred to as the "Customer Assistance Programs".

Territory

Within all customer service areas served by Liberty Utilities (Rio Rico Water & Sewer) Corp. ("Liberty" or "Company").

Rates

Fifteen percent (15%) discount applied to the regular filed tariff.

Program Qualifications

1. The Liberty bill must be in your name and the address must be your primary residence.
2. You may not be claimed as a dependent on another person's tax return.
3. You must reapply each time you move residences.
4. You must renew your application once every year, or sooner, if requested.
5. You must notify Liberty within thirty (30) days if you become ineligible for the CAT.

Applies to all service areas

PART NINE

CUSTOMER ASSISTANCE TARIFF

DOMESTIC SERVICE - SINGLE FAMILY ACCOMMODATION

Special Conditions

1. Application: An application on a form authorized by the Commission is required for each request for service under this schedule. A customer must reapply every year or sooner, if requested.

2. Commencement of Rate: Eligible customers whose applications have been approved shall be billed on this schedule commencing with the next regularly scheduled billing period that follows receipt of application by Liberty.

3. Verification: Information provided by the applicant is subject to verification by Liberty. Refusal or failure of a customer to provide documentation of eligibility acceptable to Liberty, upon request by Liberty, shall result in removal from this rate schedule.

4. Notice from Customer: It is the customer's responsibility to notify Liberty if there is a change of eligibility status.

5. Rebilling: Customers may be re-billed retroactively for periods of ineligibility under the applicable rate schedule.

6. Participation Limit: The CAT (for all three programs included) is limited to 5,645 water division customers and 725 wastewater division customers of the Company. Applications will be reviewed and approved on a first come, first served basis. Applicants will be placed on a waiting list if the participation limit has been met.

7. Qualification: A customer that qualifies for more than one program will only receive benefits from one program per year. CAT benefits will not be combined or accumulated.

Applies to all service areas

PART NINE

CUSTOMER ASSISTANCE TARIFF

DOMESTIC SERVICE - SINGLE FAMILY ACCOMMODATION

LOW INCOME PROGRAM

To qualify for the low income program, the total gross annual income of all persons living in your household cannot exceed the income levels below:

Effective xxxx xx, xxxx

No. of Person in Household	Total Gross Annual Income*
1	$XXXXX
2	$XXXXX
3	$XXXXX
4	$XXXXX
5	$XXXXX
6	$XXXXX

For each additional person residing in the household, add $XXXXX

***Qualifying annual incomes are set at 150 percent of the 202X federal poverty levels.**

Acceptance into the program is subject to verification of income source.

For the purpose of the program the "gross household income" means all money and non-cash benefits, available for living expenses, from all sources, both taxable and non-taxable, before deductions for all people who live in your home. This includes, but is not limited to:

Wages or salaries	Social Security, SSI, SSP	Rental or royalty income
Interest or dividends from: Savings account, stocks or bonds	Scholarships, grants, or other aid used for living expenses	Profit from self-employment (IRS form Schedule C, Line 29)
Unemployment benefits	Disability payments	Worker's Compensation
TANF (AFDC)	Food Stamps	Child Support
Pensions	Insurance settlements	Spousal Support
Gifts		

Applies to all service areas

PART NINE

CUSTOMER ASSISTANCE TARIFF

DOMESTIC SERVICE - SINGLE FAMILY ACCOMMODATION

DEPLOYED SERVICES MEMBER PROGRAM

This program allows the Company to provide a 15% discount to deployed service members of the United States Military. The Company will provide the credit on the deployed service member's bill provided that the following criteria are met:

The Company will provide the credit on the deployed service member's bill provided that the following criteria are met:

1. Deployment is not a "permanent change of station." Permanent change of station requires a service member to permanently change his or her place of residence, paid for by the applicable military branch. A service member's decision to keep a secondary residence in Arizona would be discretionary and would not qualify for this credit.
2. Deployed member does not have family living in the premises. Short term deployments, where a spouse and/or dependents remain in the United States would not qualify, as the service member would receive separate compensation from the military to cover domestic expenses while deployed.
3. The deployed service member is an active member of the military (*e.g.*, Air Force, Army, Coast Guard, Marines, and Navy), as defined by 10 U.S.C. § 101(a)(4), and includes any member of the Reserves or National Guard called to active duty.

Administration

1. Participation shall be determined on a first come, first served basis.
2. Each service member's eligibility must be verified based on written orders from the service member's command.
3. Continued eligibility will be determined periodically through a recertification process.
4. The Company is permitted to seek Commission approval to change participant limits based on level of participation.
5. Qualifying annual incomes are set at 200 percent of the 202X federal poverty levels.

Applies to all service areas

PART NINE

CUSTOMER ASSISTANCE TARIFF

DOMESTIC SERVICE - SINGLE FAMILY ACCOMMODATION

DEPLOYED SERVICES MEMBER PROGRAM

Effective xxxx xx, xxxx

No. of Person in Household	Total Gross Annual Income*
1	$XXXXX
2	$XXXXX
3	$XXXXX
4	$XXXXX
5	$XXXXX
6	$XXXXX

For each additional person residing in the household, add $XXXXX

Acceptance into the program is subject to verification of income source.

For the purpose of the program the "gross household income" means all money and non-cash benefits, available for living expenses, from all sources, both taxable and non-taxable, before deductions for all people who live in your home. This includes, but is not limited to:

Wages or salaries	Social Security, SSI, SSP	Rental or royalty income
Interest or dividends from: Savings account, stocks or bonds	Scholarships, grants, or other aid used for living expenses	Profit from self-employment (IRS form Schedule C, Line 29)
Unemployment benefits	Disability payments	Worker's Compensation
TANF (AFDC)	Food Stamps	Child Support
Pensions	Insurance settlements	Spousal Support
Gifts		

Applies to all service areas

PART NINE

CUSTOMER ASSISTANCE TARIFF

DOMESTIC SERVICE - SINGLE FAMILY ACCOMMODATION

DISABLED MILITARY VETERAN PROGRAM

This program allows the Company to provide a 15% discount to disabled military veterans of the United States Military. The Company will provide the credit on the disabled military veteran's bill provided that the following criteria are met:

The Company will provide the credit on the disabled military veteran's bill provided that the following criteria are met:

1. Disabled military veteran was honorably discharged from the armed forces.
2. Disabled military veteran must have a permanent disability rating related to their military duty service.
3. The disabled military veteran must have been an active member of the military (*e.g.*, Air Force, Army, Coast Guard, Marines, and Navy), as defined by 10 U.S.C. § 101(a)(4), and includes any member of the Reserves or National Guard called to active duty.

Administration

1. Participation shall be determined on a first come, first served basis.
2. Each service member's eligibility must be verified based on documentation demonstrating a medical discharge or other written documentation from the United States Department of Defense or Department of Veteran Affairs.
3. Continued eligibility will be determined periodically through a recertification process.
4. The Company is permitted to seek Commission approval to change participant limits based on level of participation.
5. Qualifying annual incomes are set at 200 percent of the 202X federal poverty levels

Applies to all service areas

PART NINE

CUSTOMER ASSISTANCE TARIFF

DOMESTIC SERVICE - SINGLE FAMILY ACCOMMODATION

DISABLED MILITARY VETERAN PROGRAM

Effective xxxx xx, xxxx

No. of Person in Household	Total Gross Annual Income*
1	$XXXXX
2	$XXXXX
3	$XXXXX
4	$XXXXX
5	$XXXXX
6	$XXXXX

For each additional person residing in the household, add $XXXXX

Acceptance into the program is subject to verification of income source.

For the purpose of the program the "gross household income" means all money and non-cash benefits, available for living expenses, from all sources, both taxable and non-taxable, before deductions for all people who live in your home. This includes, but is not limited to:

Wages or salaries	Social Security, SSI, SSP	Rental or royalty income
Interest or dividends from: Savings account, stocks or bonds	Scholarships, grants, or other aid used for living expenses	Profit from self-employment (IRS form Schedule C, Line 29)
Unemployment benefits	Disability payments	Worker's Compensation
TANF (AFDC)	Food Stamps	Child Support
Pensions	Insurance settlements	Spousal Support
Gifts		

Applies to all service areas

PART NINE

CUSTOMER ASSISTANCE TARIFF

DOMESTIC SERVICE - SINGLE FAMILY ACCOMMODATION

RECOVERY OF COST OF CUSTOMER ASSISTANCE TARIFF AND CUSTOMER SURCHARGES

The Company shall recover the CAT costs from a monthly CAT surcharge on all residential and non-residential water customers who are not participating in the CAT. Liberty is entitled to seek recovery of direct costs (*i.e.,* those costs directly associated with the programs, which costs would not be incurred in the absence of the programs). The Company shall account for those direct costs separately from other operating costs.

Liberty shall be entitled to implement a CAT surcharge on non-participating residential and non-residential water as follows.

- For customers participating in the CAT, the Company shall maintain a balancing account detailing the beginning and ending balance of the cumulative unrecovered program costs each month.
- Liberty's authorized rate of return shall be applied monthly to the average of the beginning balances of the cumulative unrecovered program costs for water service and included in the beginning balances for the following month.
- Using the balancing account, Liberty shall calculate the monthly surcharge for each customer as follows:

  (Ending Balance for Low-Income Tariff Balancing Account including amortized carrying costs during recovery period /Number of active non-participating water connections at year end)/12

- The ending balance in the balancing account shall equal the beginning balances plus discounts allowed on bills for the twelve month tracking period, plus direct program costs incurred in the twelve month period plus the return less surcharge fees billed in the twelve month tracking period.
- Liberty shall implement a monthly surcharge for the CAT for each twelve month period of the CAT. The Company shall calculate the monthly surcharge each year based on the active number of customer connections as of December 31 of the prior year. The Company shall file notice of the surcharge, along with a report on the CAT, with the Arizona Corporation Commission on or before January 31 and the surcharge shall be implemented on customer bills in February of each year with the recovery period ending in January of the following year.

Applies to all service areas

PART TEN
PLAN OF ADMINISTRATION FOR
PURCHASED POWER ADJUSTMENT MECHANISM

I. GENERAL DESCRIPTION.

This document is the Plan of Administration ("POA") for the Purchased Power Adjustment Mechanism ("PPAM") for Liberty Utilities (Rio Rico Water & Sewer) Corp. The PPAM allows Liberty Rio Rico to pass through to its customers the increase or decrease in purchased power costs that result from a rate change for any Commission-regulated electric service provider supplying retail electric service to the Company.

II. PPAM RELATED FILINGS.

A. Within 60 days of the effective date of a Commission Decision authorizing a rate change in the approved tariffs for any Commission-regulated electric service provider supplying retail electric service to the Company, the Company shall file with Docket Control an analysis of the actual impact on the energy portion of the Company's electric service costs.

B. The Company will provide the Commission with spreadsheets detailing exactly how the Company's purchased power expenses were calculated in the time period prior to a change in the rate that the Company must pay for purchased power. These calculations will include basic service charges and rate and volume figures. That is, the Company will break down its total purchased power bill into the amount due to fixed fees, volume of electricity used, and the rates paid per unit of electricity. For the period following the rate change, the Company will provide the same information, then compare the two periods, isolating any change in purchased power cost that is due exclusively to a rate change. The specific intent is to show exactly how much of any increase or decrease is due to changes in rates beyond the Company's control and how much is due to a change in the amount of power that the Company consumes. The Company will only recover increases or refund decreases that are due to changes in rates.

C. All revised schedules filed with the Commission pursuant to the provisions of this PPAM will be accompanied by documentation prepared by the Company in a format approved by Utilities Division Staff of the Commission and will contain sufficient detail to enable the Commission to verify accuracy of the Company's calculations.

D. The surcharges will not become effective until approved by the Commission.

E. The Company will file annually with the Commission a report detailing the Company's purchased power costs and any conservation or power-shifting measures employed by the Company.

F. The Company shall provide notice (in a form acceptable to Staff) of the rate increases to customers with the bill where the rate increase first appears.

Applies to all service areas

PART TEN

PLAN OF ADMINISTRATION FOR

PURCHASED POWER ADJUSTMENT MECHANISM

III. APPLICATION TO WATER CUSTOMERS.

A. The increase or decrease in purchased power costs that are due to changes in rates at the Company's water facilities will be allocated on a per capita basis.

B. See the following example:

Test Year	
Purchased Power Rate	**$0.0800**
Kilowatt Hours Used	1,250,000
Purchased Power Expense	$100,000

Current Year	
Purchased Power Rate	**$0.1000**
Kilowatt Hours Used	1,250,000
Purchased Power Expense	$125,000

Pass Through Calculation	
Current Year Purchased Power Expense	$125,000
Test Year Purchased Power Expense	$100,000
Increase in Purchased Power Expense Due to Rate Increase	$25,000

PPAM Charge on Sample Customer Bill	
Increase in Purchased Power Expense Due to Rate Increase	$25,000
Number of Water Customers	20,000
PPAM Charge on Sample Customer Bill	$1.25

Applies to all service areas

PART ELEVEN

PLAN OF ADMINISTRATION FOR

PROPERTY TAX ADJUSTMENT MECHANISM

I. GENERAL DESCRIPTION.

This document is the Plan of Administration ("POA") for the Property Tax Adjustment Mechanism ("PTAM") for Liberty Utilities (Rio Rico Water & Sewer) Corp. The PTAM allows Liberty Rio Rico to pass through to its customers the increase or decrease in property taxes that results from a change in the applicable assessment ratio and/or property tax rates.

II. PTAM RELATED FILINGS.

A. Within 60 days of the effective date of a change in the assessment ratio and/or property tax rates applicable to the Company, the Company shall file with Docket Control an analysis of the actual impact on the Company's property tax expenses.

B. The Company will provide the Commission with spreadsheets detailing exactly how the Company's property tax expenses were calculated in the time period prior to a change in the assessment ratio and/or property tax rate that affects the Company's property tax expenses. These calculations will include the assessment ratio, the property tax rates, and the value of the property that was taxed. For the period following the change(s), the Company will provide the same information, then compare the two periods, isolating any change in property tax expense that is due exclusively to changes in the assessment ratio and/or property tax rates. The specific intent is to show exactly how much of any increase or decrease in property tax expense is due to changes in the assessment ratio and tax rates beyond the Company's control and how much is due to changes in the value of the property the Company owns. The Company will only recover increases or refund decreases that are due to changes in the assessment ratio and tax rates.

C. All revised schedules filed with the Commission pursuant to the provisions of this PTAM will be accompanied by documentation prepared by the Company in a format approved by Utilities Division Staff of the Commission and will contain sufficient detail to enable the Commission to verify accuracy of the Company's calculations.

D. The surcharges will not become effective until approved by the Commission.

Applies to all service areas

PART ELEVEN

PLAN OF ADMINISTRATION FOR
PROPERTY TAX ADJUSTMENT MECHANISM

G. The Company will file annually with the Commission a report detailing the Company's property tax expenses.

H. The Company shall provide notice (in a form acceptable to Staff) of the rate increases to customers with the bill where the rate increase first appears.

III. APPLICATION TO WATER CUSTOMERS.

C. The increase or decrease in property tax expenses that are due to changes in the assessment ratio and/or property tax rates at the Company's WATER facilities will be allocated on a per capita basis.

D. See the examples on the next page:

Applies to all service areas

PART ELEVEN

PLAN OF ADMINISTRATION FOR
PROPERTY TAX ADJUSTMENT MECHANISM

Change in Assessment Ratio Example

Test Year			***Current Year***	
Assessment Ratio	**20.00%**	→	**Assessment Ratio**	**21.00%**
Property Full Cash Value	$10,000,000		Property Full Cash Value	$10,000,000
Assessed Valuation	$2,000,000		Assessed Valuation	$2,100,000

Change in Assessed Valuation	
Current Year Assessed Valuation	$2,100,000
Test Year Assessed Valuation	$2,000,000
Increase in Assessed Valuation Due to Increase in Assessment Ratio	$100,000

Test Year		***Current Year***	
Total Property Tax Rate	10.00%	Total Property Tax Rate	10.00%
Assessed Valuation	$2,000,000	Assessed Valuation	$2,100,000
Property Tax Expense	$200,000	Property Tax Expense	$210,000

PTAM Charge on Sample Customer Bill	
Increase in Property Tax Expense Due to Increase in Assessment Ratio	$10,000
Number of WATER Customers	20,000
PTAM Charge on Sample Customer Bill	$0.50

Change in Total Property Tax Rate Example

Test Year			***Current Year***	
Total Property Tax Rate	**10.00%**	→	**Total Property Tax Rate**	**11.00%**
Assessed Valuation	$2,000,000		Assessed Valuation	$2,000,000
Property Tax Expense	$200,000		Property Tax Expense	$220,000

Pass Through Calculation	
Current Year Property Tax Expense	$220,000
Test Year Property Tax Expense	$200,000
Increase in Property Tax Expense Due to Rate Increase	$20,000

PTAM Charge on Sample Customer Bill	
Increase in Property Tax Expense Due to Rate Increase	$20,000
Number of WATER Customers	20,000
PTAM Charge on Sample Customer Bill	$1.00

Applies to all service areas

PART TWELVE

PLAN OF ADMINISTRATION FOR

WATER TREATMENT RATE ADJUSTOR MECHANISM

I. GENERAL DESCRIPTION.

This document is the Plan of Administration ("POA") for Liberty Utilities (Rio Rico Water & Sewer) Corp. ("Liberty" or "Company") Water Treatment Rate Adjustor Mechanism ("WTRAM"). This Adjustor Mechanism is designed to recover the incremental revenue requirement associated with the treatment of federally regulated contaminants. The Water Treatment Program is designed to facilitate certain critical infrastructure investments that are needed to achieve compliance with statutory requirements related to maximum contaminant levels (MCL) of regulated contaminants in Liberty water and wastewater systems. This Adjustor Mechanism aids the timely recovery of the revenue requirement associated with Capital Expenditures plus the incremental operating and maintenance costs related to such Capital Expenditures for infrastructure that: (i) are approved by the Arizona Corporation Commission (ACC or Commission); (ii) are completed and placed into service; (iii) are not yet included in rate base; and (iv) are necessary to achieve compliance with federal regulation.

II. WTRAM FILING TIMELINE.

A. Liberty shall file its yearly WTRAM Surcharge Request no later than March 31 each calendar year.

B. The March filing shall include all associated projects placed into service during the twelve-month period ended December 31 (inclusive) of the previous calendar year, and in compliance with the above listed criteria.

C. Staff shall file its Report and Proposed Order on the WTRAM Surcharge Request (filed by Liberty) with the Commission no later than May 31st in the same calendar year. Please refer to the table below.

D. Upon Staff's approval, Liberty shall implement the surcharge on July 1 of the same calendar year of the filing.

See Schedule Filing Timeline on the next page:

Applies to all service areas

PART TWELVE

PLAN OF ADMINISTRATION FOR

WATER TREATMENT ADJUSTOR MECHANISM

Due Date	Filing / Documents	Purpose
03.31.2025	WTRAM Surcharge Calculation. Completed Contaminant Remission Project table for 2024 with supporting schedules, workpapers	WTRAM Surcharge Request: 2024 Completed Projects
05.31.2025	Staff Report and Proposed Order to be docketed with supporting schedules (Annual WTRAM Surcharge Filing)	WTRAM Surcharge for 2024 completed projects.
07.01.2025	WTRAM surcharge added to customer bills	Recovery of revenue requirement for WTRAM plant additions in 2024

III. Schedule of Completed Federally Regulated Contaminant Treatment Plant Projects, Incremental O&M Costs and Surcharge Request.

The WTRAM Surcharge shall be implemented when the EPA has established acceptable limits (MCLs) on regulated contaminants. The Schedule of Completed Projects will contain the following:

A. Completed Project Information Projects).

1. Location and description of plant asset placed in service.
2. In service date
3. A summary of compliance issues each project will mitigate.

B. Cost Recovery (WTRAM Surcharge Request). The WTRAM Surcharge Request shall include Liberty Utilities' request to set / reset the WTRAM Surcharge to recover the revenue requirement associated with the Capital Expenditures used for infrastructure to achieve statutorily mandated compliance with MCLs of federally regulated contaminants. The request shall also include related incremental O&M costs. The WTRAM Surcharge Request shall include the following information, as applicable, regarding the costs Liberty proposes to recover through the WTRAM Surcharge:

1. Evidence in support of the recorded costs for each project undertaken during the preceding calendar year. This information shall include the following, as applicable:
   i. The actual cost of each project including separately identifying material costs, contractor costs, internal labor costs, and other material costs of the projects, including, without limitation, permitting, studies or other governmental mandates necessary to remove contaminants
   ii. In-service date
2. Retirement date, dollar amount of plant retired, and cost of removal.
3. A schedule of related incremental O&M costs.

Applies to all service areas

PART TWELVE

PLAN OF ADMINISTRATION FOR

WATER TREATMENT ADJUSTOR MECHANISM

C. Calculation of the WTRAM Surcharge. The WTRAM Surcharge shall be calculated in accordance with the Exhibits to this POA. The Commission-approved Rate of Return shall be used for the purpose of this calculation.

D. Staff will file a Staff Report and Proposed Order regarding the WTRAM Surcharge Request no later than May 31st of each year.

E. Reconciliation and True-up Adjustment:

1. The True-up Adjustment shall be calculated in accordance with the exhibits to the POA.
2. For each 12-month period that a WTRAM Surcharge is in effect, the Company shall reconcile the amounts collected by the WTRAM Surcharge with the WTRAM authorized revenue, for that 12-month period. The difference between WTRAM authorized revenue and the amount collected through the WTRAM Surcharge is the True-Up Adjustment, and this amount shall be incorporated into the next WTRAM Surcharge.

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BEFORE THE ARIZONA CORPORATION COMMISSION

COMMISSIONERS
JIM O'CONNOR, Chairman
LEA MÁRQUEZ PETERSON
ANNA TOVAR
NICK MYERS
KEVIN THOMPSON

IN THE MATTER OF THE APPLICATION OF LIBERTY UTILITIES (RIO RICO WATER AND SEWER) CORP., AN ARIZONA CORPORATION, FOR A DETERMINATION 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: WS-02676A-23-

DIRECT TESTIMONY

OF

MANASA RAO

December 28, 2023

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I. <u>INTRODUCTION AND PURPOSE OF TESTIMONY</u>.

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Manasa Rao. My business address is 9750 Washburn Road, Downey, CA, 90241.

Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?

A. I am employed by Liberty Utilities Service Corp. ("LUSC") as the Senior ("Sr.") Director Rates & Regulatory Affairs (West Region). LUSC is a direct subsidiary of Liberty Utilities Co. ("LUCo") and is a subsidiary of Liberty Utilities (Canada) Corp. ("Liberty Canada" or "LUCC"), which is a wholly owned indirect subsidiary of Algonquin Power & Utilities Corp. ("APUC"). As the Sr. Director of Rates & Regulatory Affairs for the West Region, I am responsible for the development and execution of the regulatory strategy, including rate cases and other regulatory matters for Liberty's regulated operations in Arizona, California and Texas, and I am the Project Manager for the rate cases of the Applicants.

Q. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS PROCEEDING?

A. I am testifying on behalf of Liberty Utilities (Cordes Lakes Water) Corp. ("Liberty Cordes Lakes"), Liberty Utilities (Bella Vista Water) Corp. ("Liberty Bella Vista"), Liberty Utilities (Rio Rico Water and Sewer) Corp. ("Liberty Rio Rico"), and Liberty Utilities (Beardsley Water) Corp. ("Liberty Beardsley"), collectively referred to sometimes herein as "Applicants"). I also am testifying on behalf of the Liberty Utilities (Rio Rico Water & Sewer) Corp. as a consolidated entity in accordance with the Applicants' proposal to consolidate Liberty Bella Vista, Liberty Beardsley and Liberty Cordes Lakes into Liberty Rio Rico.

Q. PLEASE DESCRIBE YOUR EDUCATIONAL AND PROFESSIONAL BACKGROUND.

A. Prior to my present role as the Sr. Director of Rates & Regulatory Affairs for the West Region, I was the Director of Financial Planning & Analysis, West region for two years. Prior to that, I was employed by Liberty Utilities (Canada) Corp. for over seven years in various Finance related positions, including Manager, External Reporting and Senior

Manager, Financial Planning & Analysis. I received my Bachelor's degree in Business Administration from Truman State University, MO in 2004 and also hold a Chartered Professional Accountant (CPA, CMA) designation from Canada.

Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THIS COMMISSION OR ANY OTHER REGULATORY AGENCY?

A. While I have not previously testified before the Arizona Corporation Commission ("Commission"), I have previously provided written and oral testimony before the California Public Utility Commission in general rate case and cost of capital proceedings.

II. A BRIEF OVERVIEW OF APPLICANTS' RATE FILINGS.

Q. WHY ARE THE APPLICANTS CURRENTLY FILING RATE CASES?

A. The Commission has ordered both Liberty Cordes Lakes and Liberty Beardsley to file rate cases on or before December 31, 2023.[1] Given those Commission orders, Liberty planned to file rate cases for Liberty Bella Vista and Liberty Rio Rico along with the Commission ordered rate cases for Liberty Cordes Lakes and Liberty Beardsley using the same test year ending April 30, 2023. Further, since the last rate cases for Liberty Beardsley, Liberty Bella Vista, Liberty Cordes Lakes and Liberty Rio Rico, operating expenses have increased and each utility has made significant capital improvements to provide reliable service to customers. As a result, each utility is filing these rate cases to request rate relief. As part of these rate filings, Liberty also proposes to merge and consolidate Liberty Bella Vista, Liberty Beardsley, and Liberty Cordes Lakes into Liberty Rio Rico, including the transfer of all useful and necessary assets of Liberty Bella Vista, Liberty Beardsley, and Liberty Cordes Lakes, including their certificates of convenience and necessity, to Liberty Rio Rico as requested in the Companies' applications filed in these dockets and approval by the Commission of one tariff of rates and charges for all customers of Bella Vista, Rio Rico, Beardsley and Cordes Lakes under Liberty Rio Rico as the consolidated entity (from now

[1] In the Matter of the Application of Beardsley Water Company, Inc. for approval of a Rate Increase, Decision No. 790246 (Docket No. W-02074A-14-0317) July 14, 2023 and In the Matter of the Application of Cordes Lakes Water Company for Approval of an Emergency Rate Increase, Decision No.79009 (Docket No. W-02060A-17-228) June 28, 2023.

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on referring to the consolidated entity as" Liberty Rio Rico (Consolidated)." The goal is to have one utility which we refer to throughout the rate filing and direct testimony as "Liberty Rio Rico (Consolidated)

Q. WHAT TOPICS ARE YOU COVERING IN YOUR DIRECT TESTIMONY?

A. The purpose of my direct testimony is to provide an overview of the Applicants' separate and consolidated requests for new rates based on findings of fair value rate base and recommended changes to each Company's tariff of rates and charges, along with testimony on the consolidated tariff of rates and charges. Liberty is requesting the consolidation of the Applicants as explained in Matthew Garlick's and Paul Walker's direct testimonies in this rate case. In my testimony, I address the Applicant's revenue requirement and tariffs on a stand-alone basis as well as on a consolidated basis should the consolidation be approved as requested. I will also be testifying on rate case expenses; a Water Treatment Rate Adjustment Mechanism (WTRAM)for the Applicants; proposed Post Test Year Plant (PTYP) adjustments, proposed adjustments to test year expenses; and rate case expenses.

Q. PLEASE INTRODUCE THE OTHER WITNESSES FOR THE APPLICANTS AND PROVIDE A BRIEF SUMMARY OF THEIR TESTIMONIES.

A. The following witnesses are submitting testimony in the rate cases filed for the Applicants:

- **Matthew Garlick**, Vice President, Operations Special Projects for Liberty's regulated utilities in Arizona and Texas, provides testimony supporting the recovery of acquisition premiums for Liberty Cordes Lakes and Liberty Beardsley. His testimony will also support Liberty's consolidation request and provide technical support for our Water Treatment Rate Adjustment Mechanism ("WTRAM") proposal.
- **Joshua Reiff**, Manager Operations, provides direct testimony regarding Liberty Cordes Lakes' operations and capital investments since the last rate case.
- **Adolfo Garcia**, Manager Operations, provides direct testimony regarding Liberty Bella Vista's operations and capital investments since the last rate case.
- **Terry Gilbertson**, Senior Manager Operations, provides direct testimony regarding Liberty Beardsley's operations and capital investments since the last rate case

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- **Martin Garlant**, Senior Manager Operations, provides direct testimony regarding Liberty Rio Rico's operations and capital investments since the last rate case
- **Paul Walker**, Regulatory Consultant, provides direct testimony on the proposed consolidation of the Applicants, and the acquisition premiums for Liberty Cordes Lakes and Liberty Beardsley Water.
- **Lauren Preston,** Vice President, Customer Care, provides direct testimony regarding the Customer First capital investment for the Applicants and the Applicants' request for Customer Assistance Tariff ("CAT").
- **Jill Schwartz,** Senior Director of Regulatory Policy and Strategy, provides direct testimony regarding the corporate structure, shared services costs, cost allocation and Cost Allocation Manual ("CAM") and Indirect Overhead ("INDOH").
- **Thomas Bourassa**, Regulatory and Accounting Consultant, will provide testimony on all the components of the revenue requirement and rates, except rate case expense. His testimony will address rate base, income statement (revenue and operating expenses), cost of capital, required increase in revenue, and rate design and proposed rates and charges for service.

All of the revenue requirement components and rates I discuss in this direct testimony for Liberty Cordes Lakes, Liberty Bella Vista, Liberty Rio Rico, Liberty Beardsley and Liberty Rio Rico (Consolidated) are based on schedules prepared by these witnesses.

Q. WOULD YOU PLEASE DESCRIBE THE APPLICANTS' INDIVIDUAL, STAND-ALONE REQUESTS FOR NEW RATES?

A. As reflected on the respective Schedule A-1 for Liberty Cordes Lakes, Liberty Bella Vista, Liberty Rio Rico and Liberty Beardsley, the Applicants' stand-alone requests for increase in annual revenues as follows:

- Liberty Cordes Lakes is seeking an increase in annual revenues of approximately $1,367,617 or 210.47 percent based on a fair value rate base of $7,514,781 and a required operating income of $606,849 premised on 8.08 percent rate of return on rate base.

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- Liberty Bella Vista is seeking an increase in annual revenues of approximately $1,748,942, or 29.71 percent based on fair value rate base of $15,750,144 and a required operating income of $1,409,480 premised on 8.95 percent rate of return on rate base.
- Liberty Rio Rico Water is seeking an increase in annual revenues of approximately $1,705,763 or 40.72 percent based on fair value rate base of $19,028,481 and a required operating income of $1,702,859 premised on 8.95 percent rate of return on rate base.
- Liberty Rio Rico Sewer is seeking an increase in annual revenues of approximately $503,592 or 27.19 percent based on fair value rate base of $8,944,112 and a required operating income of $800,409 premised on 8.95 percent rate of return on rate base.
- Liberty Beardsley Water is seeking an increase in annual revenues of approximately $691,290 or 34.79 percent based on fair value rate base of $6,530,036 and a required operating income of $584,373 premised on 8.95 percent rate of return on rate base.

As discussed in more detail by Mr. Bourassa in his testimony, each of the Applicant's schedules support the fair value rate base and operating income noted above. For each of the Applicants, the overall rate of return is based upon a capital structure consisting of 54 percent equity and 46 percent debt, with a return on equity of 10.95 percent.

Q. HAVE THE APPLICANTS CALCULATED THE AVERAGE BILL IMPACTS ON RESIDENTIAL CUSTOMERS UNDER THE PROPOSED NEW STAND-ALONE RATES FOR EACH COMPANY?

A. Yes, based on the requested revenue increase; the stand-alone bill impacts for each Applicant presented in the "H" Schedules sponsored by Mr. Bourassa are summarized below using the meter size with largest residential customers for each applicant represented.

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Table 1

Stand-Alone Monthly Bill Impacts on Largest Customer Class (Residential)

Utility*	Meter Size	Avg Use (gallons)	Present Bill	Proposed Bill	Change ($)
RR	5/8 x ¾	6,070	$ 37.03	$ 50.80	$ 13.78
BV	5/8 x ¾	5,274	$ 27.87	$ 36.24	$ 8.37
CL	¾	3,420	$ 30.06	$100.70	$ 70.63
BW	¾	5,256	$ 52.10	$ 69.18	$ 17.08
RR-S	5/8 x ¾	-	$ 52.68	$ 66.37	$ 13.70

**RR = Liberty Rio Rico Water*
BV = Liberty Bella Vista
CL = Liberty Cordes Lakes
BW = Liberty Beardsley
RR- S = Liberty Rio Rico Sewer

Q. WHAT IS THE PROPOSED REVENUE INCREASE FOR LIBERTY RIO RICO (CONSOLIDATED)?

A. On a combined basis, Liberty Rio Rico (Consolidated) is seeking a revenue increase of approximately $5,577,633 or 43.87 percent for Water and $502,321 or 27.12 percent for Wastewater. The Liberty Rio Rico (Consolidated) schedules for water support a combined fair value rate base of $48,845,400 and a combined required net operating income of $4,364,434 based upon a 8.94 percent overall rate of return. The Liberty Rio Rico (Consolidated) schedules for wastewater support a fair value rate base of $8,944,121, and a required net operating income of $799,175 based upon a 8.94% overall rate of return.

Q. HOW HAS THE PROPOSED CONSOLIDATION OF THE APPLICANTS BEEN PRESENTED FOR RATEMAKING PURPOSES?

A. We have prepared an additional set of the primary ratemaking schedules included with the application which I will be sponsoring. This additional set contains A, B, C, D, E, F and H schedules for Liberty Rio Rico (Consolidated). This approach presents the Applicants' rate bases, revenues, expenses, costs of capital and rates on a stand-alone basis and on a consolidated basis. This presentation allows for a direct comparison of the rates and rate impacts of the proposed consolidation. In addition, Liberty Bella Vista, Liberty Beardsley, and Liberty Cordes Lakes Liberty Cordes Lakes will be filing a separate application

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pursuant to A.R.S. § 40-285 for Commission approval to transfer each Company's used and useful assets and their CC&Ns to Liberty Rio Rico. Following sufficiency, Applicants will file motions seeking to consolidate the four rate applications and the application for approval to transfer into a consolidated docket. Applicants will also be filing financing applications during the sufficiency review period and we will also seek to consolidate those applications into the same single consolidated docket. In summary, we intend to have all the separate filings regarding Liberty Cordes Lakes, Liberty Beardsley, Liberty Rio Rico and Liberty Bella Vista be heard and decided together in on consolidated docket.

Q. THANK YOU. HAVE THE APPLICANTS ALSO PREPARED A CONSOLIDATED TARIFF?

A. Yes. In total, five sets of tariffs have been filed: 1) a Liberty Cordes stand-alone tariff, 2) a Liberty Beardsley stand-alone tariff, 3) a Liberty Bella Vista stand-alone tariff, 4) a Liberty Rio Rico water stand-alone tariff, 5) a Liberty Rio Rico wastewater stand-alone tariff and 6) a Liberty Rio Rico (Consolidated) water and wastewater tariff. On a combined basis, the Liberty water and wastewater tariffs have been standardized and reflect the same updates made in the stand-alone tariffs. Only Liberty Rio Rico has a wastewater tariff in this application, which remains the same on a stand-alone and consolidated basis. The Liberty Rio Rico (Consolidated) tariff also includes a Customer Assistance Tariff ("CAT"), a Hook-Up Fee ("HUF") Tariff, a WTRAM Tariff, and Emergency Water Augmentation Mechanism (EWAM) Tariff.

Q. ARE THERE ANY DIFFERENCES IN THE CONSOLIDATED TARIFF RELATIVE TO THE STAND-ALONE TARIFFS?

A. Yes. There are a few differences in the Liberty Rio Rico (Consolidated) tariff from the stand-alone tariffs for Applicants. These include:

- CAT Customer Limits - For all three programs (Low Income, Deployed Services Member, and Disabled Military Veteran) included in the CAT, the customer limits proposed for Liberty Rio Rico (Consolidated) is 5,645 water customers and 725 wastewater customers, which is the sum total of the stand-alone CAT customer limits:

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645 water customers proposed for Liberty Beardsley Water, 2,400 water customers proposed for Liberty Bella Vista, 200 water customers proposed for Liberty Cordes Lakes, and 2,400 water customers and 725 wastewater customers proposed for Liberty Rio Rico. Details regarding the CAT is addressed in the direct testimony of Lauren Preston.

- HUF tariff – The HUF tariff is requested to be maintained, as currently authorized, in the stand-alone Liberty Bella Vista Tariff. Consistent with the stand-alone Liberty Bella Vista tariff, HUF is also included in the Liberty Rio Rico (Consolidated) tariff.
- Meter sizes and commodity consumption brackets: Liberty Rio Rico (Consolidated) tariff retains all meter size classifications from the four stand-alone tariffs. Simply put, Liberty Rio Rico (Consolidated) tariff will have more meter sizes as opposed to stand alone tariffs
- Other charges: These include charges for services such as establishing service, reconnection, and meter tests. Service charges proposed have been standardized across the stand-alone tariffs for the individual Applicants and the Liberty Rio Rico (consolidated) tariff.

Q. HAVE THE APPLICANTS CALCULATED THE AVERAGE BILL IMPACTS ON RESIDENTIAL CUSTOMERS BASED ON THE PROPOSED CONSOLIDATED RATES?

A. Yes. On a combined basis, under Liberty Rio Rico (Consolidated), the impact on a typical residential customer for each Applicant is summarized in the table below.

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Table 2

Consolidated Bill Impacts on Largest Residential Customer Class

Utility*	Meter Size	Avg. Use (gallons)	Present Bill	Proposed Bill	Change ($)
RR	5/8 x 3/4	6,070	$ 37.03	$ 47.66	$ 10.63
BV	5/8 x 3/4	5,274	$ 27.87	$ 43.44	$ 15.57
CL	3/4	3,420	$ 30.06	$ 47.02	$ 16.95
BW	3/4	5,256	$ 52.10	$ 55.48	$ 3.38
RR-S	5/8 x 3/4	-	$ 52.68	$ 66.37	$ 13.70

**RR = Liberty Rio Rico Water*
BV = Liberty Bella Vista
CL = Liberty Cordes Lakes
BW = Liberty Beardsley
RR- S = Liberty Rio Rico Sewer

Q. DO THE NUMBERS YOU HAVE PRESENTED ABOVE INCLUDE RATE CASE EXPENSE FOR THE APPLICANTS IN THIS CASE?

A. No, those numbers do not include rate case expense because the Applicants are requesting rate case expense surcharges. For Liberty Cordes Lakes, Liberty Beardsley, Liberty Bella Vista and Liberty Rio Rico, the monthly rate case expense surcharge to be collected from customers over three years is estimated at $1.13, $0.92, $0.82 and $0.83, respectively. However, if consolidation is approved, the monthly rate case expense surcharge for Liberty Rio Rico (Consolidated) would be an estimated $0.86 per month for three years. I will discuss the estimated rate case expense and proposed surcharges in more detail in a later subsection of this direct testimony.[2]

III. RATE CASE EXPENSE.

Q. YOU MENTIONED IN YOUR OVERVIEW SECTION THAT APPLICANTS SEEK TO RECOVER RATE CASE EXPENSES THROUGH A SURCHARGE.

A. Yes, that is correct. Liberty understands that rate case expense surcharges are becoming more frequent in Arizona as a means of ensuring that utilities recover their authorized rate case expense. As long as utilities are allowed an actual chance to recover the full amount of

[2] *See infra* Section III.

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authorized rate case expense, this process should ultimately be fair to the Applicants and customers.

Q. DID YOU START WITH A TOTAL ESTIMATED RATE CASE EXPENSE?

A. Yes. After consultation and consideration of other recent Liberty Utilities' rate cases in Arizona, it was estimated that Applicants would likely incur an estimated actual rate case expense of no less than $750,000. Based on that current estimated level of rate case expense, we have included $750,000 in our rate case expense surcharge calculations.

Q. WHY DID YOU CHARACTERIZE THIS AMOUNT AS THE "CURRENT ESTIMATED LEVEL," MS. RAO?

A. Because at this stage of the proceeding, we can only estimate rate case expense. The number of parties, the scope of discovery, whether there are multiple procedural matters, the number of issues in dispute, the number of hearing days and need for closing briefs are all factors we must consider and can only project potential costs for at this stage.

Q. DOES THAT MEAN THE TOTAL AUTHORIZED RATE CASE EXPENSE REQUESTED MAY BE ADJUSTED LATER IN THE PROCEEDINGS?

A. Yes, the rate case expense may be adjusted up or down, as necessary, to more closely approximate the actual amount of rate case expense incurred by the Applicants to obtain a determination of fair value rate base and the setting of new rates.

Q. BASED ON THE CURRENT ESTIMATED LEVEL OF RATE CASE EXPENSE, WHAT ARE THE ESTIMATED RATE CASE EXPENSE SURCHARGES?

A. If the Commission approves the proposed consolidation, Liberty Rio Rico (Consolidated) would implement a monthly rate case expense surcharge estimated at $0.86 for three years. On a stand-alone basis, we have calculated a monthly surcharge of $1.13, $0.82, $0.83, $0.92, and $0.81 for Liberty Cordes Lakes, Liberty Bella Vista, Liberty Rio Rico Water, Liberty Beardsley, and Liberty Rio Rico Sewer respectively. Each of these monthly surcharges are to be collected from customers for a period of three years. These stand-alone surcharges were based on an allocation of the rate case expense as follows: 8.10 percent to

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Liberty Cordes Lakes, 11.52 percent to Liberty Beardsley, 41.50 percent to Liberty Bella Vista, 29.67 percent to Liberty Rio Rico Water, and 9.21% to Liberty Rio Rico Sewer.

Q. WHY ARE YOU RECOMMENDING A THREE-YEAR RECOVERY PERIOD?

A. It is reasonably expected that the next rate case(s) for the Applicants and/or Liberty Rio Rico (Consolidated) will be filed within three years of the completion of these rate cases.

IV. <u>POST TEST YEAR PLANT</u>

Q. ARE YOU PROPOSING THAT ANY POST TEST YEAR PLANT BE INCLUDED IN RATE BASES FOR EACH APPLICANT AND/OR THE RATE BASE OF THE CONSOLIDATED COMPANY?

A. Yes. The Post Test Year Plant ("PTYP") adjustments to rate base for each Applicant and Liberty Rio Rico (Consolidated) rate base are summarized below.

- Liberty Cordes Lakes - $1,585,575
- Liberty Beardsley - $1,012,433
- Liberty Bella Vista - $2,316,024
- Liberty Rio Rico Water - $2,636,590
- Liberty Rio Rico Sewer - $982,711
- Liberty Rio Rico Consolidated - $8,533,333

PTYP adjustments in rate base include, but are not limited to, main and service line replacements, meter replacements, automated meter reading devices and cyber security investment. PTYP additions for each Applicant are discussed in the respective testimonies of Joshua Reiff (Liberty Cordes Lakes), Martin Garlant (Liberty Rio Rico), Terry Gilbertson (Liberty Beardsley) and Adolfo Garcia (Liberty Bella Vista).

In addition, the Company proposes to include one half year of the annual depreciation expense calculated for the PTYP using half-year convention for the Applicants on a stand-alone and Consolidated basis.

Q. PLEASE SUMMARIZE YOUR PREPARED DIRECT TESTIMONY ON POST TEST YEAR PLANT ("PTYP").

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A. My direct testimony addresses the computation of the Company's PTYP adjustment to determine the appropriate level of cost of service and supports the Company's proposed PTYP adjustment from a rate making perspective.

Q. PLEASE DESCRIBE AND EXPLAIN THE COMPANY'S PROPOSED PTYP ADJUSTMENT?

A. The Company is proposing a PTYP adjustment (Adjustment 1-B on Schedule B-2 as discussed in Mr. Bourassa's direct testimony) to the recorded rate base amounts on April 30, 2023. The PTYP adjustment includes non-revenue producing projects that are expected to be closed through April 30, 2024 that are used and useful and will be serving customers during the rate effective period. The Company's twelve-month PTYP adjustment for non-revenue producing plant is consistent with the Commission-approved practice in prior General Rate Cases ("GRC") for other Arizona utilities [3]. Non-revenue producing plant represents plant that is constructed to continue to provide service or enhance reliability and safety for existing customers.[4] The Company will not realize any incremental operating revenues from the construction and addition of this plant at the time it is placed into service, in other words, these capital additions are non-revenue producing. All of these post test year plant improvements are used and useful or will be before a hearing in this case in the service to our existing customers of Applicants.

Q. WHAT IS THE PURPOSE OF THE COMPANY'S PTYP ADJUSTMENT?

A. The purpose of the PTYP adjustment is to more accurately reflect the level of costs the Applicants will incur to serve their end of test year customer base during the rate effective period. It is important to note that while the Applicants' PTYP adjustment reduces regulatory lag, it does not eliminate regulatory lag. By the time rates from this proceeding go into effect, the PTYP investments will range from several months to over one year old. Examples of PTYP in this adjustment include but are not limited to main and service line

[3] Decision No. 76644 (Docket No. SW20445A-20-0214 et.al); Decision No. 78845 (Docket No. G-01551A-21-0368)

[4] In contrast, revenue-producing plant is constructed to serve new customers and is not included in the PTYP adjustment.

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replacements, meter replacements, automated meter reading devices and cyber security investment.

Q. CAN YOU EXPLAIN WHY RECOGNITION OF PTYP ADJUSTMENT IS BENEFICIAL?

A. Regulatory tools, like PTYP adjustments, serve to keep utilities financially healthy by mitigating regulatory lag, while balancing cost impacts on customers. Regulatory lag is the difference in time between when a utility spends money and when it recovers those dollars from customers. PTYP represent plant additions that are expected to be in service and used in providing safe and reliable services to customers. The use of PTYP adjustments helps avoid the time, cost and resources (on the part of both utilities and the Commission) associated with frequent rate case proceedings needed to adjust rates, mitigates rate shock, promotes gradualism in rates, and helps limit the long-run average capital costs embedded in rates. As a result, it promotes the public interest by ensuring just and reasonable rates, and by allowing utilities to timely recover the costs of providing safe and reliable services to customers.

Q. CAN YOU EXPLAIN HOW PTYP ADJUSTMENTS MITIGATE REGULATORY LAG?

A. The timeframe to prepare and adjudicate a general rate case in Arizona and implement new rates can be as long as two years. PTYP adjustments help mitigate regulatory lag by decreasing the amount of time between when investments are made and when the utility can recover the investments in rates. The use of PTYP adjustments provides a better matching of rates with the investment costs utilized to provide service at the time those rates will go into effect. This benefits customers as changes in capital investment costs are included in rates sooner, allowing customers to receive better pricing signals and lessening differences between current customers and future customers, as rates more accurately reflect a utility's true cost of providing service.

Q. WHAT IS THE CURRENT COMMISSION POLICY OR PRACTICE ON PTYP IN RATE CASE PROCEEDINGS?

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A. There is no written policy issued by the Commission regarding the inclusion of PTYP or specifying the associated time periods for eligible PTYP. The Commission currently has a generic investigation docket (Docket No. AU00000A-19-0080) to evaluate Commission policy on PTYP ("PTYP Docket"). According to the Commission Utilities Division's ("Staff") filed Memorandum[5] in the PTYP Docket, Staff believes that current practice of allowing PTYP to be included in rate base came from prior Commission decisions and the Commission has approved the inclusion of PTYP for periods ranging from 2 to 18 months. Based on Staff's data points provided in the memorandum, out of 22 rate case proceedings since 2014, 6 or more months of PTYP was allowed in 19 cases and 12 months of PTYP was allowed in 11 cases.[6] The Company's twelve-month PTYP adjustment is consistent with these data points.

Q. WHAT IS THE AUTHORIZED TIME PERIOD FOR ELIGIBLE PTYP IN LIBERTY'S MOST RECENT ARIZONA GRC?

A. The Commission authorized inclusion of PTYP of 12 months in Liberty's most recent Arizona GRC for Liberty Utilities (Gold Canyon Sewer) Corp. in Decision No. 78871.[7]

Q. WHAT IS STAFF'S POSITION ON THE PTYP ADJUSTMENT FROM THE PTYP DOCKET?

A. Staff stated in a memorandum[8] filed in the PTYP Docket that, "Staff utilizes prior Commission decisions in formulating its recommendations. At this time, Staff continues to recommend the inclusion of up to 12 months of PTYP beyond the end of the historic test year. Further, Staff recommends a companion adjustment to accumulated depreciation to include one half year of the annual depreciation expense calculated for the PTYP to update the accumulated depreciation to reflect the half-year convention methodology for depreciation."

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[5] Dated October 4, 2019.
[6] October 4, 2019 Staff Memorandum, page 2.
[7] Dated March 16, 2023.
[8] Dated June 4, 2021.

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Q. IS THE COMPANY'S PROPOSED PTYP ADJUSTMENT CONSISTENT WITH STAFF'S STATED POSITIONS?

A. Yes. The table below provides a summary of Staff and the Company's positions on PTYP:

Staff Positions Based on Staff's Memorandum in Docket 19-0080	Applicants' Proposed PTYP Adjustment
Inclusion of up to 12 months of PTYP.	Inclusion of 12-month PTYP expected to be closed through April 30, 2024 that are used and useful.
PTYP inclusion is not being made to generate or support system growth or new customers.	The Company's proposed PTYP includes only non-revenue producing plant that is constructed to improve service or enhance reliability and safety for existing customers.
Inclusion of accumulated depreciation of the proposed PTYP using the half-year convention to the recorded test year end accumulated depreciation.	Included.

V. TEST YEAR INCOME STATEMENT ADJUSTMENTS

Q. PLEASE SUMMARIZE INCOME STATEMENTS ADJUSTMENTS TO TEST YEAR.

A. Schedule C-1, page 1, for the Applicants summarizes the test year actual and adjusted revenues and expenses. Schedule C-1, pages 2.1 and 2.2, shows the individual adjustments to the test year. Mr. Bourassa's testimony provides additional details of the adjustments noted on schedule C-1 for the Applicants.

Adjustment 1 of Schedule C-1 annualizes the depreciation and amortization expense. The depreciation rates used for each component of utility plant are shown on Schedule C-2, page 2.

Adjustment 2 adjusts property taxes based on proposed revenues calculated using the Arizona Department of Revenues ("ADOR") valuation method using 2023 property tax rates. The details of the computation are shown on Schedule C-2, page 3.

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Adjustment 3 reflects an adjustment to remove any rate case expenses. The Company proposes recovery of rate case expense incurred for this case via a separate surcharge.

Adjustment 4 annualizes revenues to the year-end number of customers. The annualization of revenues is based on the year-end number of customers during the test year compared to the actual number of connections during each month of the test year. Adjustment number 4 also increases purchased power expense and chemicals expense based upon the expected additional gallons to be sold from the revenue annualization.

Adjustment 5 is intentionally left blank. *See* Schedule C-2, page 6

Adjustment 6 adjusts revenues to correct estimated revenue accruals booked at the end of the test year.

Adjustment 7 adjusts bad debt expense based upon a normalization of bad debt expense using a 3-year historical average rate. *See* Schedule C-2, page 8.

Adjustment 8 increases expenses to annualize known and measurable operating costs expected from the Customer First software (enterprise resource system) implementation. *See* Schedule C-2, page 9. The Customer First software and implementation is discussed in more detail by Ms. Preston.

Adjustment 9 increases expense for additional operating costs expected from the Cyber Security program implementation.

Adjustment 10 is a proforma adjustment to be reflective of expenses required to support conservation program efforts implemented per state regulatory requirements.

Adjustment 11 corrects any discrepancies in the test year expenses, which reflect either the non-recoverability of an expense, the miscoding of expense, or the duplication of expense.

Adjustment 12 captures labor expense adjustments. The first adjustment annualizes expense based on known and measurable operations wage increases that were implemented in August of 2023. The second is a proforma adjustment of wage increases to be implemented in January of 2024 of 3.5%.

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Adjustment 13 adjusts interest expense to reflect interest synchronization with rate base.

Adjustment 14 reflects income taxes based upon the applicant's adjusted test year revenues and expenses.

VI. WATER TREATMENT RATE ADJUSTMENT MECHANISM

Q. IS LIBERTY PROPOSING A RATE ADJUSTMENT MECHANISM IN THIS PROCEEDING?

A. Yes. Liberty is requesting a Water Treatment Rate Adjustment Mechanism ("WTRAM").

Q. PLEASE EXPLAIN THE APPLICANTS' PROPOSAL REGARDING THE WATER TREATMENT RATE ADJUSTMENT MECHANISM.

A. The Applicants propose that the Commission allow for recovery of costs incurred to remediate federally regulated Per and polyfluoroalkyl substances known as PFAS via a rate adjustment mechanism. The mechanism will allow the Applicants to recover expenditures deployed to fund plant additions and operating and maintaining expenses required to achieve compliance with all federally mandated Maximum Contaminant Levels (MCLs) of PFAS and other similar substances. Matthew Garlick's testimony addresses the details of the current, as well as anticipated regulations for PFAS and other similar substances and its impact on the Applicants.

On an annual basis, Liberty will file schedules that include: (1) plant additions that were placed into service in the prior calendar year and used for achieving compliance with MCLs; (2) the calculation of the surcharge needed to recover capital costs of the plant additions described in part (1) above and incremental operating and maintenance ("O&M") expenses to maintain compliance with MCLs for PFAS and other similar substances; and (3) the True-up calculation. The true-up shall serve to recover under-collected / refund over-collected surcharge fees. The Company will provide Staff with electronic copies of all work papers and supporting documents. A proposal of the WTRAM and its related Plan of Administration Tariff.

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Q. WHY ARE THE APPLICANTS REQUESTING A WATER TREATMENT RATE ADJUSTMENT MECHANISM?

A. The Applicants are requesting a WTRAM to help recover the disproportionate costs expected to be incurred as a result of the anticipated regulations promulgated by the United States Environmental Protection Agency ("EPA") regarding PFAS and other similar substances. The ratemaking mechanism is necessary to reduce the impact of regulatory lag in the recovery of extraordinary expenditures required to fund plant assets and O&M expenses dedicated to achieving compliance with the aforementioned anticipated regulations.

The Commission's acceptance of the WTRAM aligns squarely with public interest. The Mechanism will serve as a valuable tool toward the mitigation of health risks associated with PFAS and will increase stability by reducing volatility in rates. By approving the WTRAM, the Commission will demonstrate crucial regulatory support toward the provision of safe, adequate, and reliable service to ratepayers.

Q. HAS PFAS BEEN FOUND IN THE WELLS OF ANY OF THE APPLICANTS IN THIS PROCEEDING?

A. Yes. Liberty Rio Rico Water conducted testing for PFAS on September 3, 2020 and has detected PFAS at the following three wells: W-52 (PFOS, 38 parts per trillion or "ppt"); W-8 (PFOA, 7.9 ppt and PFOS, 22 ppt); and W-6 (PFOS 37 ppt), which exceed the EPA recommended PFOS and PFOA MCLs that are yet to be promulgated. In addition, based on testing performed by Liberty Bell Vista on April 24, 2023, PFAS presence has been detected in one of its three wells: well W-3 (PFOA 2.25 ppt and PFOS at 2.05 ppt). Liberty Bella Vista will continue to monitor PFAS levels under the anticipated regulations and possibly build treatment facilities to comply with the proposed Safe Drinking Water Act MCLs for PFAS and other similar substances.

Q. HAS THE COMPANY ESTIMATED THE COST TO TREAT PFOA AND PFOS WITHIN LIBERTY RIO RICO WATER?

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A. Yes. Liberty Rio Rico estimates that capital expenditures totaling ~$5.8 million are needed to install filtration equipment that reduces PFOA and PFOS contaminants to levels below the 4.0 ppt MCL which was proposed by the US EPA for both contaminants in March of 2023. Further, Liberty Rio Rico estimates an incremental increase of $375,000 in annual O&M expenses associated with the ongoing treatment of PFAS, primarily for filtration media. These costs are only an estimate and subject to change over time.

Q. HOW DO MANDATORY COMPLIANCE COSTS RELATED TO PFAS IMPACT LIBERTY RIO RICO WATER'S FINANCIAL HEALTH?

A. To begin, the Company will be required to comply with the new federal regulations which specify MCLs for six PFAS.. Additionally, the EPA's draft regulation required water utilities to be compliant within three years of establishing these new MCLs. Once the regulations with the new MCLs are final, Liberty Rio Rico will require an immediate capital outlay of ~$5.8 million over the following three years; additionally, an incremental annual increase of $375,000 in O&M expenses is expected to treat PFAS.

The $5.8 million capital outlay needed to construct facilities to remove PFAS found in Rio Rico water sources equates to a significant increase (over 30%) to requested adjusted rate base of approximately $19 million in this proceeding (please refer to Schedule B-2, page 1). The mandatory capital investment that Rio Rico must make in just 3 years is over 70% of the increase to net rate base which occurred as part of the normal course of operations within Rio Rico over an interval of 8 years ($7.8 million).

Finally, these are only known forecasted costs. As federal regulations change over time, the costs to remove them are likely to increase. If the Applicants are unable to recover these required plant investments between rate cases, the Company's financial performance will suffer significantly.

Q. PLEASE SUMMARIZE THE BENEFITS WHICH THE WATER TREATMENT RATE ADJUSTMENT MECHANISM PROVIDES TO STAKEHOLDERS.

A. The mechanism protects the public health of consumers by providing the Company the financial resources to treat toxic PFAS and other similar substances, consistent with the

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government's regulations, to improve the water quality that the Company provides to consumers. In addition, this mechanism provides for stability in rates and promotes the financial well-being of the Company. In short, all stakeholders will benefit from the use of the WTRAM. The Commission should allow the Applicants to implement usage of the mechanism.

Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

A. Yes.

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BEFORE THE ARIZONA CORPORATION COMMISSION

COMMISSIONERS
JIM O'CONNOR, Chairman
LEA MÁRQUEZ PETERSON
ANNA TOVAR
NICK MYERS
KEVIN THOMPSON

IN THE MATTER OF THE APPLICATION OF LIBERTY UTILITIES (RIO RICO WATER AND SEWER) CORP., AN ARIZONA CORPORATION, FOR A DETERMINATION 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: WS-02676A-23-

DIRECT TESTIMONY

OF

MATTHEW GARLICK

December 28, 2023

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I. INTRODUCTION AND QUALIFICATIONS

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Matthew Garlick. My business address is 14920 W. Camelback Road, Litchfield Park, AZ 85340.

Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?

A. I am employed by Liberty Utilities Service Corp. ("LUSC") as Vice President, Operations – Special Projects for Liberty's regulated utilities in Arizona[1] and Texas, including the applicants Liberty Utilities (Cordes Lakes Water) Corp. ("Liberty Cordes Lakes"), Liberty Utilities (Beardsley Water) Corp. ("Liberty Beardsley"), Liberty Utilities (Bella Vista Water) Corp. ("Liberty Bella Vista"), and Liberty Utilities (Rio Rico Water and Sewer) Corp. ("Liberty Rio Rico") (collectively referred to herein sometimes as Applicants). I will use "Liberty" to refer to all of the many Liberty subsidiaries in this testimony.

Q. WHAT OTHER POSITIONS HAVE YOU HELD WITH LIBERTY UTILITIES?

A. I was hired in January 2000 as a Technical Services Supervisor for the utility, then known as Litchfield Park Service Company[2] ("LPSCO"), and I was with LPSCO when Liberty Utilities acquired it in 2003. In November 2009, I was named Business Manager of Liberty Litchfield Park and was responsible for overseeing the utility operations for approximately 40,000 utility customers. In March 2012, I assumed the role of Director of Operations – Arizona, and was responsible for operations throughout Arizona, as well as Texas, Missouri, and Illinois. From June, 2015 through June, 2021, I was the President of our utilities in Arizona and Texas. In 2021, I changed jobs and became Vice President, Strategic Projects for our utilities in Arizona and Texas.

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[1] Liberty Utilities owns and operates seven regulated utilities in Arizona. Along with Liberty Cordes Lakes, Liberty Utilities owns and operates Liberty Utilities (Gold Canyon Sewer) Corp. ("Liberty Gold Canyon") , Liberty Utilities (Beardsley Water) Corp., Liberty Utilities (Bella Vista Water) Corp. ("Liberty Bella Vista"), Liberty Utilities (Black Mountain Sewer) Corp., Liberty Utilities (Litchfield Park Water & Sewer) Corp. ("Liberty Litchfield Park"), and Liberty Utilities (Rio Rico Water & Sewer) Corp.

[2] Litchfield Park Service Company is now known as Liberty Utilities (Litchfield Park Water & Sewer) Corp. ("Liberty Litchfield Park").

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Q. PLEASE DESCRIBE YOUR EDUCATION AND EMPLOYMENT EXPERIENCE PRIOR TO LIBERTY?

A. I earned a Bachelor of Science degree in Earth Science from Northern Arizona University. Before joining Liberty Litchfield Park, I was a Senior Project Geologist for roughly 15 years with an environmental engineering firm called Environmental Science and Engineering. My role was to direct and support other project scientists in daily work of cleaning up environmental contamination for various clients throughout Arizona.

Q. DO YOU HOLD ANY CERTIFICATIONS?

A. Yes. I hold Operator Certifications (Grade IV – Wastewater Collection, Water Treatment, Wastewater Treatment, and Grade III in Water Distribution) in Arizona. I also hold a backflow specialist certification. Additionally, I belong to several professional organizations such as the American Water Works Association, and I have previously been a board member as well as served as Vice President for the Water Utilities Association of Arizona.

Q. HAVE YOU TESTIFIED BEFORE THIS OR ANY OTHER COMMISSION?

A. Yes, I testified in several Liberty Utilities' rate cases during my tenure as President, including the last Liberty Black Mountain rate case and financing docket,[3] and the Liberty Bella Vista and Liberty Rio Rico rate cases and financing dockets,[4] and the Liberty Gold Canyon and Liberty Entrada Del Oro rate case and financing dockets. Most recently, I testified in several Certificate of Convenience & Necessity (CC&N) filings for Liberty's regulated utilities in Arizona.[5]

II. <u>PURPOSE OF THE TESTIMONY</u>

Q. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS PROCEEDING?

A. I am providing this direct testimony on behalf of the Applicants. In these filings, Liberty proposes to merge and consolidate Liberty Bella Vista, Liberty Beardsley, and Liberty

[3] Docket Nos. SW-02361A-15-0206 and SW-02361A-15-0207 (consolidated).
[4] Docket Nos. W-02465A-15-0367, W-02465A-15-0370, WS-02676A-15-0371, and WS-02676A-15-0371 (consolidated).
[5] Docket Nos. SW-04316A-16-0078 and SW-04316A-16-0085 (consolidated).

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Cordes Lakes into Liberty Rio Rico, including the transfer of all useful and necessary assets of Liberty Bella Vista, Liberty Beardsley, and Liberty Cordes Lakes, including their certificates of convenience and necessity, to Liberty Rio Rico as requested in the Companies' applications filed in these dockets and approval by the Commission of one tariff of rates and charges for all customers of Bella Vista, Rio Rico, Beardsley and Cordes Lakes under Liberty Rio Rico as the consolidated entity (from now on referring to the consolidated entity as" Liberty Rio Rico (Consolidated)." This requested consolidation will be supported by my direct testimony as well as Paul Walker's direct testimony. Manasa Rao's testimony provides an overview of the applications and the materials being filed in support of the requested consolidation in her direct testimony filed in the four dockets.

Q. WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY IN THIS PROCEEDING?

A. My direct testimony will support and explain our consolidation proposal. In my testimony I also explain and support Liberty's requests for recognition of acquisition premiums relating to our acquisitions of Liberty Beardsley and Liberty Cordes Lakes pursuant to the policy and rules adopted by this Commission in Decision No. 75626. Specifically, we are requesting inclusion of an acquisition premium for two of the four systems that have submitted rate applications, formerly known as Beardsley Water Company, Inc. ("Beardsley") and Cordes Lakes Water Co. ("Cordes Lakes"), on the basis that Liberty's acquisition of each utility meets all the relevant criteria for recognition of the acquisition premiums as adopted by the Commission. Specifically, I provide general background concerning Liberty Utilities (Sub) Corp's ("Liberty Utilities") acquisition of Cordes Lakes and Beardsley as I was the acting President at the time of completion of both the acquisitions. Finally, I am providing technical testimony to support the Applicants' request for a Water Treatment Rate Adjustment Mechanism ("WTRAM") in this rate case, as described in Manasa Rao's testimony.

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III. CONSOLIDATION OF LIBERTY CORDES LAKES, LIBERTY BEARDSLEY, LIBERTY BELLA VISTA AND LIBERTY RIO RICO

Q. PLEASE EXPLAIN LIBERTY'S CONSOLIDATION PROPOSAL.

A. Liberty proposes to merge and consolidate Liberty Bella Vista, Liberty Beardsley and Liberty Cordes Lakes into Liberty Rio Rico, including (1) the transfer of all useful and/or necessary assets of Liberty Bella Vista, Liberty Beardsley and Liberty Cordes Lakes, including their certificates of convenience and necessity, to Liberty Rio Rico as requested in the Companies' applications filed in this docket and (2) approval by the Commission of one tariff each of water and wastewater rates and charges for all customers of Bella Vista, Rio Rico, Beardsley and Cordes Lakes under Liberty Rio Rico as the consolidated entity. Under this proposal, Liberty Beardsley, Liberty Cordes Lakes, and Liberty Bella Vista would be merged into Liberty Rio Rico, meaning that all of Beardsley's, Cordes Lakes' and Bella Vista's assets would be owned by Liberty Rio Rico (Consolidated) and all of the Beardsley, Cordes Lakes and Bella Vista customers would become customers of Liberty Rio Rico (Consolidated).[6]

Q. WHY IS LIBERTY SEEKING CONSOLIDATION AT THIS TIME?

A. Liberty is proposing to consolidate these four companies in these rate case applications for several reasons. To start, Liberty currently has seven (7) regulated water and wastewater utilities in Arizona. Operating and managing those utilities as separate utilities for ratemaking purposes is not optimal and results in added ratemaking and related costs. Liberty always has intended to seek Commission approval to consolidate all of the Arizona utilities into a single entity for ratemaking purposes. Liberty took the first step towards statewide consolidation by seeking Commission approval for the merger of Liberty Utilities (Entrada Del Oro Sewer) Corp. into Liberty Utilities (Gold Canyon Sewer) Corp. in Docket Nos. SW-043 16A-21-0325 and SW-025 19A-21-0326. The Commission approved that consolidation in Decision No. 78871. In turn, the proposed consolidation of

[6] After approval of consolidation, Liberty intends to change the name of Liberty Utilities (Rio Rico Water & Sewer) Corp.

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Bella Vista, Beardsley and Cordes Lakes into Liberty Rio Rico is the next natural step towards statewide consolidation for rate making purposes. If consolidation of those entities is approved by the Commission here, Liberty would have four regulated utilities in Arizona, in turn providing a springboard for consolidation of those entities into a single entity at some point in the future.[7]

Q. PLEASE DESCRIBE THE BENEFITS OF THE PROPOSED CONSOLIDATION?

A. It is beneficial to all customers of Beardsley, Bella Vista, Cordes Lakes and Rio Rico to consolidate the customer bases for ratemaking, operations, and capital investments because it expands the customer base across which costs may be spread. Consolidation of the four entities into Liberty Rio Rico (Consolidated) will also reduce the regulatory costs and burdens for all stakeholders, including the companies and customers as they will share economies of scale and efficiencies gained in the reduction of administrative costs associated with the expenses of Commission filings (to include compliance and rate case expenses). Similarly, Commission Staff, the Residential Utility Consumer Office ("RUCO") and other community stakeholders will benefit as the consolidation of the utilities reduces the number of regulatory filings and in return reduces stakeholder time and resources expended on review and response. Mr. Walker's direct testimony provides further discussion on the benefits and merits of Liberty's consolidation proposal.

Q. IF CONSOLIDATION IS APPROVED, WILL THERE BE ONE SET OF RATES FOR APPLICANTS?

A. Yes, there will be one set of water and wastewater rates for the customers of all the Consolidated Company if consolidation is approved. In Ms. Rao's direct testimony as well as in the direct testimony by Thomas J. Bourassa, we have provided an explanation of the requested rates for Applicants on both a stand-alone basis and for Liberty Rio Rico (Consolidated).[8]

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[7] After consolidation here, Liberty would have two wastewater utilities – Liberty Utilities (Gold Canyon Sewer) Corp, and Liberty Utilities (Black Mountain Sewer) Corp. and two water/wastewater utilities – Liberty Utilities (Litchfield Park Water & Sewer) Corp. and Liberty Utilities (Rio Rico Water & Sewer) Corp.

[8] Direct Testimony of Thomas J. Bourassa (Liberty Rio Rico) at 64-71; Direct Testimony of Manasa Rao at 6-9.

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IV. OVERVIEW OF LIBERTY UTILITIES' ACQUISITION OF CORDES LAKES AND BEARDSLEY WATER

Q. AS THE PRESIDENT DURING THE CORDES LAKES ACQUISITION WHAT WAS THE COMPANY'S ASSESSMENT OF THIS UTILITY?

A. Liberty Utilities (Sub) Corp purchased the stock of Cordes Lakes and assumed control of the system on March 1, 2019. Cordes Lakes is a Class D water utility located in Yavapai County near the intersection of 1-17 and State Highway 69 and serves approximately 1600 connections. Prior to Liberty's ownership, Cordes Lakes experienced operational challenges for several years, including a significant and extended water leak event in June 2017 due to a service line break that resulted in substantially depleted levels of water storage. This event, along with high temperatures resulted in customer demand that exceeded Cordes Lakes' water production capacity. As a result, Cordes Lakes customers faced system-wide rolling outages. Cordes Lakes also implemented a Stage 3 Water Curtailment and began hauling water at significant cost to replenish depleted storage levels. This ultimately necessitated Cordes Lakes' filing of an emergency rate case and emergency financing in July 2017 to pay for expenses related to the emergency as well as to fund capital improvements to the system.[9] The Commission decided a permanent rate case for Cordes Lakes in 2018, where it directed Cordes Lakes to "continue its service line and meter replacement program and identify and repair leaks on an ongoing basis to address ongoing water loss and operational issues." [10]

Q. WHAT WAS LIBERTY UTILITIES PLAN AT THE TIME OF ACQUISITION TO IMPROVE CORDES LAKES?

A. Liberty acquired Cordes Lakes during a time when it was facing significant operational challenges and without the ability to fund the necessary capital investments needed to solve the water system's water supply problems and prevent customer outages. Liberty's plan when it acquired the utility was to provide safe and reliable service to Cordes Lakes'

[9] Docket No W-02060A-17-0228.
[10] Decision No. 76678 page 12, 23-24 (Docket No W-02060A-17-0274).

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customers by addressing operational challenges, including completing necessary capital improvements to address water loss and source of supply issues for the long-term. Cordes Lakes has benefitted from being part of the larger Liberty organization and now has access to the capital needed to fund necessary infrastructure investments. Prior to Liberty's ownership, Cordes Lakes' small size limited its ability to raise capital to finance necessary system improvements and address operational issues. Since the last rate case, Liberty Cordes Lakes has invested $5,692,237 in capital improvements and upgrades to the water system. Post-acquisition, Liberty Cordes Lakes also continued to haul water until the completion of an additional well needed to provide water service for the community was complete in June of 2020, The Hauling of water was particularly needed in 2019, to provide safe and reliable service to its customers. Joshua Reiff's testimony covers details of the capital improvements made to Liberty Cordes Lakes since the last rate case.

Q. IS LIBERTY REQUESTING TO RECOVER AN ACQUISITION PREMIUM IN THIS RATE CASE FILING FOR CORDES LAKES?

A. Yes, Liberty Cordes Lakes is requesting to recover an acquisition premium of $948,302, which has been included as a rate base adjustment. The acquisition premium being requested has been calculated as the difference between the purchase price paid by Liberty and the net assets acquired upon the acquisition of Cordes Lakes.

Q. AT THE TIME OF THE ACQUISITION WAS IT LIBERTY UTILITIES PLAN TO REQUEST RECOVER ACQUISITION PREMIUM IN THE NEXT RATE CASE FILING FOR CORDES LAKES?

A. Yes, it was Liberty's plan to request recovery of the acquisition premium in the first Liberty Cordes Lakes' rate case in accordance with Commission's water policy established in Decision No. 75626 (July 26, 2016). In that decision, the Commission established a policy relating to acquisitions of "small non-viable" water utilities such as Cordes Lakes, including allowing acquisition premiums associated with the purchase of small non-viable water utilities. As explained in Mr. Walker's testimony, Cordes Lakes more than meets the qualifications of a non-viable utility under the policy. Mr. Walker's testimony provides a

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detailed discussion of the applicability of the aforementioned Commission water policy in support of Liberty's request to recover Cordes Lakes' acquisition premium.

Q. AT THE TIME OF THE ACQUISITION WAS IT LIBERTY UTILITIES PLAN TO CONSOLIDATE CORDES LAKES WITH OTHER UTILTIES?

A. Yes. Liberty Cordes Lakes is small Class D water utility with approximately 1300 connections. Good utility and business practices support operating this utility in conjunction with other water utilities as one consolidated utility for ratemaking, operational and capital investment purposes in order to optimize operational practices and minimize administrative costs associated with the expenses of Commission filings. Mr. Walkers address those issues in his testimony.

V. <u>OVERVIEW OF LIBERTY UTILITIES' ACQUISITION OF BEARDSLEY WATER</u>

Q. PLEASE PROVIDE AN OVERVIEW OF LIBERTY'S ACQUISITION OF BEARDSLEY WATER?

A. Liberty Utilities (Sub) Corp purchased the stock of Beardsley Water Company, Inc. ("Beardsley Water") assumed control of the system on March 31, 2021. At that time, Beardsley Water was a Class D water utility, located in Maricopa County northwest of US 60 and Arizona Loop 303 that served approximately 2,150 connections at the time of the acquisition. In Beardsley Water's last rate case filed in 2019 (Docket No. W-02074A-19-0317), the Commission adopted a revenue requirement of $850,000 based on Staff's recommended cash flow and operating margin analysis methodology (Decision No. 77695). The Commission concluded that revenue requirement based on a rate-of-return analysis did not yield reasonable results due to the Beardsley Water's Original Cost Rate Base ("OCRB") of negative $12,054. In recognizing the anticipated future growth for the utility, the Commission ordered Beardsley Water to file its next rate case by August 2023 in order to monitor and determine the impact of anticipated growth on customer rates. Decision No. 76695 was modified on July 14, 2023, ordering that Beardsley Water to file a rate application by December 31, 2023.

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Q. PLEASE DESCRIBE IMPROVEMENTS MADE TO BEARDSLEY WATER SINCE ACQUISITION?

A. Liberty's plan when it acquired the utility was to provide continued safe and reliable service to Beardsley's customers. Beardsley has benefitted from being part of the larger Liberty organization, including having access to greater managerial, technical, and financial capabilities to operate and improve the system. In comparison to Beardsley Water's previously established OCRB of negative $12,054 (Decision No. 77695), Liberty Beardsley is requesting a Fair Value Rate Base ("FVRB") of $6,530,039. Terry Gilbertson's direct testimony details the capital improvements made to the system since the last rate case, which include replacing aging meters, upgrading water treatment, and pumping equipment, installing security and software upgrades and services.

Q. IS LIBERTY REQUESTING TO RECOVER AN ACQUISITION PREMIUM IN THIS RATE CASE FILING FOR BEARDSLEY WATER?

A. Yes, Liberty Beardsley is requesting to recover an acquisition premium of $3,085,187, which has been included as a rate base adjustment. The acquisition premium being requested has been calculated as the difference between the purchase price paid by Liberty and the net assets acquired upon the acquisition of Beardsley Water.

Q. AT THE TIME OF THE ACQUISITION WAS IT LIBERTY UTILITIES PLAN TO REQUEST RECOVER ACQUISITION PREMIUM IN THE NEXT RATE CASE FILING FOR BEARDSLEY WATER?

A. Yes, it was Liberty's plan to request recovery of the acquisition premium in the first Liberty Beardsley's rate case in accordance with Commission's water policy established in Decision No. 75626 (July 26, 2016). In that decision, the Commission established a policy relating to acquisitions of "small non-viable" water utilities, including allowing acquisition premiums associated with the purchase of small non-viable water utilities. Mr. Walker's testimony provides detailed discussion and support of the applicability of the aforementioned Commission water policy to Beardsley Water.

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VI. WATER TREATMENT RATE ADJUSTMENT MECHANISM PROPOSAL

Q. ARE YOU ALSO PROVIDING TESTIMONY IN SUPPORT OF APPLICANT'S REQUEST OF A WATER TREATMENT RATE ADJUSTMENT MECHANISM?

A. Yes, I will be providing technical testimony in support of Liberty's request for a Water Treatment Rate Adjustment Mechanism ("WTRAM"). The Applicants propose that the Commission allow for recovery of costs incurred to remediate federally regulated Per and polyfluoroalkyl substances known as PFAS via a rate adjustment mechanism. Manasa Rao's testimony addresses details of the proposed mechanism and provides discussion of why the mechanism is necessary and in public interest.

Q. WHAT IS PFAS?

A. The United States Environmental Protection Agency (EPA) has catalogued over 14,000 different known PFAS[10] of various chemical structures. Some examples are: Perfluorooctanoic Acid ("PFOA"), Perfluorooctane Sulfonic Acid ("PFOS"), Perfluorobutanesulfonic Acid ("PFBS"), Perfluorononanoic Acid ("PFNA"), Perfluorohexanesulfonic Acid ("PFHxS"), and Hexafluoropropylene Oxide Dimer Acid ("HFPO-DA") also known by the trade name GenX.

Q. WHAT IS THE SOURCE OF PFAS?

A. PFAS come from many sources. PFAS in groundwater can come from sources such as airports, firefighting training facilities, landfills, manufacturing plants, military installations, past forest fire sites, and wastewater treatment plants. These are widely used, long lasting chemicals, which break down very slowly over time. They can enter the environment through numerous sources including waste stream discharges, stormwater runoff, and infiltration into groundwater aquifers.

Q. WHAT ARE THE RECOMMENDED MAXIMUM CONTAMINANT LEVELS FOR PFOS AND PFOA ACCORDING TO THE EPA?

[10] AAAS 2020 and USEPA 2018b references from the draft CCL 5 notice.

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A. The US EPA has not yet finalized national primary drinking water regulations which are anticipated to be promulgated in 2024. The proposed PFAS Rule prescribes a Maximum Contaminant Limit ("MCL") of 4.0 parts per trillion ("ppt") for PFOA; an MCL of 4.0 ppt for PFOS; and a Hazard Index of one for four other PFAS species: PFBS, PFNA, PFHxS, and GenX chemicals.

Q. WHAT WATER TREATMENT ISSUES DO APPLICANTS FACE?

A. Liberty Rio Rico and Liberty Bella Vista are currently facing treatment issues. Three of the six wells: W-52 (PFOS, 38 parts per trillion or "ppt"); W-8 (PFOA, 7.9 ppt and PFOS, 22 ppt); and W-6 (PFOS 37 ppt), exceed the US EPA recommended PFOS and PFOA MCLs that are yet to be promulgated. Sources of this contamination include but are not limited to the manufacture, sale, use and or disposal of PFAS products, including at facilities in the vicinity of Liberty Rio Rico's wells and/or Aqueous Film Forming Foams ("AFFF") that are used to disposed of in the vicinity of Liberty Rio Rico's wells. Liberty Rio Rico continues to test its wells for the presence of PFAS.

Liberty Bella Vista also possesses sampling data showing the presence of PFAS in one of its three wells: well W-3 (PFOA 2.25 ppt and PFOS at 2.05 ppt). The sources of this contamination include but are not limited to the manufacture, sale, use and or disposal of PFAS products, including at facilities in the vicinity of Liberty Bella Vista's wells and/or ("AFFF") that are used or disposed of in the vicinity of the wells. Liberty Bella Vista will continue to monitor PFAS levels under the anticipated regulations and possibly build treatment facilities to comply with the proposed Safe Drinking Water Act MCLs for PFAS and other similar substances.

Q. WHAT ARE LIBERTY'S PLANS FOR TREATMENT OF PFOA/PFAS?

A. Liberty Rio Rico will need to build treatment facilities to comply with the proposed Safe Drinking Water Act MCLs for Per-and Polyflouroalkyl Substances (PFAS) and other similar substances at the three wells where PFAS has been detected. Liberty Bella Vista will continue to monitor PFAS levels under the anticipated regulations and possibly build

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treatment facilities to comply with the proposed Safe Drinking Water Act MCLs for PFAS and other similar substances.

Q. PLEASE PROVIDE A BRIEF SUMMARY OF THE TREATMENT OPTIONS PROPOSED FOR LIBERTY RIO RICO.

A. While several methods to treat for PFAS currently exist, only three are recognized to be effective by the US EPA: (1) Ion Exchange ("IX"), (2) Granular Activated Carbon ("GAC"), and (3) Reverse Osmosis/Nanofiltration ("RO/NF"). Liberty Rio Rico Water's proposed treatment facilities is based on engineering evaluation and analysis and will utilize one or a combination of the aforementioned recognized treatment options.

Q. DO THE APPLICANTS FACE ANY NEW SIGNIFICANT COSTS RELATED TO NEW GOVERNMENT-MANDATED FOREVER CHEMICAL REGULATIONS?

A. Yes. Liberty Rio Rico estimates that capital expenditures totaling $5.8 million are needed to install filtration equipment that removes PFOA and PFOS contaminants and achieve compliance with proposed 4.0 ppt MCLs for both contaminants. Further, the Company estimates an incremental increase of $375,000 in annual O & M expenses associated with the ongoing treatment of PFAS, primarily for filtration media. These costs are estimates and subject to change as engineering studies have not been performed and the costs are high level estimates based on our experience with PFOA and PFOS treatment in Liberty Systems.

Q. HOW WILL THE WTRAM BE USED TO FUND THOSE COSTS?

A. The WTRAM will allow the recovery of costs incurred to comply with the anticipated MCLs for PFAS and other similar substances via a rate adjustment mechanism. The mechanism will allow the Applicants to recover expenditures deployed to fund plant additions and operating and maintaining expenses required to achieve compliance with all federally mandated MCLs. Manasa Rao's testimony provides further discussion of the WTRAM in her testimony.

Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

A. Yes.

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BEFORE THE ARIZONA CORPORATION COMMISSION

COMMISSIONERS
JIM O'CONNOR, Chairman
LEA MÁRQUEZ PETERSON
ANNA TOVAR
NICK MYERS
KEVIN THOMPSON

IN THE MATTER OF THE APPLICATION OF LIBERTY UTILITIES (RIO RICO WATER & SEWER) CORP., AN ARIZONA CORPORATION, FOR A DETERMINATION 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: WS-02676A-23-

DIRECT TESTIMONY

OF

PAUL WALKER

December 28, 2023

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I. INTRODUCTION AND PURPOSE OF TESTIMONY

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Paul Walker. My business address is 1310 E. Pedro Road, Phoenix, AZ 85042.

Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?

A. I founded Theseus, LLC, which provides extensive consulting on public utility regulation issues in Arizona. I have worked with the U.S. Department of Energy, Environmental Protection Agency, and public utility commissioners across the United States. I have represented and lobbied for major electric and water/wastewater utilities in regulatory and legislative arenas. I have also provided regulatory guidance to Arizona's largest electric utility companies, the state's largest gas utility, and Arizona's fastest-growing water and wastewater utility. I was the advisor to the Chairman of the Arizona Corporation Commission ("ACC" or "Commission"), Marc Spitzer, for over three years, and I have been an expert witness in numerous public utility regulation hearings. I specialize in utility regulation and advice related to utilities from a business and practical perspective,

Q. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS PROCEEDING?

A. I am providing this direct testimony on behalf of Liberty Utilities (Beardsley Water) Corp., Liberty Utilities (Bella Vista Water) Corp., Liberty Utilities (Cordes Lakes Water) Corp., and Liberty Utilities (Rio Rico Water & Sewer) Corp.

Q. PLEASE DESCRIBE YOUR EDUCATIONAL AND PROFESSIONAL BACKGROUND.

A. I have a Master of Business Administration in International Business from Thunderbird at ASU and a Bachelor of Science in Business Management from the University of Phoenix. I served in the Army National Guard, leaving the service as a Captain in the Military Police Corps. After that, I served as the policy advisor in the office of the Chairman of the ACC from 2001 to 2004. During this role, the ACC implemented Section 271 of the 1996 Telecommunications Act deregulating the telecommunications utility sector during that period and managed the unwinding of

Arizona's aborted electric competition effort, the California Electric Crisis, and the adjudication of hundreds of regulatory matters.

I have passed the FINRA SIE exam and will have completed my NASAA Series 65 in the next few weeks. I have also worked with four Wall Street hedge funds, analyzing regulatory climates and risks across the U.S.

Finally, I have authored the following publications in the previous ten years:

- *Consolidation and Uncertainty*, by Matthew Rowell and Paul Walker, 2021
- *The Costs of Inconsistency*, Paul Walker, May 2021
- *The Evolution of Cost of Capital in Ratemaking*, Mathew Rowell and Paul Walker, March 29, 2021
- *Concerns with RUCO's Dividend Position*, Paul Walker and Matthew Rowell, Sept. 2019
- *Regulatory Climate Change*, Paul Walker and Matthew Rowell, May 1, 2019
- *The Role of Adjustor Mechanisms*, Paul Walker, November 22, 2019
- *Consolidating an Industry,* Patrick Quinn and Paul Walker, 2014

Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE ARIZONA CORPORATION COMMISSION ("COMMISSION")?

A. Yes. I have appeared before the Commission numerous times on policy changes involving issues including the System Improvement Benefits ("SIB") and Consolidations and Acquisition incentives, post-test year plant, adjustor mechanisms, utility transactions, system expansions, and rate consolidation. I have also authored and co-authored several white papers on utility regulation issues and have made numerous public presentations before the Commission on these and related topics affecting utilities in Arizona.

I also provided written testimony for Liberty Bella Vista and Liberty Rio Rico in their 2015 rate cases, Docket Nos. W-02465A-15-00367, W-02465A-15-0370, WS-02676A-15-0368, relating to challenges in Arizona's regulatory climate and corporate cost allocations.

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Q. AND WHAT EXPERIENCE DO YOU HAVE WITH THE COMMISSION'S POLICIES ON WATER COMPANY ACQUISITIONS AND CONSOLIDATION?

A. In the early 2010s, I formed and led the water industry trade group "Arizonans for Responsible Water Policy" ("Responsible Water"). As the head of that group, I led the effort to create the SIB mechanism in Arizona, working with the water companies to develop a comprehensive approach that included polling, white papers, lobbying, testifying, and building a consensus that led to the adoption of the SIB.

A few years later, as the head of Responsible Water, we used the same comprehensive approach to encouraging the Commission to adopt robust policies to consolidate and strengthen Arizona's water and wastewater sector. I drafted and filed the acquisition and consolidation policies that the Commission largely adopted in Decision No. 75626.[1]

Q. WHAT ISSUES WILL YOUR TESTIMONY IN THIS CASE ADDRESS?

A. I will outline Liberty's proposed consolidation of Liberty Utilities (Beardsley Water) Corp., Liberty Utilities (Bella Vista Water) Corp., Liberty Utilities (Cordes Lakes Water) Corp. and Liberty Utilities (Rio Rico Water & Sewer) Corp. into one company and I will explain the reasons why the Commission should approve Liberty's proposed consolidation of those entities, including consolidation of the rates and tariffs for the Rio Rico, Bella Vista, Cordes Lakes, and Beardsley systems.

This is a topic near and dear to my heart as the highlight, in my mind, of Responsible Water's efforts was the adoption of the Commission's water policies around acquisitions and consolidation. I support the proposed consolidation of Beardsley, Cordes Lakes, Bella Vista, and Rio Rico because doing so is consistent with best industry practices because it supports future investment in all four systems. Consolidated rates and tariffs will position the Consolidated Company to support the Commission's policy

[1] Link: https://docket.images.azcc.gov/0000170335.pdf?i=1702922076296

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objectives around consolidating and strengthening the state's water utility sector while avoiding rate shock and system outages, failures, and non-compliance.

In my testimony, I also explain and support Liberty's requests for recognition of acquisition premiums relating to the acquisition of Liberty Beardsley and Liberty Cordes Lakes with the policy and rules adopted by this Commission in Decision No. 75626. Specifically, I support the inclusion of an acquisition premium for two of the four systems that have submitted rate applications, Beardsley Water Company ("Beardsley") and Cordes Lakes Water ("Cordes Lakes"), on the basis that Liberty's acquisition of each utility meets all the relevant criteria for recognition of the acquisition premiums.

Q. HOW IS THE REMAINDER OF YOUR TESTIMONY ORGANIZED?

A. Section II of my testimony addresses the acquisition premium issue. Section III of my testimony addresses the consolidation issue.

II. ACQUISITION PREMIUM

Q. WHAT IS AN ACQUISITION PREMIUM?

A. An acquisition premium is a regulatory tool allowing a public utility commission to recognize "goodwill assets" as used and useful service components. A goodwill asset is created when an asset (or company) is purchased at market value, and the market value is greater than the book value. The amount spent for the acquisition covers acquired assets, but, in addition to the physical asset values (cash, AR, facilities, plant), the acquiring company owns the asset of the market value of the acquired firm. In essence, an "acquisition premium" refers to all or a portion of the purchase price in excess of net book value of the utility purchased from the seller that is added to the utility's rate base. Companies have the right to recover that through tax depreciation and in jurisdictions that support financially strong, consolidated utilities. Public utility commissions, particularly Arizona and Pennsylvania, use acquisition premiums to incentivize large, well-capitalized utilities to acquire and rehabilitate small, troubled utilities.

Q. CAN YOU SUMMARIZE, IN GENERAL TERMS, THE PURPOSE OF THE PREMIUM?

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A. To make the acquisition of companies like Beardsley and Cordes Lakes attractive to well-capitalized system owners and operators, the first issue to be addressed is what price the existing owners will accept to sell their utility. Many factors drive that valuation. Usually, income to the owners is the primary valuation metric for small systems. After arms-length negotiations, a price is agreed upon, and the acquirer pays the market value for the system. However, absent the recognition of the goodwill asset created by the acquisition, the acquiring company cannot directly recover its investment. That is, obviously, a significant disincentive for the acquisition of small, troubled systems, and, recognizing that, the Commission adopted Dec. No. 75626, which lays out the criteria by which acquisition premiums are recognized in rates.

Making matters more difficult financially, many small water companies in Arizona have "negative rate bases," which are, in my experience, always the result of over-reliance on Advances-in-Aid of Construction ("AIAC") and Contributions-in-aid of Construction (" CIAC") and a "just-in-time" approach to system modernization and capital investment. Just-in-time systems replace equipment after it breaks. And, being a small business, cash flow is perpetually a challenge, so they get emergency loans, often from the Water Infrastructure Finance Authority of Arizona ("WIFA"), and the Commission provides a rate surcharge to cover the loan. That system is self-reinforcing. Once a utility gets into AIAC and CIAC as the primary means of financing, that will be the "rest of the story": this financing pattern will reoccur. And while size increases, the system increases, like we have seen with other Arizona utilities, and companies on the AIAC/CIAC train eventually fail. It's just economics: Assets matter. This case involves two such companies, Beardsley Water and Cordes Lakes, and my testimony will demonstrate that Liberty should have 100 percent of their acquisition premiums recognized as the goodwill assets they are and given a 20-year depreciation schedule, and recognition in rates.

As I discuss later in my testimony, and as is discussed at length in the testimonies of Joshua Reiff and Terry Gilbertson, these two systems needed significant investment that would not have been practically possible under previous ownership. This creates risks

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and uncertainties for an acquirer. So, the Commission must allow for and recognize necessary acquisition premiums to incentivize technically and financially capable investors to meet operational and funding needs. The increase costs to customers is nonetheless in their interest because the access to capital at competitive rates that comes with new ownership is critical to providing safe, reliable service.

Q. HOW DOES LIBERTY PROPOSE TO COLLECT THAT AMOUNT?

A. In the stand-alone filings for Liberty Cordes Lakes and Liberty Beardsley, the respective acquisition premium is included as an adjustment to their individual rate base amortized over 20 years, and collected via base rates from the respective company's customers.

The same approach has been utilized for the proposed consolidation: Liberty Rio Rico (Consolidated)'s rate base includes adjustments for the acquisition premiums of Liberty Cordes Lakes and Liberty Beardly and amortized over 20 years. Liberty proposes to collect the acquisition premium via base rates from the consolidated company's customers.

Q. IS IT REASONABLE TO ASK CUSTOMERS TO PAY A PORTION OF THE COSTS OF ACQUIRING AND IMPROVING SERVICE TERRITORIES OF NON-VIABLE UTILITIES?

A. Yes. Although Liberty is sensitive to ask any customer to bear the burden of a rate increase, in this instance, the socialization of the acquisition premium across all four is a reasonable outcome in this situation. There are only 1,609 connections in Cordes Lakes. Requiring those customers to bear the costs themselves would cause the average 3/4 inch metered residential customer using an average of 3,420 gallons in Cordes Lakes to move from a monthly bill of $30.06 to $100.75 monthly, an increase of $70.68 or 235.11%.[2] So, from the simple perspective of protecting customers, rate consolidation must be considered.

[2] See Rate Base, Income Statement & Rate Design Direct Testimony of Thomas J. Bourassa for Cordes Lakes, Page 20, Lines 22-25.

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But, beyond that, the Commission has been aware of the need to strengthen Arizona's dispersed, financially challenged water and wastewater sector for over 25 years. In 2016, the Commission took concrete steps to begin that process, and the results have been highly positive. As I will demonstrate in this testimony, and as Joshua Reiff and Terry Gilbertson demonstrate in their operations testimonies, these acquisitions have dramatically improved both the acquired systems' operational and financial viability.

The systems being asked to participate in sharing those costs are themselves systems comprised of utilities that were once non-viable and were consolidated together, over and over, into larger, more resilient systems. Simply put, this case may well be the first one in which the Commission begins to see the long-term benefits of its approach to consolidation through acquisition premiums and rate consolidation that distributes significant investments over a larger group of customers.

Q. COULDN'T THE COMMISSION DISALLOW RECOVERY OF THE PREMIUMS AND IN SO DOING, AVOID THE RATE IMPACTS?

A. No. I don't believe a basis exists to disallow the recovery of the premium because, as I will explain, each acquisition meets the Commission's policy standards as outlined in Decision No. 75626. So, for the Commission to reverse course on this critical regulatory policy, doing so would set a very problematic precedent. The Commission would be changing its policy on consolidation with no warning at all. And, as the Commission is aware, that would have a very negative impact on the state's regulatory climate.

Q. HOW WOULD DENYING THE PREMIUMS IMPACT THE REGULATORY CLIMATE?

A. In March 2011, Value Line published "*What Determines a state's regulatory climate, and what should investors do about it?*"

The article stated:

> *"What factors affect a regulatory climate? We examine the outcomes of recent rate cases. <u>We consider regulatory consistency</u>. <u>We look at historical</u>*

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practices… Does a state allow tracking mechanisms for expenses?". [Emphasis added]

Two of ValueLine's four criteria are consistency and historical practices. In this testimony, I will rely on those factors when I compare Liberty's proposals with those recognized by the Commission in other cases. But then again, that's just ValueLine; what do other nationally recognized companies think about the regulatory climate?

S&P published *"Assessing U.S. Utility Regulatory Climates"* in May 2016, in which it laid out the following: [Emphasis added throughout]

"One significant aspect of regulatory risk that influences credit quality is the regulatory environment in the jurisdictions where a utility operates."

"[S&P] emphasize the principle of consistency when weighing regulatory stability. We also incorporate the degree to which the regulatory framework either explicitly or implicitly considers credit quality in its design."

"Major or frequent changes to the regulatory model invariably raise risk due to the possibility of future changes. Steady application of transparent, comprehensible policies and practices lowers risk."

"The less-supportive jurisdictions are those that frequently alter the basic regulatory approach."

"Risk is lower when the rules are more transparent and when they take into account utilities' financial integrity… We see less support when any of these credit factors are absent, or if the regulator's record on following precedent is poor."

"We examine 'regulatory lag' along with the record or earned returns to assess timeliness. Credit-supportive jurisdictions typically have a track record of little regulatory lag."

"In addition to the regulator's efficiency in completing rate cases, we consider the obsolescence of the costs on which the rates are based, the timing of interim rates, and other practices (such as allowing rates to change in a future

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period based on inflation automatically that affect a utility's ability to earn its authorized return."

"We view [a jurisdiction] as most risky when full recovery occurs only after a utility's assets become operational."

"Cash takes precedence in credit analysis."

So, from a regulatory climate perspective, the disallowance of these premiums would trigger half of ValueLine's criteria and six of S&P's nine criteria for assessing regulatory climate. Setting that aside, the Commission's water policy itself would be thrown into question. The Commission stated the outlook for water utilities quite clearly and correctly in Dec. No. 75626:

"Simply put, Arizona faces a sobering water future: "The end of the 'cheap water' era....[and the beginning] of a world in which water is more scarce, more valuable, and more expensive."[FN][3] CAP shortages will entail increased reliance on local water supplies, undoubtedly affecting the aquifers many small, rural water companies rely upon to sustain the communities they serve. The cost curve to operate a water system will bend significantly upward as wells will need to be drilled deeper and pumps will need to be larger and more powerful. Looming infrastructure investments to combat drier conditions and new environmental regulations, replace crumbling pipes, and upgrade the capacity of systems to reflect population growth will require highly sophisticated managerial, fiscal, and technical prowess. This paradigm shift will cause many small water companies to become troubled and many troubled small water companies to fail."

Not only are there compelling factual bases to recognize the premiums and consolidate the rates of these companies, but ValueLine, S&P, and Decision No. 75626 provide equally compelling policy and regulatory climate reasons to remain consistent and transparent on

[3] The footnote cited by the Commission was: Quinn, P., Walker, P. (2014) The Challenges of Consolidating an Industry. p. 19 Docket No. WS-0000A-14-0198.

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this policy and, therefore, to recognize the premiums and consolidate the rates of these companies.

Q. DO THE ACQUISITION PREMIUMS FOR BEARDSLEY WATER COMPANY AND CORDES LAKES WATER MEET THE COMMISSION'S STATED CONDITIONS FOR THE ALLOWANCE OF ACQUISITION PREMIUMS?

A. Yes, there is no question about this issue. Both acquisitions were in the public interest.[4] Both acquisitions were of non-viable utilities, both systems have received post-acquisition investments in plant that are multiples of what their existing rate bases were, both systems have seen significant post-acquisition improvements within a reasonable period, and under Liberty's consolidation proposal, no customer will see an unreasonable increase to rates. This table provides a quick reference, although I will explain the issues in detail throughout my testimony:

TABLE ONE: ACQUISITION PREMIUM ISSUES OVERVIEW

Cordes Lakes	Beardsley Water
Rate Base at acquisition:$271,429 Post-acquisition improvements: $5,692,237 See Direct Testimony of Joshua Reiff for details, but in summary: Well installation, water main replacements, well and booster pumps, failed electrical equipment, service line replacements, water meters, backup generators at wells and booster stations, and much more.	Rate Base at acquisition: ($12,054) Post-acquisition improvements: $3,389,989 See Direct Testimony of Terry Gilbertson for details, but in summary: 500 meters, two new utility vehicles, physical site security, numerous well pumps, well improvements, electrical systems, SCADA, and more.

Dec. No. 75626, "Policy Regarding Direct Incentives for Acquisitions," Pages 18 through 20	**Cordes Lakes**	**Beardsley Water**
Public Interest Dec. No. 75262, Page 19, Lines 1 thru 4	Had significant reliability, safety, and adequacy failures, leading to water shortages	AIAC over-reliance led to staggeringly bad financials and faced high growth
No Impairment to Acquirer Dec. No. 75262, Page 19, Lines 5 thru 11	Liberty conducted both acquisitions. There has not been, nor will there be, any impairment of Liberty , and Liberty maintains the managerial, technical, and financial capabilities to operate and improve each system.	

[4] See Arizona Corporation Commission decision 75626: "Policy Regarding Direct Incentives for Acquisitions".

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Class D or E Systems Dec. No. 75262, Page 19, Line 12	Class D	Class D
It was not viable. Dec. No. 75262, Page 19, Lines 12 thru 13	Operationally, Financially non-viable. Water shortages in summer caused by system failure and lack of investment	Financially non-viable. Commission concerns with over-reliance on AIAC and significant growth looming
Violations of Statutory or Regulatory Standards Dec. No. 75262, Page 19, Lines 13 thru 14	Yes	No
Failure to comply with Commission or ADEQ Order Dec. No. 75262, Page 19, lines 15 thru 16	No	No
Did the acquirer and the seller have affiliated interests? Dec. No. 75262, Page 19, Line 17	No	No
No Unreasonable Increase to Rates because of Acquisition Dec. No. 75262, Page 19, Lines 18, and 19	In this case, rate-based investments are 7.73 times greater than acquisition premiums. AP is to be recovered over 20 years. The APs are not driving the rate increase.	
Fair and Reasonable Price, Arms-Length Negotiations Dec. No. 75262, Page 19, Lines 20, and 21	Yes	Yes
Premium Associated with Improvements within Reasonable Period Dec. No. 75262, Page 19, Line 26 thru Page 20, Line 2	Yes. Cordes Lakes: $5,696,237 plant investment.[5]	Yes. Beardsley Water: $3,389,989 plant investment.[6]
Premium Reviewed and Approved in a Rate Case Dec. No. 75626, Page 20, Line 3	This case.	This case.

Q. WHICH OF THOSE CRITERIA ARE CLEARLY MET?

A. These acquisition clearly meet the "no impairment to Acquirer," Class D or E, no affiliated interests, fair and reasonable price with arms-length negotiations and review of the

[5] See Direct Testimony of Joshua D. Reiff, for Cordes Lakes, at Page 5, Line 1.
[6] See Direct Testimony of Terry Gilbertson, for Beardsley Water, at Page 5, Lines 10.

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acquisition premium in a rate case conditions. Each of those items are summarized as follows:

No Impairment to Acquirer (Dec. No. 75262, Page 19, Lines 5 through 11).
True.

Class D or E Systems **(**Dec. No. 75262, Page 19, Line 12).

True, both were Class D.

Did the acquirer and the seller have affiliated interests? **(**Dec. No. 75262, Page 19, Line 17).
No affiliated interests.

Fair and Reasonable Price, Arms-Length Negotiations (Dec. No. 75262, Page 19, Lines 20, and 21).
True.

Premium Reviewed and Approved in a Rate Case (Dec. No. 75626, Page 20, Line 3).
True, in this case.

Q. THEN, WHAT CRITERIA REMAIN TO BE PROVEN IN THIS CASE?

A. Bearing in mind that the Commission itself made clear that not every criterion had to be met, the only remaining criteria are whether Beardsley and Cordes Lakes were viable or non-viable utilities when they were acquired. On that issue, the record is clear that Cordes Lakes and Beardsley were non-viable.

Q. WERE THE ACQUIRED UTILITIES VIABLE PER DEC. NO. 75262, PAGE 19, LINES 12 THROUGH 13?

A. Neither company was viable. In 2017, Cordes Lakes ran out of water. Their engineering consultant, Ray Jones, explained: "The main cause is simply the record heat we're having right now. The customer demand in the system has simply exceeded the capacity of the wells to produce water."[7] The Commission partnered with Yavapai County Emergency Management to implement water-hauling; customers were asked to reduce consumption inside the home and eliminate outdoor watering.

[7] Mo, Kelsey. "Heat wave causes water shortage in Cordes Lakes; delivery shut nightly". The Republic. June 23, 2017 (Exhibit PW-DT1).

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The same situation occurred at Cordes Lakes, though to a lesser extent the prior year.[8] Notably, the record heat that caused the failures has been exceeded in 2021 and 2023.[9] Cordes Lakes failed to meet regulatory standards and arguably could not make reasonable investments in its system. The fact that Cordes Lakes had supply problems in back-to-back years indicates that the prior owners could not foresee or finance the improvements needed.

Q. AND WHAT ABOUT BEARDSLEY WATER?

A. In 2020, before the Liberty acquisition, Beardsley Water's balance sheet showed the following:[10]

- Total Capital: $23,119 against $343,718 of Current Liabilities and $8,159,970 of Deferred Credits (also a liability).
- Producing a Total Capital to Current Liabilities Ratio of 0.07.
- It had a Total Capital to Total Liabilities ratio of 0.003 – literally 3/10th of 1%.

I could go on because the situation gets infinitely worse if one compares Beardsley's Total Capital to its Total Liabilities, but one gets the point. Beardsley was extraordinarily financially unstable and non-viable.

Q. WHAT DO THOSE RATIOS TELL US ABOUT THE FINANCIAL VIABILITY OF BEARDSLEY WATER?

A. Before Liberty Utilities took ownership, I would describe the financial status of Beardsley Water as catastrophically wrong. When a firm's total capital <u>is less than 7%</u> of its <u>current</u> liabilities, it has virtually no liquidity. Current liabilities are obligations that are typically due within one year. If a firm's total assets are only 7% of its short-term obligations, it is

[8] Mo, Kelsey. "Heat wave causes water shortage in Cordes Lakes; delivery shut nightly". The Republic. June 23, 2017 (Exhibit PW-DT1).

[9] Associated Press. "Phoenix sets record for hottest June in history". Fox10 News. July 2, 2021 Phoenix sets r https://www.fox10phoenix.com/news/phoenix-sets-record-for-hottest-june-in-historyecord for hottest June in history (fox10phoenix.com) and Graves, Kyle. "Until next year: As fall makes its debut here's a look at how summer impacted Arizona". Arizona Republic. September 22, 2023. Extreme heat brought record-breaking sum https://www.azcentral.com/story/news/local/arizona-weather/2023/09/22/extreme-heat-brought-record-breaking-summer-to-arizona/70931723007/mer to Arizona (azcentral.com)

[10] See, Beardsley Water Company's 2020 ACC Annual Report, https://www.azcc.gov/docs/default-source/utilities-files/water/annual-reports/beardsley-water-company-inc/2020.pdf?sfvrsn=b0870d6a_3

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in extreme financial peril. Imagine if you owed $343,718 in payments this year, and your total capital available was $23,119. You'd be in a panic, and justifiably so.

Making matters even worse for Beardsley Water, it had a negative rate base and over $3 million in accounts payable against Total Capital of only $23,119. So, it could not finance its way out of the situation. Making matters even worse, Beardsley Water company was experiencing and expecting high customer growth.

Q. WHAT DOES BEARDSLEY'S FINANCIAL SITUATION LOOK LIKE AFTER THE LIBERTY ACQUISITION?

A. In 2022, after only a short period under Liberty ownership, Beardsley's balance sheet shows the following:

- Total Capital: $3,557,668 against $3,018,769 of Current Liabilities and $8,228,026 of Deferred Credits (also a liability.)
- A Total Capital to Current Liabilities Ratio of 1.18 instead of 0.07.
- It now has a Total Capital to Total Liabilities Ratio of 43%.

It's still not ideal, but that's been driven by the fact that the prior owners financed the company almost exclusively with AIAC and CIAC, and Liberty will have to amortize those accounts while injecting equity and long-term debt at the same time.

But let's be clear: going from a 0.3% to a 43% ratio in two years is an improvement of 143.3 times the original numbers. It's easy to get confused here; I am not saying Liberty improved Beardsley's finances by 1433.3% - that would have been excellent. I am saying that Liberty improved Beardsley's finances 143.3 times or 14,333%. In only two years. The turnaround is remarkable. Beardsley now has a Total Capital to capital-to-current liabilities ratio of nearly 120% instead of 7%. Liberty has improved Beardsley Water's Total Capital to Total Liabilities ratio by 14,333%. Today, financially and operationally, Beardsley Water is stable, and now has a rate base.

Q. DOES CORDES LAKES OR BEARDSLEY HAVE ANY VIOLATIONS OF STATUTORY OR REGULATORY STANDARDS AS PER DEC. NO. 75262, PAGE 19, LINES 13 THROUGH 14?

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A. To the best of my knowledge, other than Cordes Lakes system failure due to heat, drought, and under-investment, neither company had an unreasonable amount of violations. The prior owners of each system, in my opinion, were doing the best they could with the resources they had, but growth, finances, heat, drought, and under-investment come with consequences, even for those who put forth their best efforts. That, again, illustrates the importance of the Commission approving the requested acquisition premiums consistent with its acquisition policy for small utilities.

Q. ARE YOU AWARE OF ANY INSTANCES INVOLVING CORDES LAKES OR BEARDSLEY's FAILURE TO COMPLY WITH COMMISSION OR ADEQ ORDER AS PER DEC. NO. 75262, PAGE 19, LINES 15 THROUGH 16?

A. I am not aware of any ADEQ violation or non-compliance matters for either utility..

Q. WILL CORDES LAKES OR BEARDSLEY RESULT IN AN UNREASONABLE INCREASE TO RATES BECAUSE OF ACQUISITION AS PER DEC. NO. 75262, PAGE 19, LINES 18 AND 19?

A. Rates will not increase "unreasonably" due to the acquisitions. The main driver of this rate increase is the necessary rate base investments by Liberty:

TABLE TWO: COMPONENTS OF RATE INCREASE

	Cordes Lakes	Beardsley	Bella Vista	Rio Rico Water	Rio Rico Sewer
Last GRC Auth Rate Base	$271,429	($12,054)	$11,633,206	$10,454,760	$5,279,632
Projected Rate Base	$7,514,781	$6,530,039	$15,750,144	$19,028,481	$8,944,112
Rate Base Investment in this Case	$7,243,352	$6,242,090	$4,116,938	$8,573,721	$3,664,480
Our Projected Rate base totals minus the Last GRC Auth Rate Base					
Total RB Investment	**$29,840,581**		*Amount invested since each system's last rate case*		

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Acquisition Premium	$948,302	$3,085,187	N/A	N/A	N/A
Total AP	**$4,033,489**				
Rate Base v. AP Ratio	**7.39**	The rate base is by far the primary factor. Recall that Liberty proposes to amortize the AP over 20 years, similar to other large assets.			

Q. CAN YOU DISCUSS WHETHER CORDES LAKES AND BEARDSLEY HAVE EXPERIENCED IMPROVEMENTS WITHIN REASONABLE PERIOD AS PER DEC. NO. 75262, PAGE 19, LINE 26 THROUGH PAGE 20, LINE 2 JUSTIFYING AN ACQUISITION PREMIUM?

A. One of the critical tests for allowing an acquisition premium, as laid out in the Commission's Water Policy, Dec. No. 75626, is the demonstration of improvements to the system within a reasonable time.[11] And another is that rates do not increase unreasonably due to the acquisition.[12]

Liberty's post-acquisition investment into Cordes Lakes is $7,243,352, seeking an AP of $951,803. **That produces an Asset-to-AP ratio of 7.61.** Liberty's post-acquisition investment into Beardsley Water is $6,242,090, seeking an AP of $3,085,187. **That produces an Asset-to-AP ratio of 2.02.** The combined investment in those systems, post-acquisition, is $13,485,442, seeking a combined AP of $4,036,990. **That produces a combined Asset-to-AP ratio of 3.**

Q. HOW DO THOSE ACQUISITION PREMIUMS AND RATE BASE INVESTMENTS COMPARE TO OTHER ACQUISITIONS THAT THE COMMISSION HAS APPROVED AND RECOGNIZED WITH ACQUISITION PREMIUMS?

A. Let's compare Liberty's efforts with those of Global Water Resources, another utility that is actively consolidating small and troubled water and wastewater utilities in Arizona.

[11] Dec. No. 75626, Page 19, Line 26 thru Page 20, Line 2.
[12] Dec. No. 75262, Page 19, Lines 18, and 19.

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In Dec. No. 78644, the Commission found that Global Water's acquisitions of Red Rock and Turner Ranches were in the public interest and recognized a 20% premium to their rate bases because the Commission deemed both systems viable. Because the Commission's policy requires demonstrated improvements, let's look at Global Water's investment into assets for the systems and the APs that Global Water received for those investments. Global Water acquired Red Rock in October 2018[13] and filed the 2018 annual report for Red Rock showing total fixed assets of $5,465,828. Global Water filed a rate increase using a 2020 test year, and the 2020 annual report for Red Rock showed total fixed assets of $5,675,759.

Net fixed asset increase Red Rock

$5,675,759 - $5,465,828 = **$209,931**

20% premium to rate base in Dec. No. 78644 at Pages 76, Line 11 through Page 77, line 22

$609,593

$209,931 of asset investment to gain a $609,693 AP produces an Asset-to-AP ratio of 0.34.

Global Water also was awarded an AP for its acquisition of Turner Ranches, which Global Water acquired in May 2018[14] and filed the 2018 annual report for Turner Ranches showing total fixed assets of $1,119,386 ($56,821 higher than at the start of 2018, so, let's assume all $56,821 came from Global Water in the second half of the year to make this slightly fairer and we will use the beginning of 2018 total fixed asset value, which was $1,062,565.)

Global Water filed a rate increase using a 2020 test year, and the 2020 annual report for Turner Ranches showed total fixed assets of $1,389,905.

Net fixed asset increase Turner Ranches

$1,389,905 - $1,062,565 = **$327,340**

[13] https://www.gwresources.com/_files/ugd/e82d34_91dd2ee9ed994d5d9f318a50d38771df.pdf
[14] https://www.gwresources.com/_files/ugd/e82d34_91dd2ee9ed994d5d9f318a50d38771df.pdf

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<u>20% premium to rate base in Dec. No. 78644 at Pages 76, Line 11 through Page 77, line 22</u>

$309,731

$327,340 of asset investment to gain a $309,731 AP produces an Asset-to-AP ratio of 1.06.

There are a couple of distinctions to be made here; first, neither of the Global Water-acquired systems were non-viable, while in this case, there's no question that both Cordes Lakes and Beardsely were non-viable prior to the acquisition: Cordes Lakes ran out of water in the summer of 2017, and Beardsley's extreme reliance on AIAC had already been recognized as a problem by the Commission in Dec. No. 77695:

> *"We also note that Beardsley's large cash flow is caused by the depreciation expense on AIAC. It appears that most of the Company's plant advances (in the amount of $7,168,980) occurred in 2017 and that refunds of those advances are minimal at this time. However, we find that refunds (equal to 10 percent of revenues generated) should grow significantly in the future and will result in reduced cash flow for the Company."*[15]

The Commission then ordered Beardsley to file another rate case within three years "due to the increased change in customer counts… and the Company's continued growth."[16] Both Liberty's acquisitions were of non-viable companies, and both of Global Water's were of viable companies.

Second, I am not suggesting that the Commission was in error for granting APs to Global Water for those systems, nor that Global Water received excessive AP recognition given its improvements to those systems.

But what is astoundingly clear is that Liberty's Asset-to-AP ratios are 8.32 for Cordes Lakes and 2.08 for Beardsley. Those ratios compare exceedingly well versus the 0.34 and 1.06 ratios behind the Commission's decision to recognize APs for Global Water.

[15] Dec. No. 77695, Page 8, Lines 17 through 21.
[16] Dec. No. 77695, Page 9, Lines 3 through 5, and Lines 17 through 19.

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The increase arising from recognition of the premiums is well within the Commission's prior analysis.

Q. DO YOU BELIEVE THE ACQUISTION OF CORDES LAKES AND BEARDSLEY WERE IN THE PUBLIC INTEREST AS PER DEC. NO. 75262, PAGE 19, LINES 1 THROUGH 4?

A. The acquisitions were in the public interest because both companies were non-viable, Class D utilities. Cordes Lakes had violated regulatory standards due to system failures and water shortages. Beardsley Water's over-reliance on AIAC had led to Commission concerns and catastrophically bad financials. Cordes Lakes water system is now safe, adequate, and reliable. Beardsley Water's system is stronger and more resilient operationally and financially. The acquisition premiums are associated with remarkable improvements within reasonable periods, and under our rate consolidation proposals, there will be no unreasonable rate increase because of the acquisitions.

III. CONSOLIDATION PROPOSAL

Q. PLEASE EXPLAIN LIBERTY'S -CONSOLIDATION PROPOSAL.

A. Liberty proposes to merge and consolidate Liberty Bella Vista, Liberty Beardsley, and Liberty Cordes Lakes into Liberty Rio Rico, including (1) the transfer of all useful and necessary assets of Liberty Bella Vista, Liberty Beardsley, and Liberty Cordes Lakes, including their certificates of convenience and necessity, to Liberty Rio Rico as requested in the Companies' applications filed in this docket and (2) approval by the Commission of one tariff of rates and charges for all customers of Bella Vista, Rio Rico, Beardsley and Cordes Lakes under Liberty Rio Rico as the consolidated entity (from now on referring to the consolidated entity as" Liberty Rio Rico (Consolidated)." Under this proposal, Liberty Beardsley, Liberty Cordes Lakes, and Liberty Bela Vista would be merged into Liberty Rio Rico, meaning that all of Beardsley's, Cordes Lakes' and Bella Vista's assets would

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be owned by Liberty Rio Rico (Consolidated) and all the Beardsley, Cordes Lakes, and Bella Vista customers would become customers of Liberty Rio Rico (Consolidated).[17]

Q. WHY IS LIBERTY SEEKING CONSOLIDATION?

A. In Decision No. 75626, the Commission recognized the challenges and struggles of Arizona's private water utility industry. In that decision, the Commission adopted a policy encouraging the consolidation of small systems through larger, more extensive system purchases. The consolidation of Liberty Beardsley, Liberty Bella Vista, and Liberty Cordes Lakes into Liberty Rio Rico makes sense for the same reasons.

Liberty currently has seven (7) regulated water and wastewater utilities in Arizona. Operating and managing those utilities separately for rate-making purposes is not optimal, resulting in added rate-making and related costs. In turn, consolidating these entities into Liberty Rio Rico will reduce the regulatory costs and burdens for all stakeholders, including the companies, customers, the Commission, and RUCO.

Further, Liberty always intended to consolidate all its Arizona utilities into a single entity for ratemaking purposes. In Dec. No. 68826, the Commission granted Algonquin Water Resources of America, Inc. n/k/a Liberty Utilities (Sub) Corp. an acquisition premium to consolidate the McLain Systems. The McLain systems were in bankruptcy and were "in serious disrepair" under interim management after an Order to Show Cause hearing. They were under a moratorium on hook-ups, and the acting manager was operating under emergency rates.[18]

The Commission consolidated Algonquin's Northern and Southern Sunrise water companies with the bankrupt and failing McLain systems. Subsequently, the Northern and Southern Sunrise system was consolidated with Bella Vista Water in Decision No. 72251. Today, Liberty proposes to continue consolidation for Rio Rico, Bella Vista, Cordes Lakes and Beardsley.

[17] After approval of consolidation, Liberty intends to request to change the name of Liberty Utilities (Rio Rico Water & Sewer) Corp.

[18] Dec. No. 68826, Page 4, Lines 6 through 13.

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Liberty continued its gradual move towards statewide consolidation by seeking Commission approval to merge Liberty Utilities (Entrada Del Oro Sewer) Corp. into Liberty Utilities (Gold Canyon Sewer) Corp. in Docket No. SW-04316A-21-0325, et.al. The Commission approved that consolidation in Decision No. 78871.

In all those cases, as in all cases involving consolidation, the Commission had to consider whether to have more customers share in smaller rate increases or let each system's ratepayers stand alone. Wisely, the Commission chose consolidation time after time.

In turn, the proposed consolidation of Bella Vista, Beardsley, and Cordes Lakes into Rio Rico, is the next natural step towards statewide consolidation for rate-making purposes. If consolidation of those entities is approved by the Commission here, Liberty would have four regulated utilities in Arizona, providing a springboard for consolidation of those entities into a single entity at some point in the future.[i19]

Q. IN WHAT OTHER WAYS IS LIBERTY'S PROPOSAL, IN THIS CASE, LIKE PRIOR COMMISSION DECISIONS REGARDING CONSOLIDATION?

A. As the Commission stated in Decision No. 78439, which granted consolidation for EPCOR systems:

> *"The proponents of consolidation focus on what service is provided. Those opposed focus on how the service is provided… However, since that time, the courts have issued opinions giving guidance on the factors that should be considered… These factors include whether customers receive the exact same service, customer service, use of the same billing system, the same operations teams, and the costs for operations, maintenance, and similar administrative tasks."*[20]

[19] After consolidation here, Liberty would have two wastewater utilities – Liberty Utilities (Gold Canyon Sewer) Corp and Liberty Utilities (Black Mountain Sewer) Corp. and two water/wastewater utilities – Liberty Utilities (Litchfield Park Water & Sewer) Corp. and Liberty Utilities (Rio Rico Water & Sewer) Corp.

[20] Dec. No. 78439, Page 129, Lines 13 thru 20.

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Q. AND ARE THOSE FACTORS PRESENT WITH LIBERTY, IN THE SAME WAY THOSE FACTORS WERE PRESENT FOR EPCOR IN THAT DECISION?

A. They are, and I do not doubt that Staff will find that Liberty, like EPCOR, "has centralized operations and administrative activities, obtains capital and debt financing centrally, and has maintenance personnel who work in multiple districts."[21] Consolidation makes sense for Bella Vista, Beardsley, Cordes Lakes and Rio Rico for the exact same reasons here.

Q. WHAT IF THE SYSTEMS ARE ALREADY COMMONLY OWNED? ISN'T THAT MORE THAN ENOUGH FOR THE BENEFITS TO ACCRUE FOR CUSTOMERS?

A. When consolidation proposals are offered, critics of consolidation often times rely on the fact that one company already owns the systems (i.e., they aren't being acquired from others), in turn claiming that consolidation isn't necessary because d*e facto* consolidation has already occurred. This critique misses the point entirely. Under the stand-alone approach, significant investments on a system-by-system basis mean that sometimes a system's rates are stable without substantial investments. At the same time, during other times, they see significant increases – driven by many factors, including:

- Unprecedented drought.
- Unprecedented heat.
- Unprecedented low levels in Colorado River reservoirs.
- Necessary capital investments.

In reality, however, as the Commission recognized in Decision No. 78439, all customers avoid worst-case rate scenarios under consolidation. And that matters – because it would be foolish to forget for one second that those unprecedented factors seem to keep lingering, decade after decade.

Q. AS SOMEONE DIRECTLY INVOLVED IN WORKING WITH THE COMMISSIONERS TO DEVELOP THE WATER POLICIES, IN THE SIMPLEST TERMS POSSIBLE, WHY SHOULD THE COMMISSION

[21] Dec. No. 78439, Page 129, Lines 20 thru 22.

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CONSOLIDATE THIS SECTOR AGGRESSIVELY?

A. In my view, the Commission should avoid any decision or action that would reduce the opportunity to have large companies "step in" to acquire, repair, resolve, and restore service to small systems because, as the maps of Arizona CCNs show – many small systems lie far from large companies (and from other small systems.)

The reality is that the current location of small systems is not the result of any regional or statewide planning. Small utilities' locations and ownership situations make strict adherence to a same-basin, same-AMA, or same-watershed policy counterproductive. Instead, the overall public benefits of a consolidation proposal should be considered the paramount issue in each case. And consolidation should be recognized as perhaps the only true solution to the problems – both operationally and regulatory-- faced by small stand-alone water companies throughout the state of Arizona.

And the reality in this case is that customers that were once helped will now help others. Liberty has invested over $31 million into these systems. The newly acquired Beardsley and Cordes Lakes systems have seen extraordinary improvements in their financial and operational capacities.

The impacts under full consolidation are well within the limits of rate gradualism increases, and consolidation makes perfect sense for these four companies.

The Beardsley system is continuing to see high levels of growth, and it makes sense for the Commission to establish consolidated rates now so that when new homeowners move into that area – they are increasing the benefits of consolidation for all customers.

Q. WHAT IMPACT WILL RATE CONSOLIDATION HAVE ON CUSTOMERS OF THE FOUR SERVICE TERRITORIES?

A. The required increase in the revenues the Company will collect from Cordes Lakes customers will be much lower. In contrast, the increase in revenue needed for customers from the other three territories will be higher.

Q. PLEASE EXPLAIN.

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A. From the analysis of the revenue requirement for each of the four service territories and the combined revenue requirement per Schedule A-1 as identified in the testimony of Thomas J. Bourassa ("TB"). Specifically, Schedule A-1 presents the total revenue requirement of the four water utilities territories is approximately $18.3 million, while combined Test Year ("TY") revenues were $12.7 million.[22] Thus, a total revenue increase of $5.6 million, or 44%, is required. However, increased distribution is very uneven. Rates for Beardsley, Bella Vista, and Rio Rico customers would increase by an average of 42%, while rates for Cordes Lakes customers would need to increase by 210.5%. See Table 1 for additional details.

TABLE FOUR: TY REVENUES AND STANDALONE REVENUE REQUIREMENTS

	Cordes Lakes	Beardsley	Bella Vista	Rio Rico	Combined
TY Revenues	$649,791	$1,986,923	$5,887,369	$4,189,038	$12,713,121
Revenue requirement	$2,017,408	$2,678,213	$7,636,311	$5,894,800	$18,290,019
Required Increase	$1,367,617	$691,290	$1,748,942	$1,705,763	$5,576,898
Increase %	210.5%	34.8%	29.7%	40.7%	43.9%

Q. CAN YOU SUMMARIZE WHY THE REVENUE REQUIREMENT FOR CORDES LAKES INCREASES BY SO MUCH MORE THAN THE OTHER AREAS?

A. As mentioned above, Cordes Lakes ran into water shortages in 2016, and then much worse problems occurred in 2017. The entire system lacked resiliency and capacity, which required the following investments, as per the Direct Testimony of Joshua D. Reiff in this case:

- Security fencing at well-site properties,
- Installation of Well 7,
- Replacement of leaking or broken water mains,
- Replacement of a well pump at Well 4,
- Replacement of various booster pumps,

[22] See Liberty Utilities Rio Rico (Consolidated) Corp. – Water Division Exhibit Schedule A-1 Page 1.1.

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- Replacement of failed electronic equipment
- Installation of variable frequency drive (" VFD") units on various well and booster station sites,
- Replacement of failed isolation valves throughout the distribution system,
- Replacement of leaking black poly service lines with new copper service lines,
- Replacement of failed water meters,
- Purchase of the office building in Cordes Lakes.
- The post-test year plant being requested for recovery in this rate case of $1.5 million includes Safety improvements to the office building,
- Backup generators at three wells and two booster stations,
- ERT installations and reading collection equipment for AMR implementation,
- One service truck,
- 24 valve and pipe replacements to improve resiliency,
- Continual service connection repairs.

Q. AS NECESSARY AS THOSE INVESTMENTS WERE, THEY LEAD TO AN OVERALL 210.5% RATE INCREASE. IS THE MAGNITUDE OF THE INCREASE PROBLEMATIC?

A. I believe a 210.5 percent rate increase would be incredibly hard for the people in Cordes Lakes. The requirement for rate continuity is undermined; rate shock is present in that situation. And, as someone who has spent 24 years trying to help small water companies, I believe that even if there were no other bases to rationalize the consolidation of rates or benefits that would come from doing so, even if Dec. No. 75626 did not exist, the need to mitigate the rate shock that the Cordes Lakes customers would otherwise experience is sufficient justification to consolidate the rates.

Q. HOW WOULD THE CONSOLIDATION AFFECT THE AVERAGE RESIDENTIAL CUSTOMER BILL FROM EACH SERVICE AREA?

A. Using data from the Revenue Requirements Direct Testimony of Thomas Bourassa, Table 5 shows a comparison of the proposed average residential customer bill on a stand-alone

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and consolidated basis using the meter size with largest residential customers for each applicant.

TABLE FIVE: CONSOLIDATED AND STANDALONE AVG. RESIDENTIAL CUSTOMER BILLS

Utility*	Meter Size	Avg. Use (gallons)	Stand-Alone: Proposed Bill	Consolidated: Proposed Bill	Change ($)	Change (%)
RR	5/8 x 3/4	6,070	$50.84	$47.66	($3.18)	-6%
BV	5/8 x 3/4	5,274	$36.90	$43.44	$6.54	15%
CL	3/4	3,420	$100.70	$47.02	($53.68)	-53%
BW	3/4	5,256	$69.18	$55.48	($13.70)	-20%
RR-S	5/8 x 3/4	-	$66.37	$66.37	$0.00	-

The proposed monthly bill for a 3/4-inch metered residential customer, the largest customer class, using an average of 3,420 gallons, in Liberty Cordes Lakes is reduced by approximately 53% under the proposed consolidation than they would on a stand-alone basis. Similarly, under the consolidation scenario, the monthly customer bill for the largest residential customer class for Liberty Beardsley (3/4 inch meter) and Liberty Rio Rico Water (5/8 x 3/4 inch meter) will reduce by approximately 20% and 6%, respectively. The average residential customers in Liberty Bella Vista, using a 5/8 x 3/4 inch meter and average usage of 5,274 gallons will pay approximately 15% or $6.54 per month more under the consolidation scenario.

Q. DO THESE VALUES INCLUDE THE ACQUISITION PREMIUM YOU DESCRIBED EARLIER IN YOUR TESTIMONY?

A. They do.

Q. IS THIS TO SAY THAT ONLY CUSTOMERS IN BELLA VISTA WOULD PAY SIGNIFICANTLY MORE DUE TO CONSOLIDATING THE RATES?

A. One way to summarize the data presented in Table 5 is to say that rates for average residential customers in Liberty Bella Vista will increase by an additional 15% or $6.54 per month because of the rate consolidation. In contrast, average residential customers in Liberty Cordes Lakes would pay considerably less than they would otherwise. Average

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residential customers in Liberty Beardsley and Liberty Rio Rico will also pay less than they would otherwise.

Q. IS THIS A REASONABLE OUTCOME?

A. Absolutely. As explained earlier, Bella Vista is an entity built up through acquisitions of small, viable, and non-viable systems. Many customers in the systems comprising Bella Vista were once the beneficiaries of consolidation. All the customers are served by a strong, well-capitalized, professional utility company – with rates consolidated, each system's chance of facing a rate shock scenario (whether driven by the EPA, heat, or drought) is dramatically reduced.

Q. CAN YOU THINK OF REASONS TO JUSTIFY THE COMMISSION'S RULING <u>AGAINST</u> ACQUISITION PREMIUMS THAT LEAD TO THE CONSOLIDATION OF ARIZONA'S WATER SECTOR?

A. I would urge the Commission to carefully evaluate rate consolidation if it were clear that the types of customers were utterly different. In my testimony on RUCO's behalf in the EPCOR case and the white paper "Consolidation & Uncertainty," I pointed to the dramatic differences between household incomes in Paradise Valley versus Kingman and South Tucson. If consolidation were to make the people in Kingman or South Tucson pay acquisition premiums to benefit the customers of Paradise Valley, I would oppose it. If the consolidation involved no financial or operational improvements, I would oppose it. If the consolidation resulted in unaffordable rates, I would oppose it unless it was necessary to provide baseline levels of safe, adequate, and reliable service.

Q. AND HOW DO THOSE FACTORS LOOK IN THIS CASE?

A. None of them are present in this case. In this case, each factor weighs heavily in favor of full consolidation: The customers are similarly situated economically, and each utility has seen dramatic financial and operational improvements. The rates under consolidation are affordable for all customers under full consolidation.

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Q. ARE THERE ANY POTENTIAL NEGATIVES FROM RATE CONSOLIDATION IN CIRCUMSTANCES LIKE THE ONE THE COMPANY SEEKS TO NAVIGATE?

A. Yes, it is essential not to create an unnecessary or unfair subsidy between customer groups. The customers should be receiving, in the Commission's own words: "*same service, customer service, use of the same billing system, the same operations teams, and the costs for operations, maintenance, and similar administrative tasks*."[23]

There is no question about any of those factors in this case. The only other element the Commission has considered is whether the customers are economically similarly situated. Here are the average household incomes, property values, and household income to property value ratios for each of the utilities service areas:

TABLE SIX: ECONOMIC COMPARISONS OF SYSTEM CUSTOMERS

System	Median Household Income Median Property Value HHI/Property Value Ratio
Rio Rico	Median HHI: $54,563 Median Property Value: $161,600 HHI/Property Ratio: 2.96
Bella Vista	Median HHI: $64,154 Median Property Value: $189,941 HHI/Property Ratio: 2.96
Cordes Lakes	Median HHI: $44,175 Median Property Value: $141,600 HHI/Property Ratio: 3.17
Beardsley	Median HHI: $70,691 Median Property Value: $346,729 HHI/Property Ratio: 4.90

We can see in Table 6 that Rio Rico and Bella Vista are incredibly similar. While there is a Median HHI difference of almost $10,000, when we look at their property values, they have the same HHI/Property Value ratio of 2.96.

[23] Dec. No. 78439, Page 129, Lines 20 thru 22.

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Property value is a reliable proxy for household wealth. When we look at Cordes Lakes, we see the lowest HHI, and property values yield a slightly higher HHI/Property Value ratio of 3.17.

When we look at Beardsley's HHI and property values, we see that although they have significantly higher HHI, they have much higher mortgages. Hence, their HHI/Property Value ratio is higher than their rural counterparts, at 4.90.

Those facts do not really matter because we are not asking lower-income households to shoulder costs for higher systems. Every group will benefit from consolidation – and as the Commission recognized with Beardsley, their AIAC over-reliance combined with the growth in their service areas made that system non-viable. As the growth enters that system, we should make sure those new homeowners are grouped with other, similar customers so that as growth and the resulting rate base impacts continue, the costs are minimized to everyone over time by making the rates more gradual through rate consolidation.

Q. GENERALLY SPEAKING, WHAT ARE THE BENEFITS OF CONSOLIDATING UTILITY RATES ACROSS MULTIPLE SERVICE AREAS?

A. There are at least four potential benefits that I believe are relevant to this proceeding:

First, rate consolidation can help mitigate rate shock when a utility needs to make significant system investments.

Second, rate consolidation can support the financial integrity of the utility.

Third, rate consolidation can help facilitate future investments.

Fourth, a simpler rate structure is more transparent and reduces regulatory burdens and lowers regulatory costs.

Q. PLEASE EXPLAIN THE FIRST BENEFIT, THE POTENTIAL TO MITIGATE RATE SHOCK.

A. I discussed this issue at length above, explaining that consolidating rates would mitigate an overall rate increase of nearly 210.5% for Cordes Lakes customers. This amount in one rate adjustment will be very disruptive to customers. When rate consolidation is used, the

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impacts of significant investments are shared across a much larger set of customers – that does not mean that subsidies are occurring – in this case, the Commission can see that former beneficiaries of rate consolidation are, this time, contributing to the costs faced by other challenged systems. This ebb and flow is what avoids the question of impermissible subsidies.

Q. PLEASE DESCRIBE THE SECOND BENEFIT, WHETHER RATE CONSOLIDATION SUPPORTS THE UTILITY'S FINANCIAL INTEGRITY.

A. The Commission must consider the impact on the revenue stability of the utility, not simply because of *Hope*, *Bluefield*, and state laws and court orders, but because the customers of any essential good or service rely on the provider for their daily life. There aren't replacement goods available for water and wastewater services. As I detailed earlier in this testimony, the financial integrity of Beardsley Water was a significant concern for the Commission, and its financials were alarming to me. Liberty has turned that company around in a remarkable manner. Cordes Lakes was hauling water and shutting its system off for four hours a day in the middle of a record-breaking summer (2020).

If the Commission strictly adhered to the cost-causation principle, Beardsley would remain financially incapable, and Cordes Lakes customers would see their rates raised to crippling levels. Neither outcome benefits anyone – not the customers, the Commission, or the Company. Under rate consolidation, customers are shielded from rate shock, the Commission can reduce the odds of another water company failure, and the Company can recover its costs in a stable and timely manner.

Q. PLEASE EXPLAIN THE THIRD POTENTIAL BENEFIT FROM RATE CONSOLIDATION, A UTILITY'S ENHANCED ABILITY TO FINANCE SYSTEM INVESTMENTS.

A. The ability to attract capital for needed investment is directly and inescapably linked to revenue – and the terms upon which capital is provided are based now and inescapably on <u>revenue stability</u>.

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Thus, if your credit history is terrible, you make banks think the revenue stability of lending money to you so that you can buy a car is low – and thus, your interest rate is higher. The same thing applies to all capital decisions.

The Environmental Finance Center at the University of North Carolina identified revenue stability as one of the key financial indicators for water systems, writing:

> *"Essentially, the question of revenue stability is simple, at least at first glance: Are the rates that you have set generating sufficient revenue for your utility to recover your costs (both operating and maintenance costs, and longer-term capital costs), not only on a day-to-day basis but also under situations of uncertainty or adversity, such as a drought, a disruption to source water supplies (e.g., from an environmental pollution accident), etc.?"*[24]

The reality of small, undercapitalized utilities is the primary driver for the consolidation of Arizona's water sector. To the point made by the UNC Finance Center above, Arizona faces uncertainty and adversity from the ongoing drought and increased heat. Like those involved in this proceeding, small water companies are particularly exposed to those challenges: Cordes Lakes' history demonstrates the potential results of drought and heat. Beardsley Water's history reflects the impact of over-reliance on developer funding through Advances In Aid of Construction.

[24] Key Financial Indicators for Water Systems: Revenue Stability, February 8, 2016, "Key Financial Indicators for Water Systems: Revenue Stability | UNC Environmental Finance Center" or: https://efc.sog.unc.edu/revenue-stability/

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In this case, not only is Liberty consolidating these systems, but we are consolidating them with systems that were once undercapitalized, challenged, and in need of significant investment. And that's the entire purpose, in my mind, of consolidating Arizona's small water sector.

Q. PLEASE EXPLAIN THE FOURTH BENEFIT, ENHANCED TRANSPARENCY AND THE REDUCTION OF REGULATORY BURDENS.

A. This benefits primarily the Commission and the Company, but in so doing, it reduces costs at the margin for customers. Having multiple rate designs and tariffs requires redundant administrative costs. Rate consolidation decreases the financial impacts of large investments in a single system – rate cases cost companies a lot of time and resources. Yes, rate case expense is there, but in my experience, rate case expense doesn't come close to showing the impact of a rate case on the Company's management. Key leaders are always involved in rate cases – taking time away from core business tasks. By consolidating these companies into a larger whole, Liberty and the Commission are reducing the overall number of rate cases that must be processed, reducing the rate case impacts on management (rather than regular, small rate cases for many different utilities, Liberty can combine systems into one overall rate case.

That approach also significantly increases the transparency for the Commission. The Commission has all the books and records all at once and can more clearly see how cost allocations, revenue streams, and capital expenditures are occurring across multiple utilities rather than seeing only one piece at a time.

Q. IS THIS A SIGNIFICANT BENEFIT TO CUSTOMERS?

A. It is a clear benefit. It allows the company to spend more time, resources, and capital on running and improving the core business instead of managing and overseeing multiple rate cases. It reduces the rate case expense because witnesses can testify regarding many entities simultaneously. However, the main benefit is increased resiliency from financial and operational perspectives.

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Q. YOU IDENTIFIED THE POTENTIAL FOR AN IMPERMISSIBLE SUBSIDY AND A POTENTIAL DISBENEFIT FROM RATE CONSOLIDATION; HOW DOES THAT CONCERN APPLY TO THIS PROCEEDING?

A. Primarily, this is about customers in Bella Vista, who will pay more if the Commission approves the Company's proposal to consolidate rates. The Commission must determine whether the extra burden on those customers is more than offset by mitigating the rate shock that would otherwise occur to Cordes Lakes customers and the other benefits to customers in all four service territories. The Commission must consider whether the customers in Bella Vista are economically similar to the customers that, this time, receive the benefits of consolidation. As shown in this testimony, they are.

Q. PLEASE SUMMARIZE YOUR CONCLUSIONS.

A. Water utilities are always reluctant to increase customer costs. Still, under these circumstances, I believe the benefits more than satisfy the Commission's consolidation criteria and the recognition of acquisition premiums for non-viable companies. Comparing Liberty's investments post-acquisition against the asset investments and improvements made, particularly compared with prior Commission decisions for similarly situated companies like Global Water, shows that Liberty didn't buy these companies to get a premium. Liberty bought these companies to fix them, to make them financially and operationally viable for today's customers, and for the challenges of increased heat, drought, and growth. I also would add that consolidation works both ways. Although Bella Vista customers may pay more now, those same customers will benefit from a shared rate base for Bella Vista plant investments in the future. I think it's fair to say that consolidation will even out and benefit all customers equally over time.

Consolidation of these rates is consistent with previous precedent in Arizona and the Commission's stated policy objectives, and to find otherwise would do significant damage to the Commission's efforts to strengthen and consolidate the water sector and would raise alarm bells, again, with everyone focused on Arizona's regulatory climate.

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Q. DOES THIS CONCLUDE YOUR TESTIMONY?

A. Yes, it does.

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EXHIBIT PW-DT1

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BREAKING NEWS

Heat wave causes water shortage in Cordes Lakes; delivery shut nightly

Kelsey Mo
The Republic | azcentral.com

Published 10:44 p.m. MT June 23, 2017

Residents in Cordes Lakes are experiencing a water shortage as a result of the extreme heat.

In response, officials temporarily are shutting off water for four hours each night.

According to Yavapai County Emergency Management, water in wells has not been able to keep up with demand in the area because of high temperatures gripping the state this week.

About 1,350 homes have been impacted as a result. Cordes Lakes is located north of Black Canyon City, near the junction of Interstate 17 and State Route 69.

"The main cause of this is simply the record heat that we're having right now. The customer demand in the system has simply exceeded the capacity of the wells to produce water," said Ray Jones, an engineering consultant at Aricor Water Solutions, one of Cordes Lakes Water Company's contractors,

All of the water provided comes from groundwater wells.

According to a statement from Yavapai County Emergency Management, the water pumps that deliver water from the wells to homes are temporarily being shut down between 11 p.m. and 3 a.m. to allow the wells to replenish overnight.

"Water conservation by customers, water hauling and nightly planned system-wide shutdowns has stabilized the Cordes Lakes water system and allowed for an increase in storage levels from 36 percent of capacity to 58 percent of capacity," the statement said.

The company is asking customers to limit water use inside the home and eliminate lawn watering outside. In addition, the company is also hauling in water from Prescott Valley to put into the water system, stabilizing the water levels in the wells to an extent.

Cordes Lakes is currently under a Stage 3 Water Curtailment and Jones said that he anticipates it will last for another week at least.

"Once we get some lower temperatures, particularly when the monsoon rains would come, the problem will very quickly subside at that point," Jones said.

Last summer, the company did ask customers to lower water consumption, but did not have to cut off water at night. To prevent another situation like this from happening again, Jones said the company is building another well in the area that should be completed by late 2017, early 2018.

"We're in the process of preparing to file with the Corporation Commission for the authorization to go ahead and proceed with the construction of the well," Jones said.

Jones said there are water bottles being distributed at the Mayer Fire Station for residents in need of relief.

He said residents largely have been cooperative with the situation.

Earlier this week, the White Mountain Apache Tribe in eastern Arizona declared a water emergency in Cibecue after pumps that deliver water from a storage tower to the community failed. The Salvation Army, among others, worked Friday to deliver cases of bottled water to the community.

READ MORE:

White Mountain Apaches declare water emergency

Phoenix weather: Not much relief at night

Extreme Phoenix heat: Is there an upside?

Extreme heat shatters power records in Arizona

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BEFORE THE ARIZONA CORPORATION COMMISSION

COMMISSIONERS
JIM O'CONNOR, Chairman
LEA MÁRQUEZ PETERSON
ANNA TOVAR
NICK MYERS
KEVIN THOMPSON

IN THE MATTER OF THE APPLICATION OF LIBERTY UTILITIES (RIO RICO WATER & SEWER) CORP., AN ARIZONA CORPORATION, FOR A DETERMINATION 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: WS-02676A-23-

DIRECT TESTIMONY

OF

JILL SCHWARTZ

December 28, 2023

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I. INTRODUCTION AND PURPOSE OF TESTIMONY

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Jill Schwartz. My business address is 602 South Joplin Avenue, Joplin, Missouri, 64802.

Q. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS PROCEEDING?

A. I am testifying on behalf of Liberty Utilities (Bella Vista Water) Corp. ("Bella Vista"), Liberty Utilities (Rio Rico Water & Sewer) Corp. ("Rio Rico"), Liberty Utilities (Beardsley Water) Corp. ("Beardsley"), Liberty Utilities (Cordes Lakes Water) Corp. ("Cordes Lakes") (collectively referred to sometimes herein as "Applicants").

Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?

A. I am employed by Liberty Utilities Service Corp. ("LUSC") as the Senior Director of Regulatory Policy and Strategy. LUSC is a direct subsidiary of Liberty Utilities Co. ("LUCo") and is a subsidiary of Liberty Utilities (Canada) Corp. ("Liberty Canada" or "LUCC"), which is a wholly owned indirect subsidiary of Algonquin Power & Utilities Corp. ("APUC"). As the Senior Director of Regulatory Policy and Strategy, I lead the Corporate Regulatory team and am responsible for development of the regulatory strategy and evidentiary support for the corporate shared services costs charged to the operating utilities (like Applicants) in accordance with the APUC Cost Allocation Manual ("CAM"). In addition, the Corporate Regulatory team provides support for local and regional regulatory teams for rate cases and other regulatory matters.

Q. PLEASE DESCRIBE YOUR EDUCATIONAL AND PROFESSIONAL BACKGROUND.

A. In 2001, I completed my Bachelor of Science in Accounting from the John E. Simon School of Business at Maryville University in St. Louis, Missouri. From May 2001 to February 2015, I was employed by The Boeing Company in a variety of accounting capacities, ensuring compliance with the Federal Acquisition Regulation Mandatory Disclosure rule and developing and delivering labor compliance training for all Boeing employees. I joined Liberty Utilities in February 2015 as the Manager of Rates and Regulatory Affairs for

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Liberty Utilities (Midstates Natural Gas) Corp. In February 2017, I was promoted to Senior Manager of Rates and Regulatory Affairs for Liberty Utilities Central Region, where I was responsible for the regulatory matters involving the electric, natural gas and water utilities in Missouri, Arkansas, Illinois, Iowa, Kansas and Oklahoma. In August 2019, I transitioned to the Corporate Regulatory department, where I provided support for the cost allocation manual and corporate costs to other Liberty Utilities operating utilities across the United States and Canada. In December 2020, I was promoted to Director Regulatory Shared Services.

Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THIS COMMISSION OR ANY OTHER REGULATORY AGENCY?

A. Yes. I provided pre-filed and oral testimony before the Arizona Corporation Commission ("Commission") in the Applicant's sister companies' recent rate cases[1]. I have also testified before public utility commissions in Arkansas, Illinois, Iowa, Kentucky, Missouri, and New York, as well as the New Brunswick Energy and Utilities Board in Canada.

Q. WHAT IS THE PURPOSE OF THIS TESTIMONY?

A. The purpose of this testimony is to provide support for the Cost Allocation Manual ("CAM"), corporate shared services costs allocated to the Applicants, as well as the indirect overhead ("INDOH") derived from the corporate shared services costs and recorded in Applicants' rate base.

II. THE APUC/LIBERTY SHARED SERVICES AND COST ALLOCATION MODEL

A. Corporate Structure

Q. WHO IS THE IMMEDIATE CORPORATE PARENT OF APPLICANTS?

A. The immediate parent company for Bella Vista, Rio Rico, Beardsley and Cordes Lakes is Liberty Utilities (Sub) Corp. ("Liberty Sub Corp"). Liberty Sub Corp is the direct shareholder of seven regulated water and/or sewer utilities in Arizona, including the four

[1] Liberty Utilities (Black Mountain Sewer) Corp., Docket No. SW-02361A-19-0139; Liberty Utilities (Gold Canyon Sewer) Corp. and Liberty Utilities (Entrada Del Oro Sewer) Corp., Docket No. SW-02519A-21-0326.

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Applicants.[2] Liberty Sub Corp is also the owner of three regulated water and wastewater utilities and one unregulated water utility in Texas[3], a regulated water and wastewater utility in Missouri and an unregulated water and wastewater utility in Illinois.[4]

Q. WHERE DOES LIBERTY SUB CORP FIT INTO THE OVERALL APUC/LIBERTY CORPORATE STRUCTURE?

A. Liberty Sub Corp is a direct subsidiary of LUCo and is essentially the intermediary parent company between LUCo and the eleven individual operating utilities in Arizona and Texas. As such, Liberty Sub Corp also functions as a local shared services company with shared assets and costs recorded on its books.

Q. PLEASE DESCRIBE APUC AND ITS MAJOR SUBSIDIARIES?

A. APUC is a publicly traded utility holding company that serves as the overall corporate parent of a widely diversified portfolio of utility assets. APUC is traded on the New York ("NYSE") and Toronto ("TSX") stock exchanges. APUC has two major operating units in North America – its regulated utilities ("Liberty Utilities") and its renewable power generation facilities ("Liberty Power"). Liberty Utilities owns and operates regulated water, wastewater, natural gas and electric utilities in thirteen states and one Canadian province. Liberty Utilities is divided into three operating regions (East, Central and West). Liberty Power is an unregulated entity that owns and/or provides renewable power generation from numerous facilities located throughout the United States and Canada. In addition to APUC's two major operating units in North America, APUC also owns a water and wastewater utility in Chile and an electric utility in Bermuda.

Q. DO YOU BELIEVE THE APUC/LIBERTY CORPORATE STRUCTURE IS UNNECESSARILY COMPLICATED?

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[2] The other Arizona utilities are Liberty Utilities (Black Mountain Sewer) Corp., Liberty Utilities (Gold Canyon Sewer) Corp., Liberty Utilities (Litchfield Park Water & Sewer) Corp.

[3] The three regulated Texas utilities are Liberty Utilities (Silverleaf Water) LLC, Liberty Utilities (Tall Timbers Sewer) Corp. and Liberty Utilities (Woodmark Sewer) Corp. The unregulated Texas utility is Liberty Utilities (Seaside Water) LLC.

[4] Liberty Utilities (Missouri Water) LLC and Liberty Utilities (Fox River Water) LLC are operated and managed as part of Liberty Utilities' Central Region.

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A. No. The fact that APUC owns and operates so many individually regulated utilities across the U.S. and Canada, and now also Chile and Bermuda, as well as its power generation facilities across North America, is naturally going to lead to a certain level of organizational complexity. Ultimately, only a few corporate entities are involved in providing shared services and it is my goal in this rate case to show that our cost allocation process is understandable, rational, beneficial, consistent and readily subject to verification during regulatory inspections and audits. Therefore, a sophisticated corporate structure should not interfere with the setting of rates that provide for recovery of the Applicants' reasonable and necessary costs of service.

Q. HOW ARE ALL OF APUC'S REGULATED AND UNREGULATED ENTITIES MANAGED AND OPERATED?

A. APUC's operating units are managed and operated with shared corporate and business support services, combined with decentralized local management and operational control of day-to-day utility operations. The result is that each regulated utility (run by local management and operators) benefits from access to a wide variety of corporate and business support services and essential access to capital for infrastructure investment, all at a reasonable cost. This business model provides substantial benefits to our regulated utilities and their customers through shared corporate services while leaving local management with control over operations. Our approach to conducting business has direct influence on all business activities and serves to guide the actions of the organization in carrying out a customer-centric approach. But this local approach could not work without our shared corporate services.

B. <u>Introduction to Shared Services</u>

Q. WHAT ARE "SHARED SERVICES"?

A. In the broadest terms, shared services are corporate administrative, financial and accounting, human resources and other business support services provided to and paid for by more than one entity or division within an entity.

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Q. ARE SHARED SERVICES MODELS LIKE THIS COMMON IN THE UTILITY INDUSTRY?

A. Yes, based on my knowledge and experience, it is correct to say that use of service companies and shared services models is common in the utility industry, as well as in business generally. Through shared services models, a broad array of corporate and business support services are seamlessly provided to multiple entities across the entire organization. Such a structure is not only to be expected in any large commercial organization like ours, but absolutely necessary to achieve economies of scale and improve the quality of products and services.

Q. PLEASE EXPLAIN?

A. For Liberty Utilities, shared services allow the regulated utilities access to a greater range of business support at a lower cost than most utilities could obtain in providing similar services and incurring those costs separately. For example, treasury, information technology, insurance, and risk management are provided centrally, which provides the benefits that naturally flow from the reliance on service groups with broad experience and facilitates the standardization of these activities. In other words, the APUC/Liberty service providers were designed and exist to provide support to the operating entities.

Q. ARE ALL SHARED SERVICES PROVIDED BY AFFILIATED ENTITIES WITHIN THE APUC CORPORATE ORGANIZATION?

A. Yes. As I discussed above, APUC-affiliated companies own and operate a diverse portfolio of regulated and unregulated utility assets. Finding an unaffiliated group or groups capable of replicating the depth, experience and scope of the corporate support and services provided within the APUC/Liberty family of companies would be a daunting, if not impossible, task, one which would then have to be repeated for each region, state or general location where there are operations. That is why enterprises like APUC build their own corporate support centers that are tailor-made to meet their unique and ever-changing needs regardless of size or geography. The benefits of this type of shared services model to the customers are through economies of scale and empowerment of local operations with access

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to in-house experts providing shared services across the full spectrum of functionality, including finance, accounting, treasury, procurement, insurance, audit, risk management, IT, capital planning and other similar functions as part of utility operations. This structure provides local operations the opportunity to realize economies of scale and other knowledge-based efficiencies through shared corporate support services, without impairing the quality of those services or relationships with customers. For example, treasury, information technology, insurance, and risk management services are provided centrally. When structured and carried out correctly, providing these selected services centrally enhances the local presence our customers prefer. This is why I can confidently testify that we would not be able to have the superior locally focused operations at economically viable rates without the APUC/Liberty shared services model.

Q. CAN YOU EXPAND ON YOUR DISCUSSION OF THE SUPPORT SERVICES PROVIDED BY THESE AFFILIATED ENTITIES?

A. Yes. Starting at the top, APUC provides overall strategic management, corporate governance, financial management, and administrative and support services to all of its subsidiaries. In addition, as a publicly traded holding company, APUC also maintains access to the capital markets through the issuance of long-term debt and equity, as well as access to short-term credit facilities. Such access to capital is of substantial benefit to regulated utilities that often need large sums for infrastructure investment.

Below APUC, LUCC is generally the legal entity employing personnel physically located in Canada and providing various corporate and business support services including executive, regulatory strategy, energy procurement, operations, utility planning, administration, and customer experience. Other administrative and support services are provided by LUCC employees through the Liberty Algonquin Business Services ("LABS") business unit to Liberty Power and Liberty Utilities. LABS includes the following departments: information technology, human resources, training, environment, health, safety and security, procurement, executive and strategic management, technical services,

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risk management, financial reporting, planning and administration, treasury, internal audit, external communications, legal, and compliance.

Finally, LUSC is the legal entity employing most of Liberty's U.S.-based employees who provide support to the regulated utilities. LUSC employees generally can be placed into four categories: (1) utility dedicated employees, (2) employees who provide shared services to Liberty Power and Liberty Utilities, (3) employees who provide corporate support to all Liberty Utilities' operating utilities, and (4) regional employees who provide shared services to support the utilities within one of the operating regions (East, Central or West). Under LUSC, administration of payroll costs are streamlined and shared across APUC's U.S.-based utility companies.

Q. ARE THERE ADDITIONAL SERVICES PROVIDED ON A REGIONAL BASIS?

A. Yes, as I testified above, the various operating utilities are organized under a regional structure. This regional organization provides a more effective management and reporting hierarchy by allowing groups of state utilities to report to regional managers for specific functions and offers several additional benefits. To start, it allows the state presidents to focus on overall utility operations, state utility commission processes, customer satisfaction and community relations rather than managing individuals with a wide range of functional responsibilities. This organizational structure also allows for a sharing of expertise among regulated utilities across several states and provides for common support functions that would be too cumbersome to provide at a national corporate level and too costly to support at an individual state/utility level. The regional structure also provides for a manageable span of control for the number of individuals reporting to a single manager.

Q. DOES LIBERTY SUB CORP ALSO PROVIDE SHARED SERVICES?

A. No personnel are employed by Liberty Sub Corp. But there are employees of LUSC that are dedicated to provide services for the regulated water and wastewater utilities in Arizona and Texas that are owned by Liberty Sub Corp. Those particular employees assign and charge time and costs to Liberty Sub Corp departments that are allocated to the regulated utilities in Arizona and Texas. For example, Engineering and Operations department

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employees are employed by LUSC, but are assigned to Liberty Sub Corp in the human resources information system. Their costs are recorded on Liberty Sub Corp.'s books in their respective departments and may be directly billed to the appropriate utilities (like Bella Vista, Rio Rico, Beardsley, or Cordes Lakes) or allocated based on the local four-factor methodology to all of the Arizona and/or Texas utilities.

Q. HOW ARE THE COSTS OF ALL THESE SHARED SERVICES ALLOCATED BETWEEN ALL THE BENEFITTING ENTITIES?

A. Costs are pooled and allocated in accordance with the APUC CAM which I will explain in greater detail in the next subsection of my testimony.

C. <u>Cost Allocation and the CAM</u>

Q. PLEASE DESCRIBE THE CAM.

A. The CAM is a written manual intended to govern affiliate transactions and cost allocations within the APUC organization. The CAM describes the services provided by APUC, LUCC, LUCo and LUSC and sets forth the methods used to apportion the costs for those services among the benefitting entities. Costs allocated include both direct charges to specific entities and the allocation of indirect costs for services that benefit more than one entity within the organization. The CAM is based on the National Association of Regulatory Utility Commissions ("NARUC") Guidelines for Cost Allocations and Affiliate Transactions. The NARUC Guidelines are attached as Appendix 1 to the CAM. The CAM is attached to my testimony as Exhibit JS-DT1. The fundamental premise of the CAM is to direct charge costs to the greatest possible extent and to use rational, consistent and verifiable processes, procedures and methodologies to determine, define, and assign indirect common costs to all benefitting entities. The CAM is also designed to prevent regulated utilities from subsidizing unregulated operations.

Q. HOW IS THE CAM "BASED" ON THE NARUC GUIDELINES?

A. NARUC has recommended specific guidelines regarding transactions between affiliates. The following NARUC principles are embodied in the CAM:

1. To the maximum extent practicable, costs should be directly assigned

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(NARUC Guidelines at 2, § B.1).

2. The general method for charging indirect costs should be on a fully allocated cost basis (NARUC Guidelines at 2, § B.2).

3. To the extent possible, all direct and allocated costs should be traceable on the books of the applicable regulated utility to the applicable Uniform System of Accounts and documentation should be available to the appropriate regulatory authority upon request (NARUC Guidelines at 2, § B.3).

4. Allocation methodologies should prevent subsidization and ensure equitable cost sharing among regulated and unregulated affiliates (NARUC Guidelines at 2-3, § B.4).

5. All costs should be classified as regulated, non-regulated, or common to both (NARUC Guidelines at 3, § B.5).

6. The primary cost driver of common costs should be identified and used to allocate the cost between regulated and non-regulated affiliates (NARUC Guidelines at 3, § B.6).

7. The indirect costs of each business unit, including the allocated costs of shared services, should be spread using relevant cost allocators (NARUC Guidelines at 3, § B.7).

Q. CAN YOU PLEASE DESCRIBE HOW THE CAM IS USED TO ASSIGN AND ALLOCATE COSTS TO REGULATED UTILITIES LIKE APPLICANTS?

A. Yes, under the CAM, a utility incurs costs in two ways: (1) Assigned/Direct costs—costs incurred for the exclusive benefit of one or more other companies, and which are directly charged to the company or companies that specifically benefited; and (2) Allocated/Indirect costs—costs incurred that benefit multiple companies, but cannot be directly identified and assigned. The CAM sets forth the methodology and logical allocation factors that establish a reasonable link between the cost causer(s) and cost recovery.

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Q. CAN YOU PROVIDE EXAMPLES?

A. Yes. First, costs that are incurred by each of the Applicants as part of providing utility services in their service areas in Arizona are direct costs, and thus are neither assigned nor allocated under the CAM. Second, costs that are incurred by APUC, LUCC, LUCo or LUSC for the exclusive benefit of any utility's operations are directly assigned to that utility in accordance with the CAM. Third, costs that are incurred by APUC, LUCC, LUCo or LUSC that benefit multiple companies within the APUC corporate family are allocated using defined allocation methodologies described in the CAM. Fourth, regional costs that benefit the entities within the West Region are either directly assigned to the utility within the region or allocated using the Regional Four-Factor Methodology. Finally, Liberty Sub Corp. incurs costs for the benefit of the Arizona and Texas utilities that are allocated based on a local four-factor methodology.

Q. WHEN WAS THE CAM MOST RECENTLY UPDATED AND WHAT WERE THE SIGNIFICANT CHANGES?

A. The CAM was last updated in January 2017. With this update, the Utility Four-Factor weightings were updated and the regional operating structure and allocation methodology was established.

Q. HAS THE CAM BEEN INDEPENDENTLY REVIEWED?

A. Yes. In April 2021, LUCC engaged PricewaterhouseCoopers LLP ("PwC") to assess the processes for capturing, assigning and allocating holding/service company costs incurred as described in the CAM and to assess the CAM's compliance with guidance provided by NARUC and Federal Energy Regulatory Commission ("FERC"). PwC also assessed whether the allocations described in the CAM are based on cost-causative factors (e.g., direct charging, indirect attribution) or a multi-factor general allocator that are designed to prevent cross-subsidization (e.g., regulated versus unregulated affiliates, regulated electric versus regulated gas versus regulated water or wastewater, United States versus Canada). In addition, PwC reviewed the cost allocation workbooks to determine if the costs were actually allocated in accordance with the process stated in the CAM.

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In July 2021, PwC issued their report, which is attached as Exhibit JS-DT2. PwC concluded that the methodologies for capturing and allocating parent and shared services costs to affiliates are reasonable, supportable and consistent with NARUC and FERC guidance, and that the results of the transaction testing found that the mechanics of the allocation process are working as designed.[5]

D. <u>INDOH</u>

Q. WHAT IS INDOH?

A. Indirect overhead or "INDOH" refers to the portion of administration and general ("A&G") costs that support capital projects and, in turn, are capitalized.

Q. DOES THE CAM ADDRESS INDOH?

A. No. The purpose of the CAM is to describe the shared services provided and charged by APUC, LUCC and LUSC to the affiliates and subsidiaries within the APUC/Liberty family of businesses. Although the CAM defines and describes how the shared services costs (which are recorded as A&G costs) are assigned or allocated to the regulated utilities like the Applicants, the CAM does not define or describe the process for capitalizing a portion of the A&G costs that are indirectly incurred for the benefit of capital or construction projects.

Q. WHY ARE SUCH COSTS NOT CAPITALIZED DIRECTLY WITH ASSOCIATED CAPITAL PROJECTS?

A. Shared services departments perform many tasks that are essential to support capital and construction projects. To the extent that a task can be directly identified to a capital or construction project, it should be directly charged to the capital work order in accordance with the CAM. However, there are many shared services that are indirectly performed in support of capital projects and recorded as A&G costs. NARUC recognizes the importance of including an appropriate portion of the A&G costs as indirect overhead on construction projects in order to recognize the total cost of a construction project.[6]

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[5] Exhibit JS-DT2, PwC Assessment of the CAM, page 6.

[6] *See* NARUC Guidelines for Cost Allocations and Affiliate Transactions.

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Q. BUT AREN'T ALL OF THE ALLOCATED CORPORATE COSTS ALREADY INCLUDED IN THE APPLICANTS' REVENUE REQUIREMENTS AS A&G EXPENSES?

A. No. Directly assigned and indirectly allocated shared services costs are initially recorded as A&G expenses on Liberty Sub Corp's books. Then the West Region accounting team applies the effective capitalization rate to the A&G costs to determine the INDOH amount. The INDOH is then credited out of the A&G expenses and apportioned, as a debit amount, to the open Arizona and Texas utilities' capital projects.

Q. HOW IS INDOH INCORPORATED INTO APPLICANTS' RATES?

A. When the construction projects are completed and placed into service, the INDOH is capitalized as part of the asset on the utility's books and included as part of rate base.[7]

Q. DOES NARUC SUPPORT CAPITALIZATION OF INDOH?

A. Yes. According to NARUC USOA Account Instruction 20(A) –

> All overhead construction costs, such as engineering, supervision, general office salaries and expenses, construction engineering and supervision by others than the accounting utility, legal expenses, insurance, injuries and damages, relief and pensions, taxes and allowances for funds used during construction shall be charged to particular jobs or units on the basis of the amounts of such overheads reasonably applicable thereto, so that each job or unit shall bear its equitable proportion of such costs and that the entire costs of the unit, both direct and overhead, shall be deducted from the plant accounts at the time the property is retired.

Instruction 20(B) further provides –

> As far as practicable, the determination of payroll charges includible in construction overheads shall be based on time card distribution

[7] Gross Utility Plant in Service, Schedule B-1.

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thereof. Where this procedure is impractical, special studies shall be made periodically of the time of supervisory employees devoted to construction activities so that only such overhead costs as have a definite relation to construction shall be capitalized. The addition to direct construction costs of arbitrary percentages or amounts to cover assumed overhead costs is not permitted.

Q. HAS LIBERTY UTILITIES FOLLOWED NARUC'S INSTRUCTIONS?

A. In my opinion, yes. As previously discussed in my testimony, whenever possible shared services costs are directly charged to capital projects and capitalized as a direct cost of the project. Because it is not always practical for shared services employees to directly charge to capital projects that their activities support, Liberty Utilities has used special studies to determine an appropriate capitalization rate for the shared services performed in support of capital projects. Liberty Utilities periodically reviews and refreshes these studies to ensure the capitalization rate applied to the A&G costs is updated as the capital investment program changes over time. The most recently updated capitalization rate was determined in 2021, resulting in a rate very close to the capitalization rate supported by the 2018 study.

Q. WHAT CAPITALIZATION RATE IS USED AND HOW WAS THE RATE DETERMINED?

A. During the test year, a capitalization rate of 32.08 percent was used for the derivation of INDOH applied to the Applicants' capital projects. The capitalization rate was determined from a study conducted by PA Consulting in 2018 and 2019 and is provided as Exhibit JS-DT3. In November 2020, LUCC engaged PwC to develop and conduct a new time study to determine the percentage of time spent by shared services employees in support of capital projects.

Q. WHAT WAS THE RESULT OF THE PWC STUDY?

A. In July 2021, PwC completed its time study of the West Region shared services employees and determined that a capitalization rate of 32.43 percent is reasonable and supportable.

E. <u>Prior Regulatory Treatment of Shared Services Costs and CAM</u>

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Q. HAS THE APUC/LIBERTY SHARED SERVICES MODEL AND CAM BEEN REVIEWED BY THE COMMISSION?

A. Yes. Although I have only participated in two prior rate cases in Arizona on behalf of Liberty Utilities (the most recent Liberty Black Mountain and Liberty Gold Canyon rate cases), I understand there have already been more than 10 previous rate cases in Arizona involving allocated costs from affiliated transactions. I have attached a list of these cases to my direct testimony as Exhibit JS-DT4.

Q. DO ANY OF THE PRIOR CASES INVOLVE SIMILAR CAM AND SHARED SERVICES COSTS AS THE APPLICANTS NOW SEEK TO RECOVER IN THIS RATE CASE?

A. Generally, yes. While the CAM has been updated a few times and we are continuing to make refinements and improvements in the allocation process and methodologies, the general CAM approach has remained consistent for Liberty Utilities' regulated operations in the U.S. for many years.

Q. BESIDES ARIZONA, HAS THE CAM BEEN REVIEWED BY OTHER PUBLIC UTILITY COMMISSIONS?

A. Yes. Liberty currently operates in 13 states across the U.S. and one Canadian province. The APUC/Liberty CAM and corporate shared services model has been reviewed by regulators as part of rate proceedings in our various jurisdictions.

Q. HAVE THE CORPORATE SHARED SERVICES COSTS BEEN APPROVED FOR THE APPLICANTS' SISTER UTILITIES?

A. Yes. There have been no material disallowances of corporate shared services costs in rate cases across Liberty's footprint related to the shared services model and allocation methodologies. Our regulators have consistently recognized the need for and benefits of Liberty's shared services model.

F. <u>Applicants' Shared Services Costs</u>

Q. WHAT AMOUNT OF CORPORATE SHARED SERVICES COSTS WERE ALLOCATED TO APPLICANTS DURING THE TEST YEAR?

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A. During the test year, Liberty Sub Corp received approximately $6,020,000 of indirect allocations from APUC, LUCC and LUSC shared services allocated and billed during the test year in accordance with the methodologies defined in the CAM. After costs were allocated to Liberty Sub Corp, those costs were further allocated to the operating utilities in Arizona and Texas. Of the $6,020,000 allocated from APUC, LUCC and LUSC, Liberty Cordes Lakes received approximately $146,000, Liberty Beardsley received approximately $207,000, Liberty Rio Rico received approximately $697,000 and Liberty Bella Vista received approximately $749,000. In total Liberty Rio Rico (Consolidated) received approximately $1,799,000.

Q. ARE SHARED SERVICES PROVIDED TO APPLICANTS AT THE FULLY DISTRIBUTED COST OF PROVIDING THOSE SERVICES?

A. Yes. Costs are assigned either through a direct or allocated approach. Costs that cannot be directly assigned or indirectly allocated (e.g., general and administrative) must be included in the fully distributed cost calculation through a general allocation. Therefore, we go through this analysis of the shared services costs on a regular basis.

Q. DO ANY OF THE AFFILIATES PROFIT FROM THE SERVICES PROVIDED TO APPLICANTS?

A. No. All charges reflect the actual cost of providing that service or product. Affiliates are not charging or seeking a profit margin or any other form of affiliated profit.

Q. IS IT POSSIBLE THAT APPLICANTS COULD POTENTIALLY BE SUBSIDIZING NON-REGULATED AFFILIATES?

A. No. The CAM is designed to limit cross subsidizations in this manner. Additionally, as previously mentioned, our corporate services are provided at cost, which is determined by prevailing wages/benefits and actual incurred expenses.

Q. IF THE PROPOSED CONSOLIDATION OF THE APPLICANTS IS APPROVED BY THE COMMISSION, WOULD ANY OF YOUR TESTIMONY APPLY DIFFERENTLY TO THE SURVIVING ENTITY?

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A. No, there will just be one entity with roughly the same pro rata share currently applicable to four entities.

Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY ON BEHALF OF THE APPLICANTS?

A. Yes.

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EXHIBIT JS-DT1

ALGONQUIN POWER & UTILITIES CORP.

COST ALLOCATION MANUAL

V2017 Effective: January 1st, 2017

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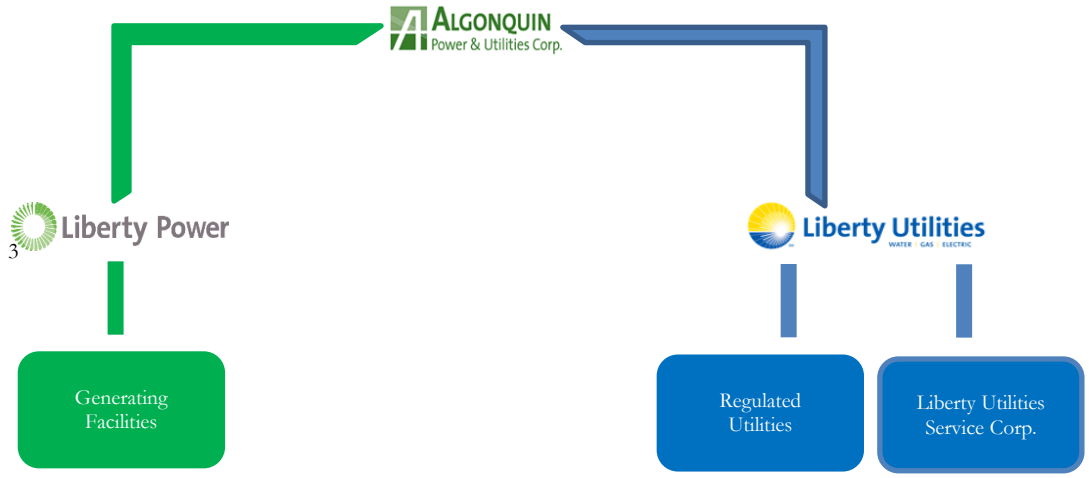
1. INTRODUCTION

The purpose of this manual is to provide a detailed explanation of services provided by Algonquin Power & Utilities Corp ("APUC") and its affiliates to other entities within the APUC family of businesses and to describe the Direct Charge[1] and Indirect Charge[2] Methodologies used for those services. The following organization chart identifies, at a high level, the corporate structure of APUC.

Figure 1: Simplified APUC Corporate Structure



This Cost Allocation Manual ("CAM") has been completed in accordance and conformance with the *NARUC Guidelines for Cost Allocations and Affiliate Transactions* ("NARUC Guidelines"). More specifically, the founding principles of this Cost Allocation Manual are to a) directly charge as much as possible to the entity that procures any specific service, and b)

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[1] Direct charges (sometimes referred to as assigned costs) are costs incurred by one company for the exclusive benefit of, or specifically identified with, one or more other companies, and which are directly charged (or assigned) to the company or companies that specifically benefited. Under the NARUC Guidelines, "Direct Costs" are defined as "costs which can be specifically identified with a specific service or product."

[2] Indirect charges (sometimes referred to as allocated costs) are costs incurred by one company that are for the benefit of either (a) all of the APUC companies or (b) all of the regulated companies, and which are charged to the benefited companies using a methodology and set of logical allocation factors that establish a reasonable link between cost causation and cost recovery. Under the NARUC Guidelines, "Indirect Costs" are defined as "costs that cannot be identified with a particular service or product. This includes but not limited to overhead costs, administrative, general, and taxes."

[3] As of April 2017, Algonquin Power Co. (APCo) is doing business under the name Liberty Power. All Liberty Power employees in Canada will become employed by Liberty Utilities (Canada) Corp. in 2017. Liberty Power employees in the United States will remain employed by Algonquin Power Fund (America) Inc.

to ensure that unauthorized subsidization of unregulated activities by regulated activities, and vice versa, does not occur. For ease of reference, the NARUC Guidelines are attached as Appendix 1.

Costs allocated can take the form of: direct labor, direct material, direct purchased services and indirect charges (as described in Tables 1, 4a and 4b in this CAM). These costs are charged by the providing party to the receiving part at fully distributed costs.

2. THE APUC CORPORATE STRUCTURE

APUC owns a widely diversified portfolio of independent power production facilities and regulated utilities[4] consisting of water distribution, wastewater treatment, electric and gas distribution utilities. While power production facilities are located in both Canada and the United States, regulated distribution utility operations are located in the United States.[5] APUC is publicly traded on the New York Stock Exchange and the Toronto Stock Exchange[6]. APUC's structure as a publicly traded holding company provides substantial benefits to its regulated utilities through access to capital markets.

APUC is the ultimate corporate parent that provides financial and strategic management, corporate governance, and oversight of administrative and support services to Liberty Utilities (Canada) Corp. ("LUC") and its subsidiaries as well as to Algonquin Power Co. ("APCo") d/b/a Liberty Power and its subsidiaries. The services provided by APUC are necessary for all affiliates, including LUC and the regulated utility subsidiaries of Liberty Utilities Co. (referred to as "Liberty Utilities"), to have access to capital markets for capital projects and operations. These services are expensed at APUC and are performed for the benefit of Liberty Power and Liberty Utilities and their respective businesses.

APUC and its affiliates benefit from APUC's expertise and access to the capital markets through the use of certain shared services, which maximizes economies of scale and minimizes redundancy. In short, it provides for maximum expertise at lower costs. Further,

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[4] All distribution and transmission utilities are owned, either directly or indirectly, by Liberty Utilities Co., which is itself indirectly owned by Liberty Utilities (Canada) Corp.

[5] Algonquin Tinker Gen Co. owns transmission assets in New Brunswick, Canada, which are subject to regulation by the New Brunswick Energy and Utilities Board.

[6] Common shares, preferred shares, and instalment receipts of APUC are traded on the Toronto Stock Exchange under the symbols AQN, AQN.PR.A, AQN.PR.D, and AQN.IR. APUC's common shares are also listed on the New York Stock Exchange under the symbol AQN. Additional corporate information can be found at the company's website, algonquinpower.com.

the use of shared expertise allows each of the entities to receive a benefit it may not be able to achieve on a stand-alone basis such as strategic management advice and access to capital at more competitive rates.

3. SCOPE OF SERVICES FROM APUC AND HOW THOSE COSTS ARE DISTRIBUTED

This section provides an overview of the services provided from APUC, and method used to distribute the associated costs for these services throughout the organization.

3.1 Services and Cost Allocation from APUC to Liberty Utilities and Liberty Power

3.1.1 Description of APUC Services and Costs

APUC provides benefits to its subsidiaries by providing financing, financial control, legal, executive and strategic management and related services. APUC charges labor rates for these shared services at cost, which is the dollar hourly rate per employee as recorded in APUC's payroll systems, grossed up for burdens such as payroll taxes, health benefits, retirement plans, other insurance provided to employees, and other employee benefits. These labor costs are charged directly to the entity incurring these costs based on timesheets to the extent possible. If labor is for the benefit of all subsidiaries then the allocation methodologies used for indirect costs are applied. See Appendix 2 for a more detailed discussion of the costs incurred by APUC.

APUC also charges non-labor services which includes Financing Services. Financing Services means the selling of units to public investors in order to generate the funding and capital necessary (be it short term or long term funding, including equity and debt) for the entire organization, including subsidiaries of Liberty Utilities and Liberty Power, as well as providing legal services and other associated costs in connection with the issuance of debt and equity.

In connection with the provision of Financing Services, APUC incurs the following types of costs: (i) strategic management costs (board of director, third-party legal services, accounting services, tax planning and filings, insurance, and required auditing); (ii) capital access costs (communications, investor relations, trustee fees, escrow and transfer agent fees); (iii) financial control costs (audit and tax expenses); and (iv) other administrative costs (examples: rent, depreciation, general office costs).

The capital raised by APUC is used by Liberty Utilities (and its regulated subsidiaries) and Liberty Power for current and future capital investments. The services provided by APUC are critical and necessary to Liberty Utilities and its regulated subsidiaries and Liberty Power because without those services they would not have a readily available source of capital funding. Further, relatively small utilities may have difficulty attracting capital on a stand-alone basis.

Indirect costs from APUC, excluding corporate capital, are pooled and allocated to LUC (and subsequently, to LUC's subsidiaries) and Liberty Power using the method summarized in Table 1. Each corporate cost type, or function, has been reviewed to properly identify the factors driving those costs. Each function or cost type is typically driven by more than one factor and each has been assigned an appropriate weighting. Table 1 includes a brief commentary on the rationale for each cost driver and weighting, along with examples for each cost type.

The services provided by APUC optimize the performance of the utilities, keeping rates low for customers while ensuring access to capital is available. If the utilities did not have access to the services provided by APUC, they would be forced to incur associated costs for financing, capital investment, audits, taxes and other similar services on a stand-alone basis, which would substantially increase such costs. Simply put, without incurring these costs, APUC would not be able to invest capital in its subsidiaries, including the regulated utilities.

Table 1: Summary of Corporate Allocation Method of APUC Indirect Costs

Type of Cost	Allocation Methodology	Rationale	Examples
Legal Costs	Net Plant 33.3% Number of Employees 33.3% O&M 33.3%	This function is driven by factors which include Net Plant, as typically the higher the value of plant, the more legal work it attracts; similarly, a greater number of	Employee labor and related administration and programs; Third party legal services

		employees are typically more indicative of larger facilities that require greater levels of attention; and O&M costs tend to be a third factor indicative of size and legal complexity.	
Tax Services	Revenue 33.3% O&M 33.3% Net Plant 33.3%	This function is driven by a variety of factors that influence the size and relative tax complexity, including Revenues, O&M and Net Plant. Tax activity can be driven by each of these factors.	Employee labor and related administration and programs, including Third party tax advice and services
Audit	Revenue 33.3% O&M 33.3% Net Plant 33.3%	This function is driven by a variety of factors that influence the size and complexity of Audit, including Revenues, O&M and Net Plant. Audit activity can be driven by each of these factors.	Employee labor and related administration and programs, including third party accounting and audit services
Investor Relations	Revenue 33.3% O&M 33.3% Net Plant 33.3%	This function is driven by factors which reflect the relative size and	Employee labor and related administration and programs,

		scope of each affiliate - Revenues, Net Plant and O&M costs.	including third party Investor day communications and materials
Director Fees and Insurance	Revenue 33.3% O&M 33.3% Net Plant 33.3%	This function is driven by factors which reflect the relative size and scope of each affiliate - Revenues, Net Plant and O&M costs.	Board of Director fees, insurance and administration
Licenses, Fees and Permits	Revenue 33.3% O&M 33.3% Net Plant 33.3%	This function is driven by factors which reflect the relative size and scope of each affiliate - Revenues, Net Plant and O&M costs.	Third party costs
Escrow and Transfer Agent Fees	Revenue 33.3% O&M 33.3% Net Plant 33.3%	This function is driven by factors which reflect the relative size and scope of each affiliate - Revenues, Net Plant and O&M costs.	Third party costs
Other Professional Services	Revenue 33.3% O&M 33.3% Net Plant 33.3%	This function is driven by factors which reflect the relative size and scope of each affiliate - Revenues, Net Plant and O&M costs.	Third party costs

Other Administration Costs	Oakville Employees 50% Total Employees 50%	This function is driven by factors which are indicative of number of employees.	Office administration costs. Employee labor and related administration
Executive and Strategic Management	Revenue 33.3% O&M 33.3% Net Plant 33.3%	This function is driven by factors which reflect the relative size and scope of each affiliate - Revenues, Net Plant and O&M costs.	Employee labor and related administration that is not directly attributable to any entity

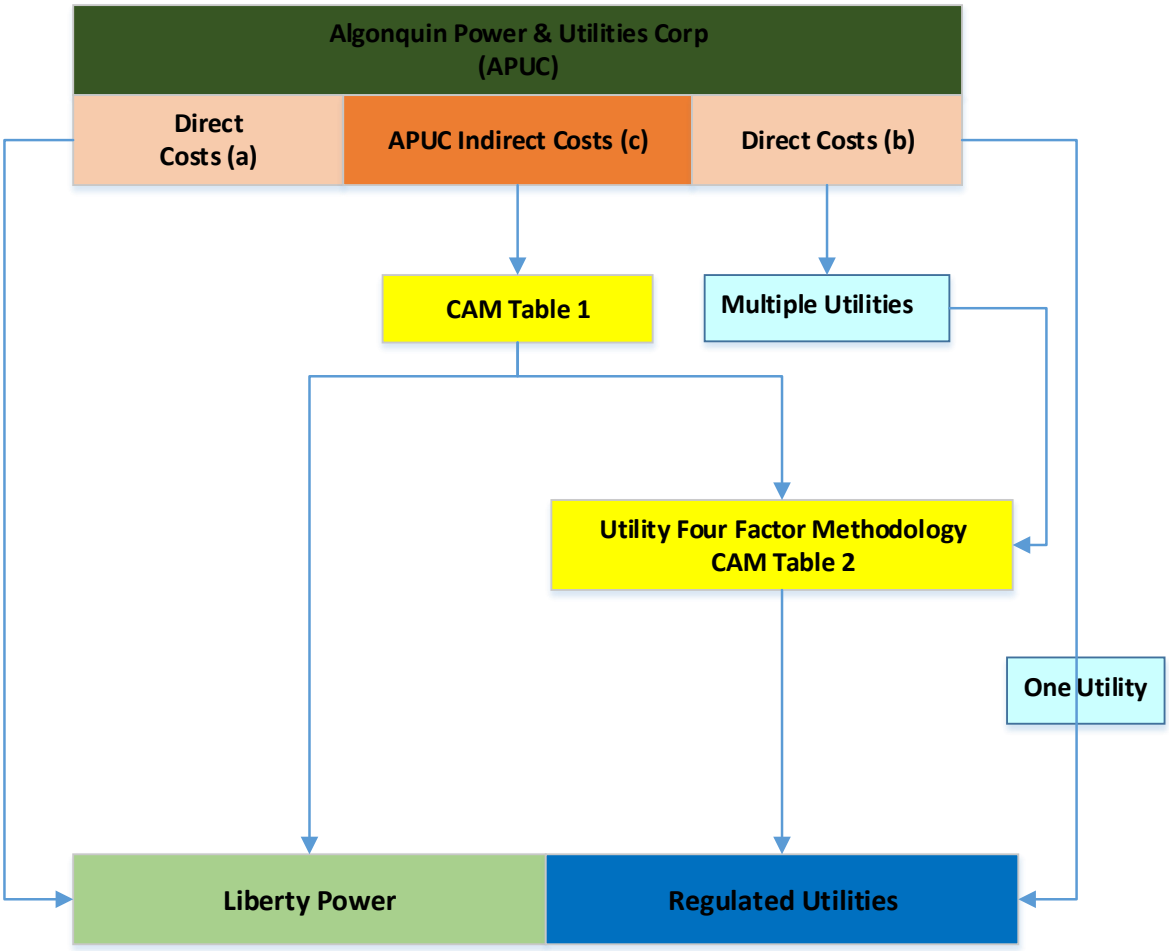
Notwithstanding the above, if a charge is related either solely to the regulated utility business or to the power generation business Liberty Power, then all of those costs will be direct charged, or assigned, to the business segment for which they are incurred. If a cost can be directly attributable to a specific entity, it will be directly charged to that entity.

In the event that organizational realignments occur, resulting in certain other services or costs to come from APUC, any allocations (if any) will be done as per the "Executive and Strategic Management" line in Table 1 above until the CAM is updated.

3.1.2 Description of the APUC Cost Flows

Please refer to Figure 2 for a diagram of the various flows of costs from APUC.

Figure 2: Illustration of APUC Corporate Cost Distributions



(a) Costs that are directly assignable to unregulated companies.
(b) Costs that are directly assignable to one regulated company, or that benefit all regulated operations.
(c) Costs that benefit both unregulated and regulated operations.

As illustrated in Figure 2 and as described above, APUC incurs three types of costs that are passed on to its direct and indirect subsidiaries. The first type is APUC's costs that directly benefit a particular specific unregulated company, which are directly assigned to that unregulated company (i.e., Liberty Power or one of its subsidiaries). The second type is APUC's costs that directly benefit a particular regulated company, which are directly assigned to that regulated company[7]. The third type are APUC's remaining costs that benefit the entire

[7] This could be directly to LUC (which would subsequently be allocated over utility subsidiaries of LUC) or to a specific utility for which the service was necessary.

enterprise (both regulated and unregulated), which are allocated between regulated and unregulated company groups pursuant to CAM Table 1. Information within Table 1 includes: (a) each type of cost incurred by APUC that is to be allocated between regulated and unregulated parts of the business; (b) the factors used to allocate each type of cost between regulated and unregulated activity; (c) the rationale for selecting the factors that are used for allocation; and (d) examples of the specific allocated costs. The costs allocated to the regulated companies as a group are then reallocated to individual utility companies using the Utility Four-Factor allocation methodology set forth in CAM Table 2 (described below), resulting in utility-specific allocated charges from APUC.

For an example of how an APUC invoice would be assigned or allocated, please see Appendix 3.

Certain costs, which are incurred for the benefit of APUC's businesses, are not allocated to any utility subsidiary. These costs include certain corporate travel and certain overheads.

4. SCOPE OF SERVICES PROVIDED BY LUC AND HOW COSTS ARE DISTRIBUTED

This section provides an overview of the services and the cost methodology for LUC.

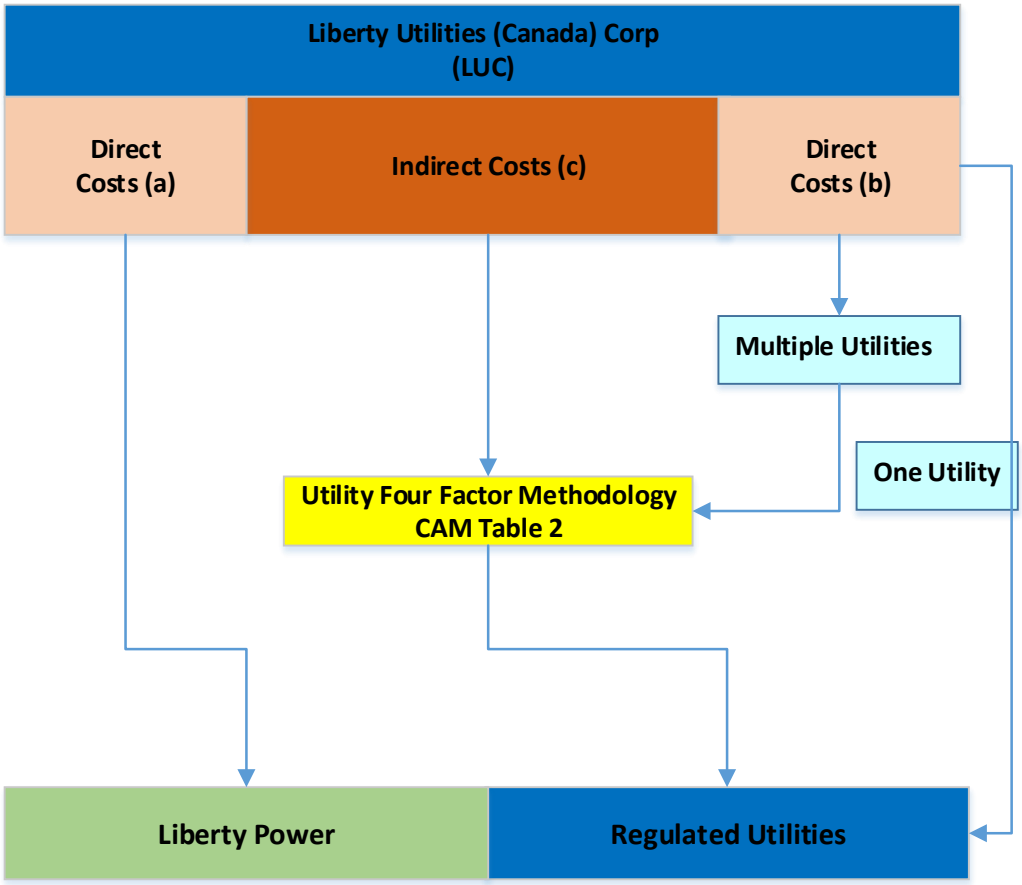
4.1 Overview of LUC Services and Costs

Various services and methods of cost distribution arise from LUC and can be categorized as those provided: (a) specifically to regulated utilities, (b) specifically to Liberty Power, or (c) to the entire organization (under the business unit of Liberty Algonquin Business Services ("LABS")). Figure 3 identifies the flow of costs from dedicated utility support and dedicated Liberty Power staff within LUC. Figure 4 identifies the flow of costs from the shared business and corporate services staff and functions ("LABS") within LUC. Both Figures 3 and 4 are depicted below in this section.

As illustrated in Figure 3, LUC incurs three types of costs. The first type is an LUC cost that directly benefits a particular Liberty Utilities affiliate (i.e., regulated company), which is directly assigned to that regulated company. The second type is an LUC cost that benefits all of the Liberty Utilities regulated companies, and which is allocated using the Utility Four-Factor Methodology described in CAM Table 2. The third type is a cost that only benefits and is directly charged to Liberty Power. All three of these cost types are described in section 4.2 below.

As illustrated in Figure 4, shared services costs arising from LUC are those from shared services[8] that benefit both the regulated group of companies and the unregulated group of companies within the APUC family; which are allocated between the two groups pursuant to the methodology described in section 4.3 and as set forth in CAM Table 4.

Figure 3: Illustration of LUC Corporate Cost Distributions

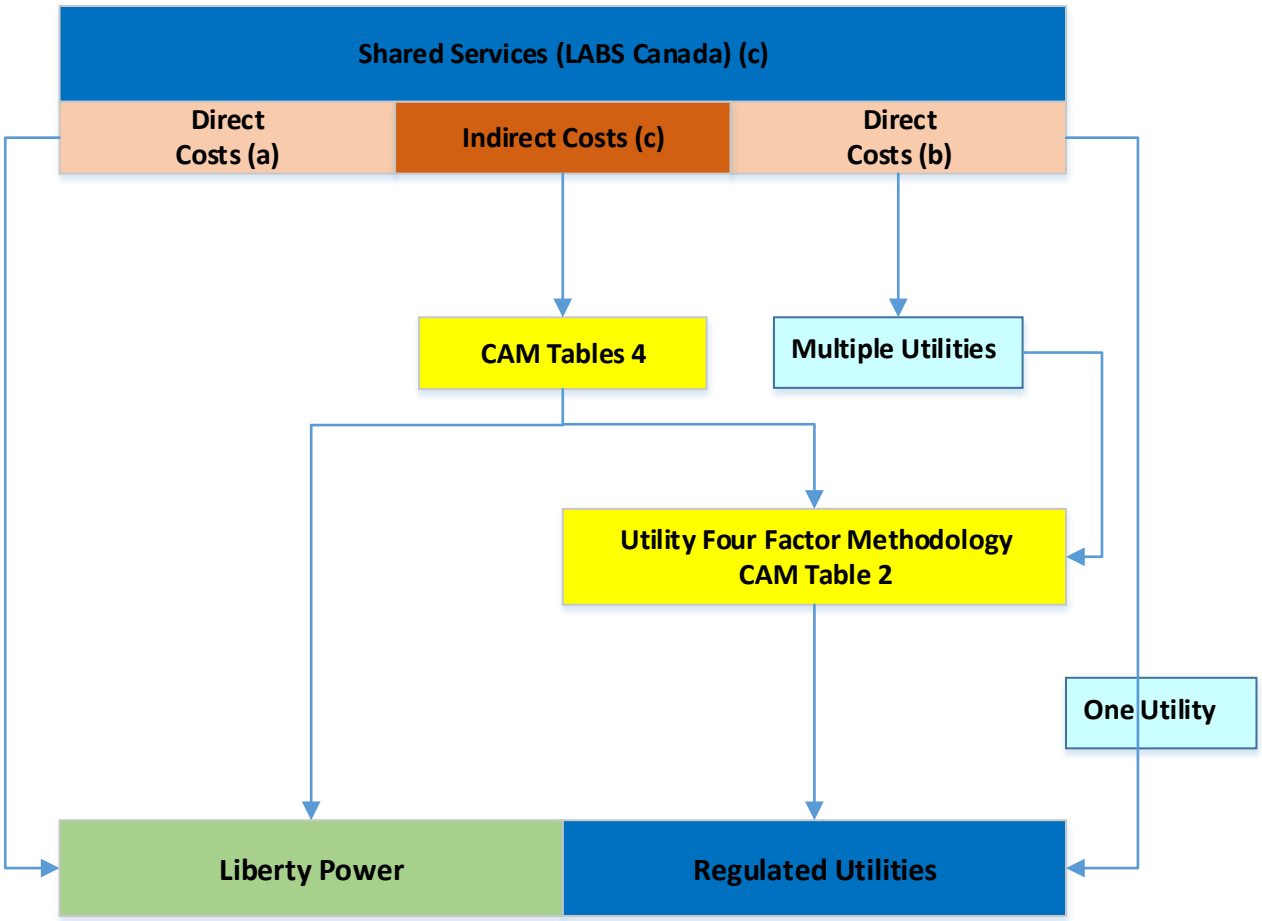


Notes:

(a) Costs that are directly assignable to unregulated companies
(b) Costs that are directly assignable to one or more specific regulated companies.
(c) Costs that benefit all regulated operations.

[8] As discussed later, shared support services that benefit both regulated and unregulated businesses within APUC are provided within Liberty Algonquin Business Services ("LABS"), which is a business unit with staff employed within LUC and LUSC. Shared services staff serve both regulated and unregulated entities. LABS staff within the corporate office in Canada are employed within LUC; LABS staff in the US are employed within LUSC. As new U.S.-based utilities are added to the Liberty-Algonquin organization, there could be a transitionary period in which some of these shared services staff and functions may also remain employed within the new utility until such time that they may be transitioned to become an employee of Liberty Utilities Service Corp. ("LUSC").

Figure 4: Illustration of LUC Shared Services Cost Distributions



Notes:

(a) Costs that are directly assignable to unregulated companies.
(b) Costs that are directly assignable to one or more regulated companies.
(c) Costs that benefit both unregulated and regulated operations.

4.2 LUC Services and Costs Provided to Liberty Utilities and Liberty Power

4.2.1 Services to Liberty Utilities

LUC provides services to Liberty Utilities such as: executive, regulatory strategy, energy procurement, operations, utility planning, administration, and customer experience.

LUC will assign costs that can be directly attributable to a specific utility. These include direct labor and direct non-labor costs. However, because the indirect LUC costs cannot be directly attributed to an individual utility, LUC allocates its indirect labor and indirect non-labor costs, including capital costs, to its regulated utilities using a Utility Four-Factor Methodology[9]. LUC uses the Utility Four-Factor Methodology to allocate costs incurred for the benefit of all of its regulated assets ("System-Wide Costs") to all of its utilities.

The Utility Four-Factor Methodology allocates costs by relative size and scope of the utilities. The methodology used by LUC involves four allocating factors, or drivers: (1) Utility Net Plant; (2) Total Customers; (3) Non-Labor Expenses; and (4) Labor Expenses, with each factor assigned an equal weight, as shown in Table 2 below.

Table 2: Utility Four-Factor Methodology Factors and Weightings

Factor	Weight
Customer Count	40%
Utility Net Plant	20%
Non-Labor Expenses	20%
Labor Expenses	20%
Total	**100%**

LUC uses the Utility Four-Factor Methodology to allocate to its regulated utilities the system-wide indirect labor and indirect non-labor costs within LUC (from its utility-dedicated staff, and from the shared services functions within LUC).

Table 3 provides a simplified hypothetical example to demonstrate how the Utility Four-Factor Methodology would be calculated based on ownership of only two hypothetical utilities.

[9] Please note, indirect costs sent to utilities via the 4-factor will consist of 1) indirect costs from LUC's utility-dedicated staff and services, plus 2) the indirect costs from APUC, 3) the indirect costs retained within LUC from LABS (the shared services staff and services within LUC), and 4) the indirect costs allocated from LUSC.

Table 3: Utility Four-Factor Methodology Example

Factor	Utility 1	Utility 2	Total All Utilities	Utility 1 % of Total	Factor Weight	Utility 1 Allocation
Utility Net Plant ($)	727	371	1098	66%	20%	13%
Customer Count (#)	6000	2000	8000	75%	40%	30%
Labor Expenses ($)	57	32	89	64%	20%	13%
Non-Labor Expenses ($)	108	41	149	72%	20%	14%
Total Allocation						71%

As can be seen from these hypothetical numbers in Table 3, Utility 1 would be allocated 71% of the total indirect costs incurred by LUC, based on its relative size and application of the Utility Four-Factor Methodology. Utility 2 would be allocated the remaining 29%. LUC has developed and utilized this methodology to better allocate costs, recognizing that larger utilities require more time and management attention and incur greater costs than smaller ones.

On occasion there may be costs which are incurred for the benefit of two or more utilities, but not all of the utilities. These costs are directly assigned to utilities as per the vendor invoice, or, if the invoice doesn't specify a share for each utility, the Utility Four-Factor Methodology is used. In this situation, the weighting is determined by only including the utilities that benefited from the service and excluding the utilities that did not receive the service. For an example of how an LUC invoice would be assigned or allocated, please see Appendix 4.

4.2.2 LUC Services to Liberty Power.

A sub-set of LUC employees provide dedicated services to Liberty Power such as: executive, energy services, asset management, business development, and operations. All costs (labor and non-labor) incurred for these services will be directly charged to Liberty Power (no

indirect costs are allocated from this group). Labor costs are tracked through timesheets and directly charged to Liberty Power.

4.3 Shared Services from LUC

The last type of costs arising from LUC are those from shared services[10] that benefit both the regulated group of subsidiary companies owned by Liberty Utilities and Liberty Power.

Consistent with the organization practices described earlier, shared services and costs (within LUC[11]) are assigned when they are directly attributable to a specific affiliate company (such as a specific distribution utility) or business unit[12] (such as Liberty Utilities or Liberty Power). Labor charges for LUC shared services staff are assigned using timesheets that depict the amount of time that is to be direct charged to either Liberty Utilities or Liberty Power (or a specific subsidiary within Liberty Utilities. or Liberty Power).

Please refer to Figure 4 above for a diagram of the various flows of costs that may arise from the shared services staff and functions within LUC[13].

Indirect costs for services from the shared services functions that cannot be directly assigned are allocated between the regulated and unregulated business units, Liberty Utilities and Liberty Power, pursuant to the methodology set forth in CAM Tables 4a and 4b. Similar to Table 1, Tables 4a and 4b include: (a) each type of cost incurred by shared services functions within LUC that is to be allocated between regulated and unregulated parts of the business; (b) the factors used to allocate each type of cost between regulated and unregulated activity; (c) the rationale for selecting the factors that are used for allocation; and (d) examples of the specific allocated costs. The costs allocated to the regulated companies as a group are then reallocated to individual companies using the Utility Four-Factor Methodology set forth in CAM Table 2, resulting in utility-specific allocated charges from LUC.

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[10] Liberty Algonquin Business Services ("LABS") is a business unit found organizationally within LUC and LUSC that serves both regulated and unregulated entities. The LABS business unit provides shared services throughout the organization. LABS employees and functions provided from Canada are employed within LUC; LABS employees and functions located in the U.S. are typically employed within LUSC.

[11] As will be discussed further in section 5, shared services to the entire APUC organization are also provided from staff within LUSC.

[12] To clarify, if a LABS service is for only one specific organization, such as the unregulated generation business, Liberty Power, the cost will be directly charged to that business unit.

[13] Sometimes referred to as "LABS Canada."

For an example of how an invoice or cost within LUC's shared services (LABS) would be assigned or allocated, please see Appendix 5.

4.3.1 Business Services and Corporate Services

LUC shared services that would be provided to the entire company, i.e., Liberty Power and Liberty Utilities, are internally referenced under two names - Business Services and Corporate Services. The services and functions within each category are shown in the tables below[14]. Indirect costs from Business Services and Corporate Services are allocated using the following methodology shown in Tables 4a and 4b, respectively, which are designed to closely align the costs with the driver of the activity.

Table 4a: Summary of Corporate Allocation Method of LUC[15] Business Services Indirect Costs

Type of Cost	Allocation Methodology	Rationale	Examples
Information Technology	Number of Employees 90% O&M 10%	IT function is driven by factors which include number of employees and O&M. The larger the number of employees, the more support, software and IT infrastructure is required.	Enterprise wide support, architecture, etc. Third party fees
Human Resources	Number of Employees 100%	HR function is driven by number of employees. A greater number of employees requires	HR policies, payroll processing, benefits,

[15] And LUSC shared services functions.

		additional HR support	employee surveys
Training	Number of Employees 100%	Training is directly proportional to the number of employees per function	Courses, lectures, in house training sessions by third party providers
Facilities and Building Rent	Oakville Employees 100%	Office space occupied by employees accurately reflects space requirements of each subsidiary	Corporate office building
Environment, Health, Safety and Security	Number of Employees 100%	EHSS training, etc. is directly proportional to the number of employees per function	Enterprise wide programs, employee labor and related administration
Procurement	O&M 50% Capital Expenditures 50%	Procurement function is based on typical proportion of expenditures	Enterprise wide support and related administration
Executive and Strategic Management	Revenue 33.3% O&M 33.3% Net Plant 33.3%	This function is driven by factors which reflect the relative size and scope of each affiliate - Revenues, Net Plant and O&M costs.	Employee labor and related administration that is not directly attributable to any entity

Technical Services	Net Plant 33.3% Revenue 33.3% O&M 33.3%	This function is driven by factors which reflect the relative size and scope of each affiliate-Revenues, Net Plant and O&M costs.	Employee labor and related administration that is not directly attributable to any entity
Utility Planning	Net Plant 33.3% Revenue 33.3% O&M 33.3%	This function is driven by factors which reflect the scope of each affiliate Management - Revenues, Net Plant and O&M costs.	Employee labor and related administration that is not directly attributable to any entity

Table 4b: Summary of Corporate Allocation Method of LUC[16] Corporate Services Indirect Costs

Risk Management	Net Plant 33.3% Revenue 33.3% O&M 33.3%	This function is driven by factors which reflect the relative size and complexity of Risk Management - Revenues, Net Plant and O&M costs.	Employee labor and related administration, Software platform, fees and administration

[16] And LUSC shared services functions.

Financial Reporting, Planning and Administration	Revenue 33.3% O&M 33.3% Net Plant 33.3%	This function is driven by factors which reflect the relative size and complexity of Financial Reporting and Admin. - Revenues, Net Plant and O&M costs.	Employee labor and related administration and third party fees
Treasury	Capital Expenditures 25% O&M 50% Net Plant 25%	Treasury activity is typically guided by the amount of necessary capex/plant for each utility, and operating costs/cash flow	Third party financing, employee labor and related administration and programs
Internal Audit	Net Plant 25% O&M 75%	This function is driven by factors which reflect the relative size and complexity of Internal audit activity. Larger Plant and operating costs of a given facility drive more activity from IA.	Third party fees, employee labor and related administration and programs
External Communications	Total Employees 100%	Communications cost is directly proportional to the number of employees	Enterprise wide support and related administration
Legal Costs	Net Plant 33.3%	This function is driven by factors	Employee labor and related

	Number of Employees 33.3% O&M 33.3%	which include Net Plant, as typically the higher the value of plant, the more legal work it attracts; similarly, a greater number of employees are typically more indicative of larger facilities that require greater levels of attention; and O&M costs tend to be a third factor indicative of size and legal complexity.	administration and programs, including third party legal
Compliance	Revenue 33.3% O&M 33.3% Net Plant 33.3%	This function is driven by factors which reflect the relative size and scope of each affiliate - Revenues, Net Plant and O&M costs.	Employee labor and related administration that is not directly attributable to any entity

5. LIBERTY UTILITIES SERVICE CORP.

This section provides an overview of some of the services (as outlined in Table 5) and the cost methodology for Liberty Utilities Service Corp. ("LUSC").

Most U.S.-based utility employees are employed by LUSC and are dedicated to serve particular utilities. All employees' labor costs, such as salaries, and associated labor costs, such as benefits, insurance etc. are to be paid by LUSC and direct charged to the company to which the employee is dedicated and performs work. Services provided by employees within LUSC

to each regulated utility shall be distributed on a time sheet basis to the extent possible. In infrequent instances where time sheeting may not be possible, the allocation factors shown in Tables 4a and 4b are to be used, as will be explained below.

5.1 Shared Services from LUSC

LUSC employs some individuals who provide shared services (listed in Table 5 below). Costs distributed by LUSC will include those from shared services employees: (a) where the function benefits both Liberty Utilities and Liberty Power businesses and (b) where the function benefits some or all of the regulated utilities within Liberty Utilities (e.g., energy procurement services).

Consistent with the organizational shared services practices described earlier, shared services and costs (within LUSC) are assigned when they are directly attributable to a specific affiliate company (such as a specific distribution utility, for example) or business unit (such as Liberty Utilities or Liberty Power). Labor charges for LUSC shared services staff are assigned using timesheets that depict the amount of time that is to be direct charged to either Liberty Utilities or Liberty Power (or a specific subsidiary within Liberty Utilities or Liberty Power).

The type of U.S. shared services that benefits both Liberty Utilities and Liberty Power businesses is referred to as LABS U.S. The LABS U.S. indirect costs for services from the shared services staff and functions within LUSC that cannot be directly assigned are allocated between the regulated and unregulated business units, Liberty Utilities and Liberty Power, and are distributed in the same manner per CAM Tables 4a and 4b described for shared services staff and functions within LUC. Consistent with the practices within LUC, the costs allocated from LUSC to the regulated companies as a group (i.e. to Liberty Utilities) are then reallocated to individual utility companies within the Liberty Utilities structure using the Utility Four-Factor Methodology set forth in CAM Table 2, resulting in utility-specific allocated charges from LUSC.

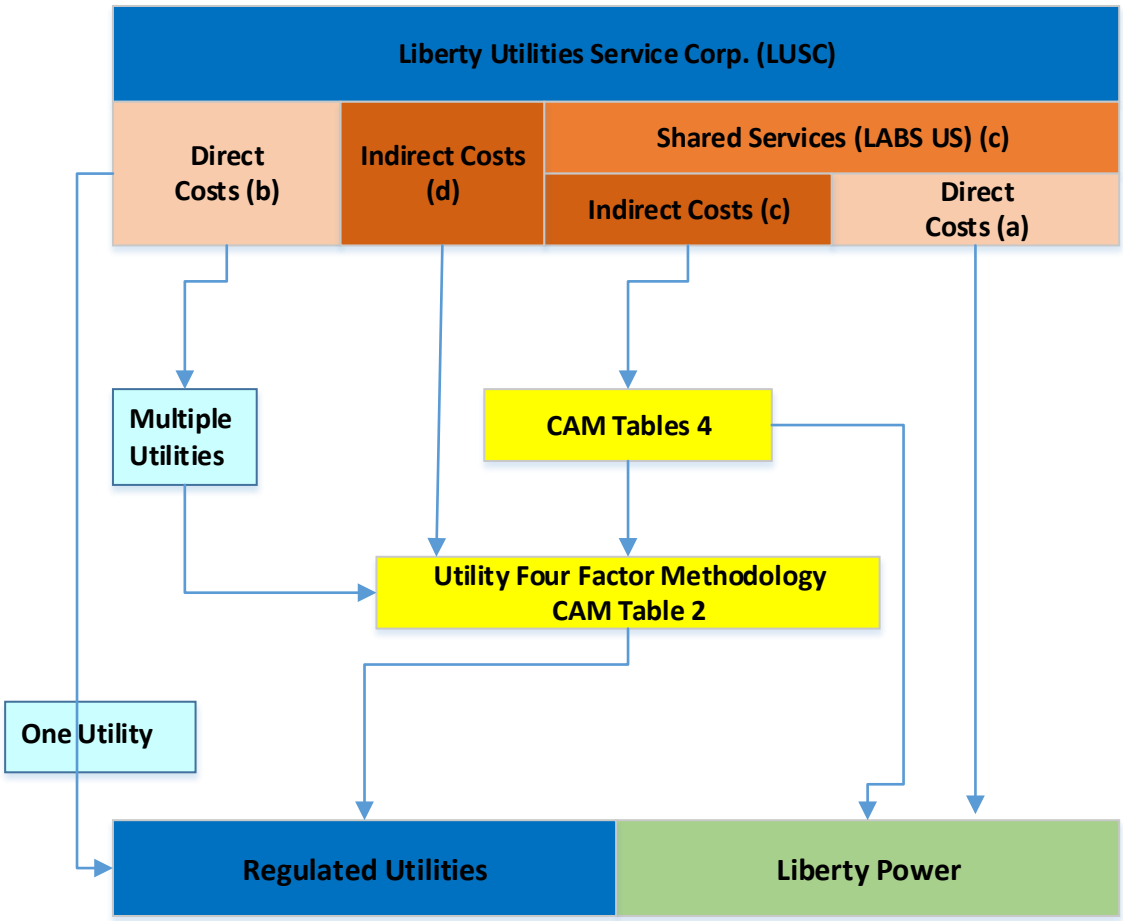
The indirect costs from the U.S. shared services that only benefit the regulated utilities are distributed using the Utility Four-Factor Methodology set forth in CAM Table 2, resulting in utility-specific allocated charges from LUSC.

Figure 5 below depicts the various flows of costs from LUCS.

Table 5 – List of Shared Services provided by Liberty Utilities Service Corp.

Customer Care and Billing
IT/Tech Support
Human Resources
Gas Control
Legal
Compliance
Regulatory & Government Relations
Environmental, Health, Safety and Security
Procurement
Operations
Engineering; Dispatch and Control
Outage Management
GIS/Mapping
Vegetation Management
Energy Procurement
Accounting and Finance
Managerial
Utility Planning
Customer Communication

Figure 5: Illustration of LUSC Cost Distributions



Notes:

(a) Costs that are directly assignable to unregulated companies.
(b) Costs that are directly assignable to regulated companies.
(c) Costs that benefit both unregulated and regulated operations.

The allocation methodology may be adjusted based on the number of participating utilities. For example, Customer Service representatives who serve only the New Hampshire utilities will only have their indirect costs allocated, if any, to the two utilities within New Hampshire. Labor costs associated with energy procurement are directly billed to the utilities requiring energy procurement services using timesheets.

6. COST DISTRIBUTION AT THE REGIONAL OR STATE UTILITY LEVEL

Within the Liberty Utilities organization, the organizational structure and reporting relationships may evolve as the organization grows and develops. Costs and services provided to the regional or state utility level from other corporate entities are directly assigned to the extent possible and distributed over the utilities within the state or region for which they are provided. Any services and costs which cannot be directly assigned will be allocated to the utilities within the region or state using the Regional Four-Factor Methodology (25% weighting for the factors of: customer count, utility net plan, non-labor expenses, and labor expenses), unless another method of allocation is legally required.

In addition, each of the regulated entities will distribute costs amongst their affiliated entities in accordance with applicable laws/rules and affiliated service agreements. These cost allocation methods are consistent with the principles of this CAM.

7. CORPORATE CAPITAL

APUC or LUC will make capital investments such as corporate headquarters, IT systems, etc. that benefit the various operating businesses. The costs of these investments may be distributed monthly in the form of an intercompany operating expense charge, that captures the depreciation expense and cost of capital associated with the particular assets, or an alternate method of capital allocation based on the particular needs of the project. All costs associated to service the investment will be allocated to Liberty Power and Liberty Utilities, if applicable, typically based on the allocation method from which the capital investment is made. For example, if the capital investment is made in Human Resources then the allocation methodology used for Human Resources to allocate non-capital indirect costs as shown in Table 4a will be used to allocate the charge associated with the corporate capital expenditures, including the cost of capital, depreciation, and all other associated costs. From time to time, the distribution of costs associated with a corporate capital investment may use an alternate

method. Any corporate capital charges allocated or assigned to LUC are then reallocated to individual Liberty Utilities distribution utilities, or a sub-set of one or multiple distribution utilities, using the Utility Four-Factor Methodology set forth in CAM Table 2.

8. CAM TEAM AND TRAINING

The oversight of the CAM is the responsibility of the corporate Regulatory Department. Any updates or revisions are coordinated and completed by this Department. A CAM Team will be created consisting of trained employees to oversee the operations and management of the CAM principles throughout the organization.

The CAM, and any support material, is available to all employees via the Company intranet. Employee training on the CAM will be provided via the Company's Learning Management System.

9. AUDIT, RECORD KEEPING & AFFILIATE TRANSACTION RULES

Records of each company will be maintained such that all affiliate transactions are auditable. The records will document the cost of transactions, the methods used to distribute the costs, and descriptions of the services provided. The records will be retained for a minimum of three years or as required by law or regulation. The regulator will have access to records, consistent with applicable laws, regarding transactions between the regulated utility and its affiliates. All companies subject to affiliate transaction rules, whether state or federal, will comply with such requirements.

10. UPDATING ALLOCATIONS

Allocation percentages[17] are updated annually. These annual updates to the allocation percentages are based on the most recent audited financial statements and other actual, year-end information. The updated percentages come into effect each April 1st and are valid through to the following March 31st. The Utility Four-Factor Methodology allocation percentages are also updated as an entity is either acquired or sold.

[17] To clarify, the factors and weightings are expected to remain constant. It is the underlying information used to calculate the allocation percentages that is updated annually, such as the most recent net plant figures, or the most recent numbers of employees, for example.

11. APPENDICES

APPENDIX 1 - NARUC GUIDELINES FOR COST ALLOCATIONS

Guidelines for Cost Allocations and Affiliate Transactions:

The following Guidelines for Cost Allocations and Affiliate Transactions (Guidelines) are intended to provide guidance to jurisdictional regulatory authorities and regulated utilities and their affiliates in the development of procedures and recording of transactions for services and products between a regulated entity and affiliates. The prevailing premise of these Guidelines is that allocation methods should not result in subsidization of non-regulated services or products by regulated entities unless authorized by the jurisdictional regulatory authority. These Guidelines are not intended to be rules or regulations prescribing how cost allocations and affiliate transactions are to be handled. They are intended to provide a framework for regulated entities and regulatory authorities in the development of their own policies and procedures for cost allocations and affiliated transactions. Variation in regulatory environment may justify different cost allocation methods than those embodied in the Guidelines.

The Guidelines acknowledge and reference the use of several different practices and methods. It is intended that there be latitude in the application of these guidelines, subject to regulatory oversight. The implementation and compliance with these cost allocations and affiliate transaction guidelines, by regulated utilities under the authority of jurisdictional regulatory commissions, is subject to Federal and state law. Each state or Federal regulatory commission may have unique situations and circumstances that govern affiliate transactions, cost allocations, and/or service or product pricing standards. For example, The Public Utility Holding Company Act of 1935 requires registered holding company systems to price "at cost" the sale of goods and services and the undertaking of construction contracts between affiliate companies.

The Guidelines were developed by the NARUC Staff Subcommittee on Accounts in compliance with the Resolution passed on March 3, 1998 entitled "Resolution Regarding Cost Allocation for the Energy Industry" which directed the Staff Subcommittee on Accounts together with the Staff Subcommittees on Strategic Issues and Gas to prepare for NARUC's consideration, "Guidelines for Energy Cost Allocations." In addition, input was requested from other industry parties. Various levels of input were obtained in the development of the Guidelines from the Edison Electric Institute, American Gas Association, Securities and Exchange Commission, the Federal Energy Regulatory Commission, Rural Utilities Service

and the National Rural Electric Cooperatives Association as well as staff of various state public utility commissions.

In some instances, non-structural safeguards as contained in these guidelines may not be sufficient to prevent market power problems in strategic markets such as the generation market. Problems arise when a firm has the ability to raise prices above market for a sustained period and/or impede output of a product or service. Such concerns have led some states to develop codes of conduct to govern relationships between the regulated utility and its non-regulated affiliates. Consideration should be given to any "unique" advantages an incumbent utility would have over competitors in an emerging market such as the retail energy market. A code of conduct should be used in conjunction with guidelines on cost allocations and affiliate transactions.

A. DEFINITIONS

1. Affiliates - companies that are related to each other due to common ownership or control.

2. Attestation Engagement - one in which a certified public accountant who is in the practice of public accounting is contracted to issue a written communication that expresses a conclusion about the reliability of a written assertion that is the responsibility of another party.

3. Cost Allocation Manual (CAM) - an indexed compilation and documentation of a company's cost allocation policies and related procedures.

4. Cost Allocations - the methods or ratios used to apportion costs. A cost allocator can be based on the origin of costs, as in the case of cost drivers; cost-causative linkage of an indirect nature; or one or more overall factors (also known as general allocators).

5. Common Costs - costs associated with services or products that are of joint benefit between regulated and non-regulated business units.

6. Cost Driver - a measurable event or quantity which influences the level of costs incurred and which can be directly traced to the origin of the costs themselves.

7. Direct Costs - costs which can be specifically identified with a particular service or product.

8. Fully Allocated costs - the sum of the direct costs plus an appropriate share of indirect costs.
9. Incremental pricing - pricing services or products on a basis of only the additional costs added by their operations while one or more pre-existing services or products support the fixed costs.

10. Indirect Costs - costs that cannot be identified with a particular service or product. This includes but not limited to overhead costs, administrative and general, and taxes.

11. Non-regulated - that which is not subject to regulation by regulatory authorities.

12. Prevailing Market Pricing - a generally accepted market value that can be substantiated by clearly comparable transactions, auction or appraisal.

13. Regulated - that which is subject to regulation by regulatory authorities.

14. Subsidization - the recovery of costs from one class of customers or business unit that are attributable to another.

B. COST ALLOCATION PRINCIPLES

The following allocation principles should be used whenever products or services are provided between a regulated utility and its non-regulated affiliate or division.

1. To the maximum extent practicable, in consideration of administrative costs, costs should be collected and classified on a direct basis for each asset, service or product provided.

2. The general method for charging indirect costs should be on a fully allocated cost basis. Under appropriate circumstances, regulatory authorities may consider incremental cost, prevailing market pricing or other methods for allocating costs and pricing transactions among affiliates.

3. To the extent possible, all direct and allocated costs between regulated and non-regulated services and products should be traceable on the books of the applicable regulated utility to the applicable Uniform System of Accounts. Documentation should be made available to the appropriate regulatory authority upon request regarding transactions between the regulated utility and its affiliates.

4. The allocation methods should apply to the regulated entity's affiliates in order to prevent subsidization from, and ensure equitable cost sharing among the regulated entity and its affiliates, and vice versa.

5. All costs should be classified to services or products which, by their very nature, are either regulated, non-regulated, or common to both.

6. The primary cost driver of common costs, or a relevant proxy in the absence of a primary cost driver, should be identified and used to allocate the cost between regulated and non-regulated services or products.

7. The indirect costs of each business unit, including the allocated costs of shared services, should be spread to the services or products to which they relate using relevant cost allocators.

C. COST ALLOCATION MANUAL (NOT TARIFFED)

Each entity that provides both regulated and non-regulated services or products should maintain a cost allocation manual (CAM) or its equivalent and notify the jurisdictional regulatory authorities of the CAM's existence. The determination of what, if any, information should be held confidential should be based on the statutes and rules of the regulatory agency that requires the information. Any entity required to provide notification of a CAM(s) should make arrangements as necessary and appropriate to ensure competitively sensitive information derived therefrom be kept confidential by the regulator. At a minimum, the CAM should contain the following:

1. An organization chart of the holding company, depicting all affiliates, and regulated entities.

2. A description of all assets, services and products provided to and from the regulated entity and each of its affiliates.

3. A description of all assets, services and products provided by the regulated entity to non-affiliates.

4. A description of the cost allocators and methods used by the regulated entity and the cost allocators and methods used by its affiliates related to the regulated services and products provided to the regulated entity.

D. AFFILIATE TRANSACTIONS (NOT TARIFFED)

The affiliate transactions pricing guidelines are based on two assumptions. First, affiliate transactions raise the concern of self-dealing where market forces do not necessarily drive prices. Second, utilities have a natural business incentive to shift costs from non-regulated competitive operations to regulated monopoly operations since recovery is more certain with captive ratepayers. Too much flexibility will lead to subsidization. However, if the affiliate transaction pricing guidelines are too rigid, economic transactions may be discouraged.

The objective of the affiliate transactions' guidelines is to lessen the possibility of subsidization in order to protect monopoly ratepayers and to help establish and preserve competition in the electric generation and the electric and gas supply markets. It provides ample flexibility to accommodate exceptions where the outcome is in the best interest of the utility, its ratepayers and competition. As with any transactions, the burden of proof for any exception from
the general rule rests with the proponent of the exception.

1. Generally, the price for services, products and the use of assets provided by a regulated entity to its non-regulated affiliates should be at the higher of fully allocated costs or prevailing market prices. Under appropriate circumstances, prices could be based on incremental cost, or other pricing mechanisms as determined by the regulator.

2. Generally, the price for services, products and the use of assets provided by a non-regulated affiliate to a regulated affiliate should be at the lower of fully allocated cost or prevailing market prices. Under appropriate circumstances, prices could be based on incremental cost, or other pricing mechanisms as determined by the regulator.

3. Generally, transfer of a capital asset from the utility to its non-regulated affiliate should be at the greater of prevailing market price or net book value, except as otherwise required by law or regulation. Generally, transfer of assets from an affiliate to the utility should be at the lower of prevailing market price or net book value, except as otherwise required by law or regulation. To determine prevailing market value, an appraisal should be required at certain value thresholds as determined by regulators.

4. Entities should maintain all information underlying affiliate transactions with the affiliated utility for a minimum of three years, or as required by law or regulation.

E. AUDIT REQUIREMENTS

1. An audit trail should exist with respect to all transactions between the regulated entity and its affiliates that relate to regulated services and products. The regulator should have complete access to all affiliate records necessary to ensure that cost allocations and affiliate transactions are conducted in accordance with the guidelines. Regulators should have complete access to affiliate records, consistent with state statutes, to ensure that the regulator has access to all relevant information necessary to evaluate whether subsidization exists. The auditors, not the audited utilities, should determine what information is relevant for a particular audit objective. Limitations on access would compromise the audit process and impair audit independence.

2. Each regulated entity's cost allocation documentation should be made available to the company's internal auditors for periodic review of the allocation policy and process and to any jurisdictional regulatory authority when appropriate and upon request.

3. Any jurisdictional regulatory authority may request an independent attestation engagement of the CAM. The cost of any independent attestation engagement associated with the CAM, should be shared between regulated and non-regulated operations consistent with the allocation of similar common costs.

4. Any audit of the CAM should not otherwise limit or restrict the authority of state regulatory authorities to have access to the books and records of and audit the operations of jurisdictional utilities.

5. Any entity required to provide access to its books and records should make arrangements as necessary and appropriate to ensure that competitively sensitive information derived therefrom be kept confidential by the regulator.

F. REPORTING REQUIREMENTS

1. The regulated entity should report annually the dollar amount of non-tariffed transactions associated with the provision of each service or product and the use or sale of each asset for the following:

a. Those provided to each non-regulated affiliate.
b. Those received from each non-regulated affiliate.
c. Those provided to non-affiliated entities.

2. Any additional information needed to assure compliance with these Guidelines, such as cost of service data necessary to evaluate subsidization issues, should be provided.

Source:
http://www.naruc.org/Publications/Guidelines%20for%20Cost%20Allocations%20and%20Affiliate%20Transactions.pdf

APPENDIX 2 – DETAILED EXPLANATION OF APUC COSTS

1. APUC STRATEGIC MANAGEMENT COSTS

Strategic management decisions are critical for any public utility. The need for strategic management is even more pronounced for APUC as a publicly traded company, which depends on access to capital funding through public sales of units. APUC seeks to hire talented strategic managers that aid in running each facility owned by the company as efficiently and effectively as possible. This ensures the long term health of each utility and ensures that rates are kept as low as possible without compromising the level of service. It also facilitates each regulated utility's access to necessary capital funding at reduced costs. The costs included in Strategic Management Costs fall into the following categories.

a. Board of Directors

The Board of Directors provides strategic oversight on all company affairs including high level approvals of strategy, operation and maintenance budgets, capital budgets, etc. In addition, the Board of Directors provides corporate governance and ensures that capital and costs are incurred prudently, which ultimately protects ratepayers.

b. General Legal Services

General legal services involve legal matters not specific to any single facility, including review of audited financial statements, annual information filings, Sedar filings, review of contracts with credit facilities, incorporation, tax issues of a legal nature, market compliance, and other similar legal costs. These legal services are required in order for APUC to provide capital funding to individual utilities, without which the utilities could not provide adequate service. Additionally, the services ensure that APUC's subsidiaries remain compliant in all aspects of operations and prevent those entities from being exposed to unnecessary risks.

c. Professional Services

Professional Services including strategic plan reviews, capital market advisory services, ERP System maintenance, benefits consulting, and other similar professional services. By providing these services at a parent level, the subsidiaries are able to benefit from economies of scale. Additionally, some of these services improve APUC's access to capital which benefits all of its subsidiaries.

2. ACCESS TO CAPITAL MARKETS

One of APUC's primary functions is to ensure its subsidiaries have access to quality capital. APUC is listed on the New York Stock Exchange ("NYSE") and the Toronto Stock Exchange ("TSX"), leading financial markets. In order to allow its subsidiaries to have continued access to those capital markets, APUC incurs the following costs. These services and costs are a prerequisite to the subsidiaries continued access to those capital markets.

a. License and Permit Fees

In connection with APUC's participation in the NYSE and the TSX, APUC incurs certain license and permit fees such as Sedar fees, annual filing fees, licensing fees, etc. These licensing and permit fees are required in order to sell units on the NYSE and the TSX, which in turn provides funding for utility operations.

b. Escrow Fees

In connection with the payment of dividends to unit holders, APUC incurs escrow fees. Escrow fees are incurred to ensure continued access to capital and ensure continuing and ongoing investments by shareholders. Without such escrow fees, APUC's subsidiaries would not have a readily available source of capital funding.

c. Unit Holder Communications

Unit holder communication costs are incurred to comply with filing and regulatory requirements of the NYSE and the TSX and meet the expectations of shareholders. These costs include items such as news releases and unit holder conference calls. In the absence of shareholder communication costs, investors would not invest in the units of APUC, and in turn, APUC would not have capital to invest in its subsidiaries. With such communications services, the subsidiaries would not have a readily available source of capital funding.

3. APUC FINANCIAL CONTROLS

Financial control costs incurred by APUC include costs for audit services and tax services. These costs are necessary to ensure that the subsidiaries are operating in a manner that meets audit standards and regulatory requirements, which have strong financial and operational controls, and financial transactions are recorded accurately and prudently. Without these services, the regulated utilities would not have a readily available source of capital funding.

a. Audit Fees

Audits are done on a yearly basis and reviews are performed quarterly on all facilities owned by APUC on an aggregate level. These corporate parent level audits reduce the cost of the stand-alone audits significantly for utilities which must perform its own separate audits. Where stand-alone audits are not required, ratepayers receive benefits of additional financial rigor, as well as access to capital, and financial soundness checks by third parties. Finally, during rate cases, the existence of audits provides staff and intervenors additional reliance on the company records, thus reducing overall rate case costs. The aggregate audit is necessary for the regulated utilities to have continued access to capital markets and unit holders.

b. Tax Services

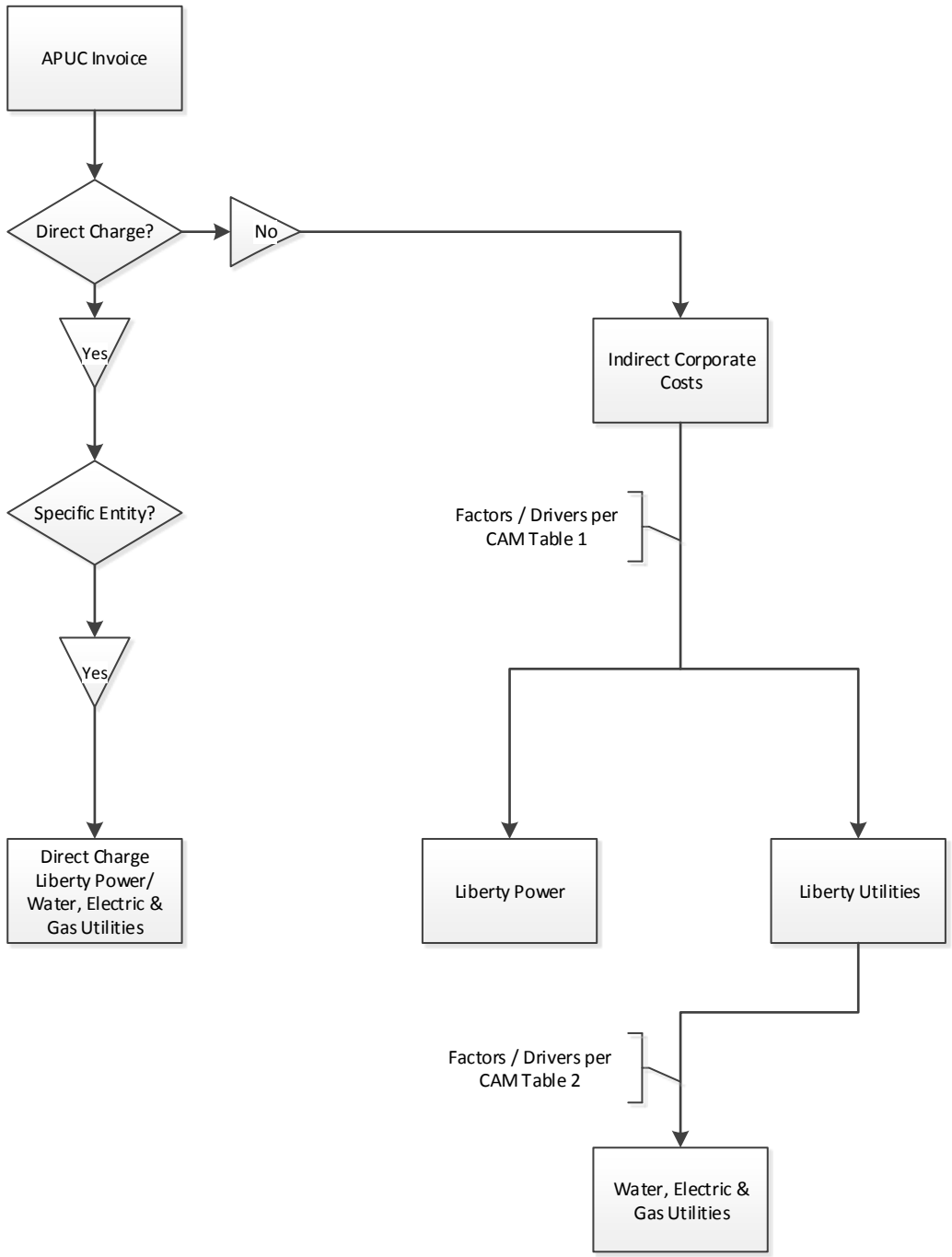
Taxes are paid on behalf of the regulated utilities at the parent level as part of a consolidated United States tax return. Tax services such as planning and filing are provided by third parties. Filing tax returns on a consolidated basis benefits each regulated utility by reducing the costs that otherwise would be incurred by such utility in filing its own separate tax return.

4. APUC ADMINISTRATIVE COSTS

Finally, administrative costs incurred by APUC, in some cases via other corporate entities, such as rent, depreciation of office furniture, depreciation of computers, and general office costs are required to house all the services mentioned above. Without these administrative costs, the employees throughout the APUC organization could not perform their work and provide the necessary services to the regulated utilities. These administrative costs also include training for corporate employees.

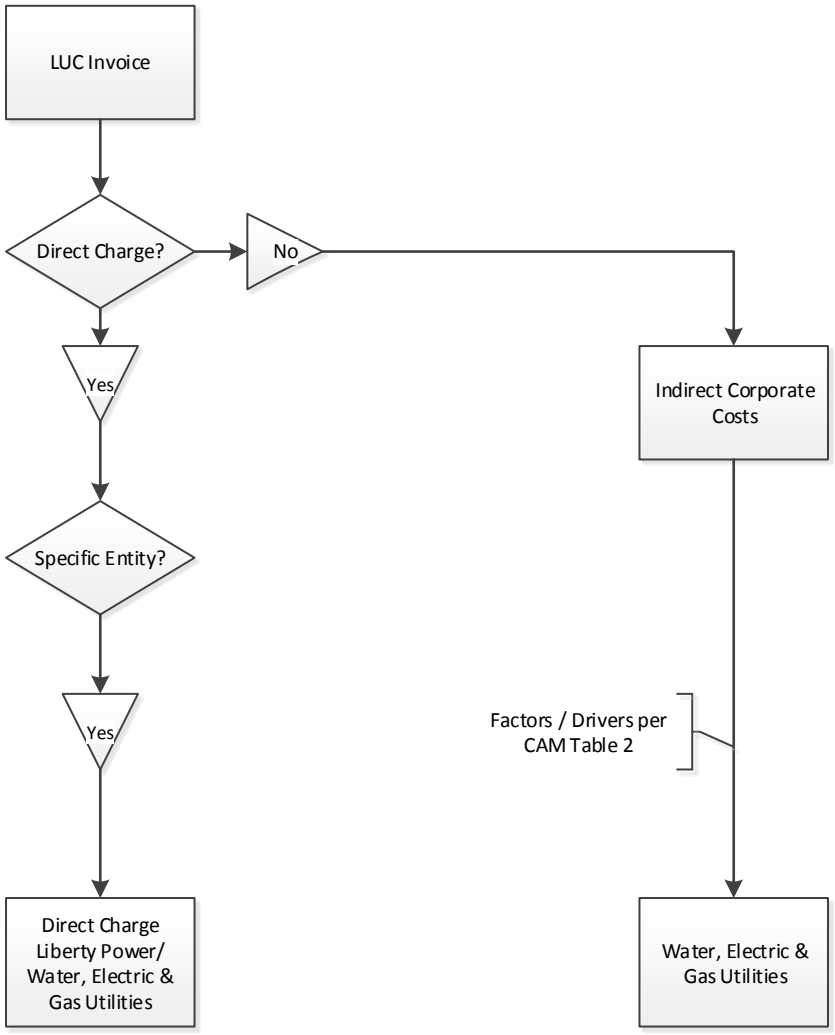
APPENDIX 3 – LIFE OF AN APUC INVOICE

A schematic is provided below showing the trail of an invoice received by APUC for services to be charged to its subsidiaries. The schematic is intended to visually explain the distribution of charges from APUC to Liberty Power and Liberty Utilities companies.



APPENDIX 4 – LIFE OF A LIBERTY UTILITIES INVOICE

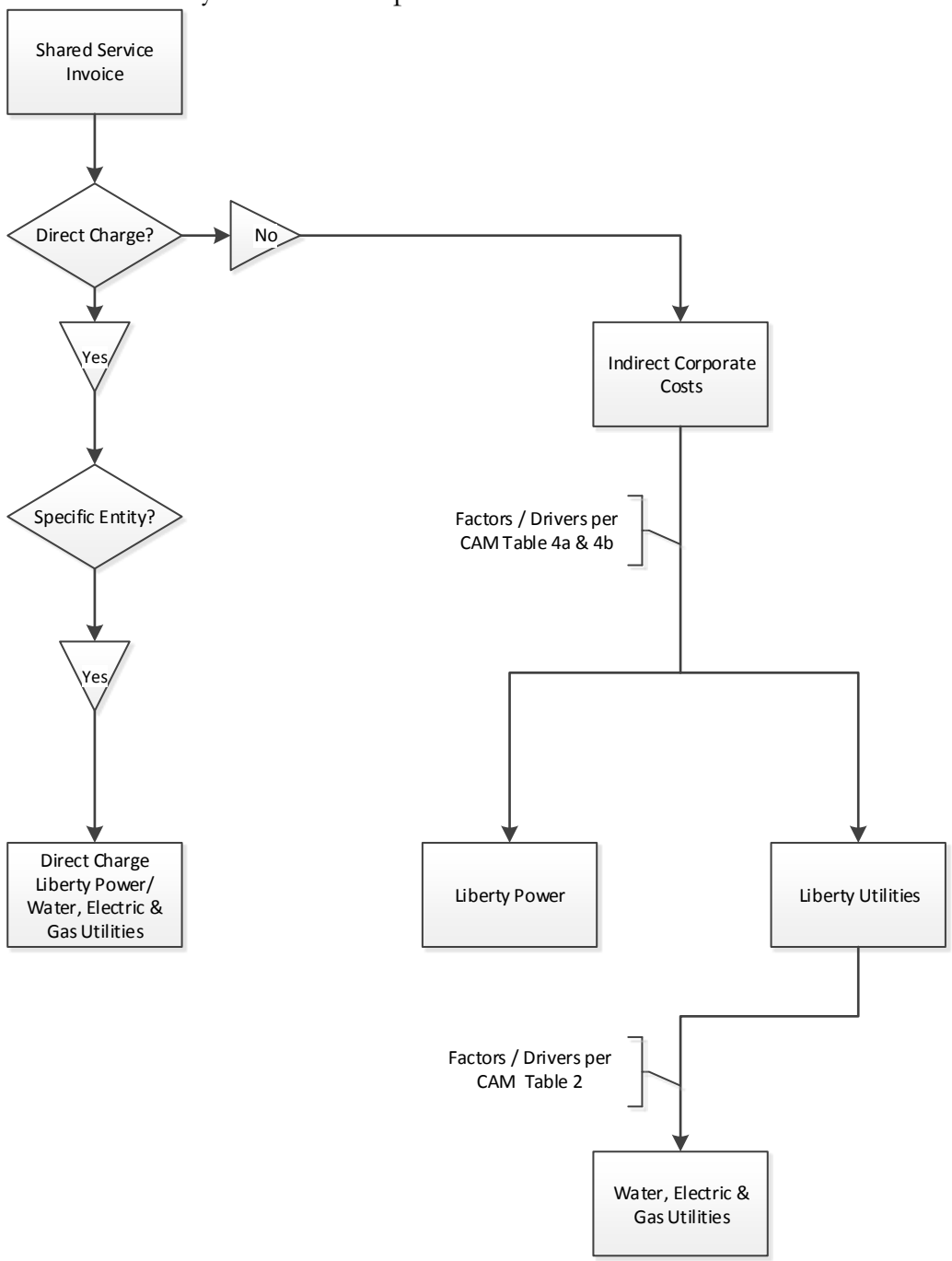
A schematic is provided below showing the trail of an invoice received by Liberty Utilities (LUC) for services to be charged to its utility subsidiaries[18]. The schematic is intended to visually explain the distribution of charges from LUC to Liberty Utilities companies.



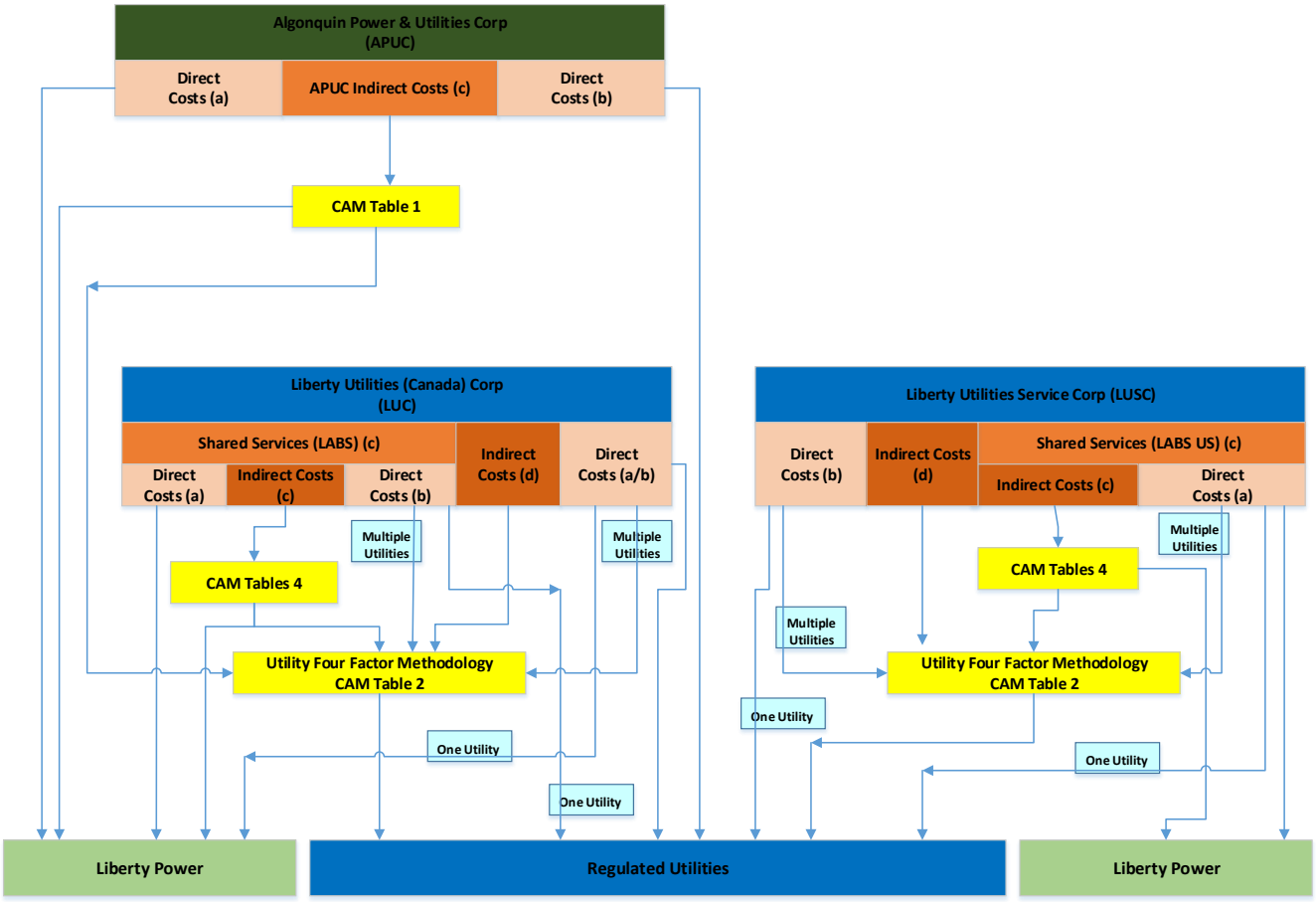
[18] This is for utility-dedicated LUC staff and services (not shared services staff).

APPENDIX 5 – LIFE OF A SHARED SERVICES INVOICE

A schematic is provided below showing the trail of an invoice for shared services provided within Liberty Utilities or LUSC for services to be charged to affiliates and subsidiaries. The schematic is intended to visually explain the distribution of charges from shared services to Liberty Power and Liberty Utilities companies.



APPENDIX 6 – COMPOSITE ILLUSTRATION OF ORGANIZATIONAL COST DISTRIBUTION



Notes:

(a) Costs that are directly assignable to unregulated companies.
(b) Costs that are directly assignable to regulated companies.
(c) Costs that benefit both unregulated and regulated operations
(d) Costs that benefit all regulated operations.

APPENDIX 7 – GLOSSARY OF TERMS

Algonquin Power & Utilities Corp. ("APUC")- is a publicly traded company and the ultimate corporate parent of Liberty Utilities and Liberty Power subsidiaries. It provides financial and strategic management, corporate governance, and oversight of administrative and support services to all its subsidiaries.

Algonquin Power Co. ("Liberty Power")- is a subsidiary of APUC whose primary business is in energy generation through renewal (solar and wind) sources and thermal generating facilities.

Cost Allocation Manual (CAM) – a document that explains how service company costs are assigned to affiliate companies and explains the nature of the services to be provided between affiliates.

Direct Costs- (sometimes referred to as assigned costs)- costs incurred by one company for the exclusive benefit of, or specifically identified with, one or more other companies, and which are directly charged (or assigned) to the company or companies that specifically benefited.

Fully Distributed Cost (FDC)– means a methodology that examines all costs of an enterprise in relation to all the goods and services that are produced. FDC requires recognition of all costs incurred directly or indirectly used to produce a good or service. Costs are assigned either through a direct or allocated approach. Costs that cannot be directly assigned or indirectly allocated (e.g. general and administrative) must also be included in the FDC calculation through a general allocation.

Indirect Costs- costs that cannot be identified with a particular service or product. This includes but not limited to overhead costs, administrative, general, and taxes.

Liberty Utilities Co.- is a subsidiary of APUC and the direct or indirect owner of regulated utilities.

Liberty Utilities (Canada) Corp. ("LUC") - is a subsidiary of APUC and employs Canadian-based employees.

Liberty Utilities Service Corp. ("LUSC")-is a subsidiary of APUC and employs U.S.-based distribution utility employees and those U.S. based employees providing shared services.

Liberty Algonquin Business Services ("LABS")- is a business unit with staff employed within LUC and LUSC. These employees provide shared services to both the utility and non-utility businesses within APUC.

NARUC – National Association of Regulatory Utility Commissioners.

Service Agreement – a written agreement specifying the terms and conditions upon which services are provided to and from affiliated entities.
Utility Four-Factor – is an allocation methodology used to allocate indirect costs to regulated utilities based on the following factors: Utility Net Plant, Customer Count, Non-Labor expenses, and labor expenses.

APPENDIX 8 - VERSION LOG

1. Base Year- January 1 2014
2. V2014, July 1, 2015
3. V2017, January 1 2017 (Includes April 2017 Updates)

EXHIBIT JS-DT2

Assessment of cost allocation manual

Algonquin Power and Utilities Corporation

July 16, 2021

pwc

July 16, 2021

Ms. Jill Schwartz
Director, Regulatory Shared Services
602 S Joplin Avenue
Joplin, Missouri 64818

Dear Ms. Schwartz:

Thank you for the opportunity to work with you and your team on this project to review the cost allocation manual and allocation process.

We have completed our interviews and meetings with your management team and have prepared this report to summarize observations arising from our meetings.

Please find enclosed our report assessing Algonquin Power and Utilities Corporation's methods for accumulating and allocating holding/service company costs.

Please do not hesitate to contact me ((802) 730-3364) or Alan Felsenthal ((312) 405-9581) should you have any questions or comments on this report.

Very truly yours,

Sean P. Riley
Partner

Alan D. Felsenthal
Managing Director

PricewaterhouseCoopers LLP, 101 Seaport Boulevard, Suite 500, Boston, MA 02210 T: (617) 530 5000, www.pwc.com/us

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Confidential information for the sole benefit and use of Liberty Utilities.

Scope of the report

At the request of Algonquin Power and Utilities Corporation ("APUC"), we have prepared this report to assess the processes used to capture and allocate holding/service company costs to its regulated and unregulated affiliates.

APUC's processes are included in their Cost Allocation Manual, V2017 Effective: January 1st, 2017 ("CAM").

Our process for completing this assessment included the following procedures:

1. Interviewing various APUC management representatives to obtain an understanding of the various activities performed, including the methodology utilized for excluding certain costs from allocation (primarily business development/acquisition activities) and the method of charging/allocating holding/service company costs to the individual affiliates.

2. Comparing the Company's allocation methodology to allocation methodologies of other United States utility holding/service companies as reported in their annual report to the Federal Energy Regulatory Commission ("FERC") on Form 60.

3. Reviewing documents and other available support issued by the various regulatory jurisdictions (Canada and United States) relating to allocated costs and recovery of such costs in the ratemaking process.

4. Testing a sample of transactions to determine that the allocation methodology set forth in the CAM was operating as described.

This report includes:

5. A description of the current process used to capture, assign and allocate APUC costs affiliates.

6. An assessment of the current process compared to the guidance provided by National Association of Regulatory Utility Commissioners ("NARUC") and FERC.

7. An assessment as to whether the processes for allocating holding/service company costs as described in the CAM are being followed.

Limitations & assumptions

Our work was performed on the basis that information provided to us was accurate and complete. Additionally, our engagement cannot be relied upon to disclose errors, irregularities, or illegal acts, including fraud that may exist.

Our Services were performed, and this Deliverable was prepared for the sole use and benefit of, and pursuant to a client relationship exclusively with, Liberty Utilities ("the Company"). PwC is providing no opinion, attestation or other form of assurance and disclaims any contractual or other responsibility to others based on their access to or use of the Deliverable. Accordingly, the information in this Deliverable may not be relied upon by anyone other than Client.

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Qualifications of PwC

PricewaterhouseCoopers, which was formed in 1998 from a merger between Price Waterhouse and Coopers & Lybrand, has a long history in client services that dates back to the nineteenth century. Both firms originated in London during the mid-1800s. Today, we serve 26 industries, including the Power & Utilities industry. Our industry-focused services in the fields of assurance, tax, human resources, transactions, performance improvement, information technology and crisis management have helped resolve complex client and stakeholder issues worldwide. We also bring our knowledge and talent to help educational institutions, the federal government, non-profits, and international relief agencies to address their unique business issues.

Our U.S. firm, comprised of over 55,000 professionals, is organized around three core lines of service:

Assurance and Audit: Providing innovative, high quality, independent, and cost-effective services related to an organizations' financial control, regulatory reporting, shareholder value and technology needs;

Tax: Providing a wide range of innovative specialists' resources in three main areas: tax structuring, tax compliance and human resources; and

Advisory: Providing advice and assistance related to transactions, performance improvement, and crisis management based on long-term quality relationships with clients.

As a global network of firms, we share common standards, values, and policies, applying the same processes, systems, and approaches around the world.

PwC's power & utilities practice:

Nationally and globally, we are a leading provider of services in the utility industry. Our philosophy in serving the utility industry is to employ dedicated resources who focus on utility industry clients. This integrated practice demonstrates our commitment to the convergence of the utility industry and enables us to provide worldwide access to information through a variety of local resources. Our depth of resources and range of experience is enhanced by our strong base of utility clients. In the United States, we are the public accountants or consultants for more than 400 clients in the electric, gas, water, and renewable (clean) energy sectors.

Our power and utilities practice provides professional services to companies of many sizes, across many segments of the industry. We serve the needs of utility clients by employing more than 4,500 dedicated resources around the world. This provides our teams with an understanding of regulated and unregulated utility operations and services.

Our U.S. practice consists of more than 1,400 professionals serving clients in the electric, gas, water, and renewable energy sectors, including a dedicated utilities team within our National Office.

Complex accounting and regulatory support practice:

Within our Power and Utilities industry team, we have a highly specialized group, the Complex Accounting and Regulatory Solutions practice (CARS). Our CARS practice is dedicated to helping regulated companies in the energy and utilities industries manage their regulatory risk and solve complex accounting problems. Our seasoned team has deep experience working with regulated entities. The individuals in our CARS practice have many years of experience serving rate regulated entities (electric utilities, gas utilities, water utilities).

Confidential information for the sole benefit and use of Liberty Utilities.

Executive summary

We were engaged to assess the company's process for capturing, assigning and allocating holding/service company costs incurred as described in the CAM as well as assess the CAM's compliance with guidance provided by the NARUC and the FERC. Our assessment addressed whether the allocations described in the CAM are based on cost-causative factors (direct charging, indirect attribution) or a multi-factor general allocator that are designed to prevent cross- subsidization (regulated versus unregulated affiliates, regulated electric versus regulated gas versus regulated water, United States versus Canada). In addition, we reviewed management's cost allocation workbooks to determine if the costs were allocated in accordance with the process stated in the CAM.

Based on completing these procedures and analyses, we determined the methodology for capturing holding/service company costs and allocating such costs to the Company's affiliates is reasonable, supportable and consistent with guidance promulgated by NARUC and FERC. The results of transaction testing found that the mechanics of the allocation process are working as designed.

Confidential information for the sole benefit and use of Liberty Utilities.

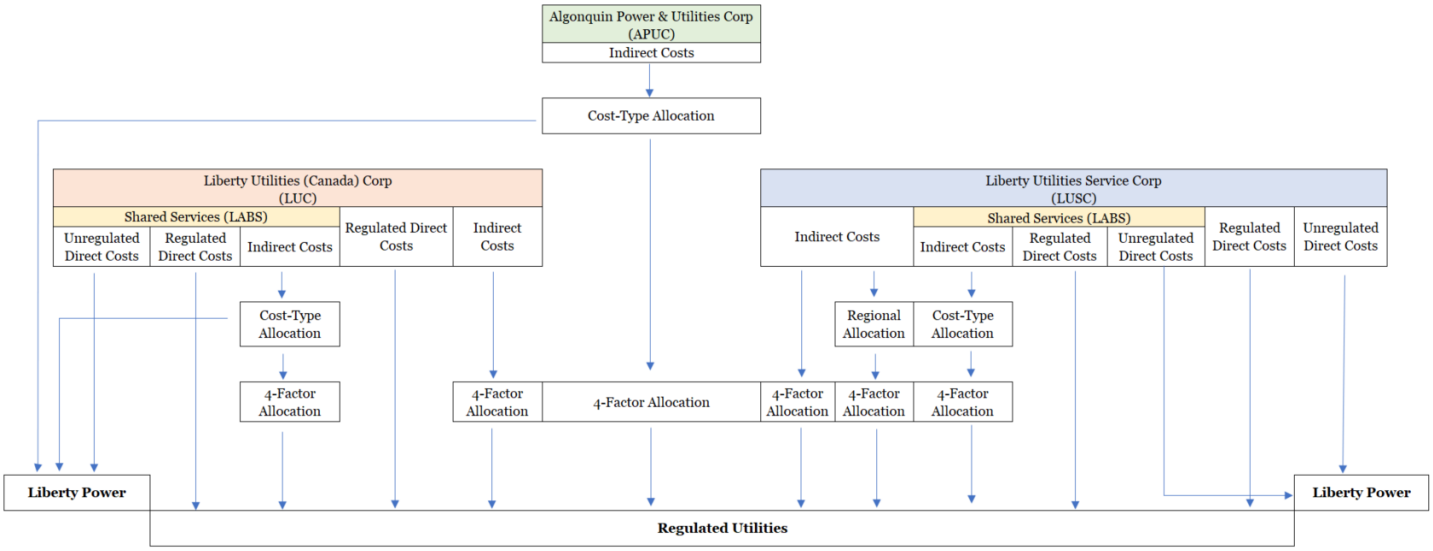
Procedures and observations

Background

Algonquin Power and Utilities Corporation ("APUC") is the ultimate parent holding company with both regulated and non-regulated entities. APUC is further organized into Liberty Utilities (Canada) Corporation ("LUC") and Liberty Utilities Service Corporation ("LUSC"). The primary distinction between LUC and LUSC is the geographical location of the related employees. Specifically, employees reporting to LUC are located in Canada and LUSC employees reside in the United States of America. The employee's location does not drive function and as such, these indirect costs are pooled for allocation to relevant entities. Both LUC and LUSC are further supported by a shared service company, Liberty Algonquin Business Services ("LABS").

As recommended by NARUC and FERC guidance, holding/service company costs are first directly charged to individual regulated or unregulated affiliates when an activity can be identified as relating to a specific affiliate or group of affiliates. Such direct-charged costs are removed from the indirect allocation pool.[1]

The majority of the remaining costs are allocated in two tiers. The first allocation is performed to divide the costs between regulated and nonregulated entities. This is performed based on the nature of the cost and allocated by cost-causative drivers or the modified Massachusetts method (weighting of several factors described in more detail in the Allocation Factors section). The second allocation is performed to further allocate the regulated costs among the regulated entities. At this point, these regulated costs are accumulated into one cost pool and allocated based on a modified Massachusetts Method general allocator as described in more detail within the Allocation Factors section. Note that both LUC and LUSC services are specific to regulated entities only so their costs are allocated through the general allocator only. Refer to the simplified corporate structure and visual allocation mapping below:



[1] See Guidelines for Cost Allocations and Affiliate Transactions, issued by the National Association of Regulatory Utility Commissioners and FERC Order 667, Repeal of the Public Utility Holding Company Act of 1935 and Enactment of the Public Utility Holding Company Act of 2005, 113 FERC ¶ 61,248.

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Additionally, to provide background on each of the service companies, refer to the breakout of the fiscal 2020 direct charges and indirect charges as shown in the table below:

Company	Direct - regulated	Direct - unregulated	Indirect - regulated	Indirect - unregulated	Total costs
APUC	$ -	$ -	$ 18,049,595	$ 5,532,927	$ 23,582,521
LUC	$ 9,417,230	$ -	$ 5,766,158	$ -	$ 15,183,388
LUSC[2]	$ 16,461,390	$ 192,333	$ 23,730,840	$ -	$ 40,384,563
LABS[3]	$ 56,303,561	$ 5,007,501	$ 22,707,695	$ 4,394,112	$ 88,412,869
Total	**$ 82,182,181**	**$ 5,199,834**	**$ 70,254,288**	**9,927,039**	**$ 167,563,341**
% of Total Costs	**49%**	**3%**	**42%**	**6%**	**100%**

As noted above, costs are directly and indirectly charged at each company level to both the regulated business and unregulated business. In total, 52% of 2020 holding/service company costs were direct charged and 48% of 2020 allocable costs were indirectly charged. Of the $87,382,014 of direct charged costs, 94% were directly charged to the regulated business. Of the $80,181,327 of indirect costs, 88% were allocated to the regulated affiliates. Further, of the indirect shared services provided for the enterprise (APUC & LABS), 80% is allocated to the regulated utilities. LUC and LUSC do not allocate indirect costs to LP.

Management reviews the CAM on at least an annual basis to identify any needed updates. If there are changes in the business structure or other material events that impact allocation of costs, management will consider if updates to the CAM or the underlying allocation structure are necessary more frequently.

Reasonableness of cost pool to allocate

To assess the reasonableness of the cost pool to allocate, we performed various procedures to determine peer comparability and the necessity and benefit of such costs to the entity receiving such allocation.

Peer Comparability

We performed a preliminary analysis over peer comparability to assess how APUC, LUC and LUSC compare to other affiliate companies in terms of their percentage of direct vs. indirect billing of holding company/service company costs. Refer to Exhibit 1 for detailed analysis. We conducted interviews with holding/service company representatives to understand how both labor and non-labor costs are billed. Through these discussions, we understand that labor costs are recorded through employees charging their time. Employees are instructed to charge time to specific time codes set up for projects or entities. They understand that only time that cannot be directly billed is recorded to the general charge-code. Employees' time is also then subject to review by their supervisor who further assesses the appropriateness of the time charged. Non-labor costs are directed to the main billing contact who is responsible for assessing the charge for applicability to specific entities' or for general allocation. Again, the billing contact is instructed to direct charge where applicable.

As shown in the previous table, the three business units comprising the consolidated holding/service company allocation pool (APUC, LUC, LUSC) direct charged approximately 52% of the holding/service company pool in fiscal year 2020. To focus on the shared service companies, we also considered the percentage of direct cost charging from LUC and LUSC, calculating that over 60% of costs are direct charged. We observe that this is comparable with other U.S. companies as further discussed below. The percentage of direct charging varies each year depending on the specific activities

[2] LUSC includes costs from the East, Central and West regions as well as Libcorp cost pools.
[3] LABS includes employees in both Canada and the United States.

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performed for/requested by the affiliates.

Peer data for fiscal year 2020 was not yet available. However, we were able to review the FERC Form 60's filed with the FERC for fiscal year 2019 (the most recent year that a full population is available as of the date of this report). The FERC Form 60 is the "Annual Report of Centralized Service Companies" required to be filed by all centralized utility service companies in the U.S. (that have not been granted a waiver), and although we recognize that APUC is not a service company, the distinction between holding company and service company activities is typically not significant and the FERC Form 60 data is the most widely representative data available to provide a sample of allocation methodologies that have been adopted across U.S. utilities. Each FERC Form 60 is required to include a schedule, "Schedule XVII - Analysis of Billing - Associate Companies," reporting direct billed and indirect billed costs. Through this analysis we determined that the mean of the percentage of direct cost charges as a percentage of total cost is 63% and the median is 67%. In fiscal year 2019, LUC and LUSC reported percentages greater than these amounts at 72% and 91%, respectively, suggesting a more comprehensive process for direct cost charging.

APUC's percentage was 25%, which is below the mean and median, but consistent with our understanding of the cost pool at the APUC level as it is the holding company and not a shared service company. Given the three companies consolidate into APUC, we also performed a calculation combining the three APUC business units and calculated direct billings of 81%, which is also higher than both the mean and median of other FERC Form 60 filers in 2019, suggesting more cost causative direct billing and smaller cost pools from which to indirectly allocate.

Necessity and Benefit

To elaborate on the Background section above, APUC is the ultimate corporate parent that provides financial and strategic management, corporate governance, and oversight of administrative and support services. The activities in this cost pool are a necessary part of being a publicly traded business, and are designed to complement, rather than duplicate, costs incurred at the subsidiaries. We noted in a review of the fiscal year 2019 reports of 44 utility service companies and past communications by the FERC and the NARUC that it is a common and widely accepted practice for North American utilities to allocate costs to regulated and non-regulated subsidiaries that are of a "corporate overhead" nature. Such costs include, but are not limited to, executive management, investor relations, internal audit and legal. In reviewing the CAM against the NARUC guidelines, we observed the nature of costs in the allocated pools follow this guidance.

LUC and LUSC also provide services to Liberty Utilities. As noted previously, both LUC and LUSC are supported by a centralized shared service company known as LABS that also provides business and corporate support services to the Company and its affiliates. It should be noted that LUC and LUSC only differ in their employee's geography with LUC employees residing in Canada and LUSC employees residing in the United States. Cost pools at LUC, LUSC and LABS relate to the following areas: information technology, human resources, training, facilities and building rent, environment, health, safety and security, procurement, executive and strategic management, technical services, utility planning as well as corporate services including: risk management, financial reporting, planning and administration, treasury, internal audit, external communications, legal costs and compliance.

Whether the costs are incurred by a service company or holding company does not affect the NARUC or FERC allocation guidance and, as a result, the approaches to identify allocable cost pools used by utility service companies such as LUC, LUSC and LABS are generally valid for APUC as well.

In understanding the types of costs included in each cost pool, we then considered the following qualitative and quantitative factors in assessing the reasonableness of the costs that are allocated to its subsidiaries:

1. Are the activities performed necessary for the Company's subsidiaries, and do they provide demonstrated benefits?

2. Are the costs duplicative in nature?

3. Are the costs similar in nature to costs that other utility holding companies have successfully recovered through rate cases in the U.S. and Canada?

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To assess these questions, we conducted interviews with certain employees with knowledge of cost types making up each pool. We used a risk-based approach to determine which departments to interview, focusing primarily on the cost pools with larger balances. For those pools where interviews were not performed, we subjected such cost pools to our selection testing of source documents as well as comparative procedures against other companies filing FERC Form 60s. We also obtained the detailed listing of costs included within each company cost pool (APUC, LUC and, LUSC) and scanned the expenses making up those balances against the descriptions included within the CAM. Our primary observation is historically allocated costs are costs required to satisfy responsibilities to customers, shareholders, and regulators, and to enable effective corporate oversight.

For a selection of individual costs within each of the companies' pools, we requested the underlying source documents to review the related invoice(s) and/or calculation spreadsheet to further validate the appropriateness of its inclusion in the cost pool for allocation as well as the appropriate cost-type coding to the extent it is allocated by cost-type. Through these procedures, it was observed that the cost pools are reasonable and consistent with other U.S. companies.

In addition to assessing the costs included in the cost pool, our interviews with members of management also suggest that the Company has appropriately identified specific costs to exclude from the allocable cost pool (e.g., business development costs, retirement costs, meals and entertainment, foreign exchange gains and losses, and donations). Through interviews as well as review of the monthly allocations, we also noted that these costs are either processed through the allocation or removed from the pool prior to allocation to prevent the likelihood of subsidization by certain entities. During the fiscal year 2020, approximately $58M in costs were originally included within the cost pool for allocation, as they were not direct charged, and subsequently excluded and removed from the cost pool prior to allocation.

Beyond the cost pool exclusions, there is another process by which affiliates may challenge a charge that does not seem to directly benefit the entity. Two examples of this would be if a Canadian entity erroneously received a United States regulatory fee or if a gas company received an electric charge in error. In both cases, the receiving entity may challenge that billing to ensure necessity and benefit of costs allocated. In those instances, management has noted that these costs have historically been removed from those entities suggesting effective internal controls for identification and resolution of costs billed inappropriately.

A necessity and benefit analysis is summarized within Exhibit 2. In analyzing the cost pools that APUC, LUC and LUSC and its subsidiaries have historically allocated to its subsidiaries, we considered information obtained through interviews with management, review of internal records, and review of published data relating to other utility service/holding companies.

Role Clarity

APUC's services allow for access to the capital markets and provide for maximum expertise at lower costs. If the utilities did not have access to the services provided by APUC, LUC and LUSC they would be forced to incur associated costs for financing, capital investment, audits, taxes and other similar services on a stand-alone basis, which would substantially increase such costs. One overriding rationale supporting a service/holding company concept is the scope and scale; that is, rather than each affiliate having a certain individual or group provide services to the individual entity, a service/holding company can provide such services to a number of affiliates with the individual receiving an allocated portion of the service/holding company cost. Costs that may appear to overlap across APUC, LUC, LUSC and the local entity were further reviewed with findings summarized within Exhibit 4. Functions included within this analysis were reviewed based on higher cost balances and discussed with management to assess overlap and functionality. The costs included in the exhibit represent the largest balances with the potential for duplication. While, finance, legal and human resources are cost types for which services are both allocated and performed directly at the local entity, we did not identify any instances of redundancy through this exercise.

Allocation methodology

In addition to assessing the cost pool, we also reviewed the associated allocation factors as well as reperformed management allocation calculation to verify its compliance with the CAM.

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Allocation factors

In past decisions and written communications, the regulators in the Company's jurisdictions have expressed the view that direct charging of service/holding company costs to specific entities, where supportable, is preferred. After direct charging, utility service/holding companies should first allocate costs by cost drivers with a cost-causative linkage to the respective cost pool where possible, and finally allocate the remainder of costs using a general factor. The percentage of direct charging will vary from year to year depending on the nature and size of projects and responses to requests from affiliates. As previously stated, the combined APUC, LUC and LUSC directly charged more than half of the holding/service company costs in fiscal year 2020 (more than 60% by the LUC and LUSC service companies) and, in 2019 (where peer information is available) at a higher level than its peers in fiscal year 2019. NARUC's cost allocation principles state that the general method for charging indirect costs should be on a fully allocated cost basis.

APUC

When APUC cannot identify indirect cost drivers for any of its functional areas, a "relevant proxy" as a general allocator for corporate overhead type costs is used. A general allocator is an acceptable approach under NARUC and FERC in order to fully distribute the costs in the cost pools. APUC's costs are organized into cost pools and are weighted through two levels of multi-factored allocations to ensure allocations across entities is appropriate.

Services at APUC are provided to both regulated and non-regulated companies. To first divide between the two, APUC allocates by cost-type and a related cost causative driver or a general allocator to avoid subsidization between regulated and non-regulated companies. The regulated cost pool is then subject to a four-factor general allocator, allocating costs based on a weighting of 40% customer count, 20% utility net plant, 20% non-labor expenses, and 20% labor expenses. This weighting has been determined by management to be most appropriate as to avoid vertically integrated utilities, owning their own generation facilities, from receiving exorbitant allocation. As such, the higher weighting on customer count results in a more equitable and representative distribution of the shared services costs.

LUC and LUSC

At LUC, indirect costs are allocated directly through the general allocator as costs are incurred in support of all regulated entities. At LUSC, costs are recorded based on the various region/group (East, Central, West, Libcorp, and LABS) and then subject to the four-factor methodology. Costs within the East, Central, and West regions are allocated only to the specific utilities within those regions. For example, in the East region costs are only allocated to Granite State, EnergyNorth, Georgia, New England Gas, New Brunswick Gas, St. Lawrence Gas, and Tinker Transmission. Costs within Libcorp are allocated to all utilities following the four-factor methodology with a nuance for energy procurement related costs. Any Libcorp costs related to Energy Procurement are not allocated to water companies. Costs within LABS are first allocated between regulated and nonregulated entities by cost pool percentage as shown in Exhibit 2, and then to the local utilities using the four-factor method.

Although FERC and U.S. state regulators do not have a specific set of rules on the development of a general allocation factor, they have been clear that they prefer a general allocator that incorporates the weighting of multiple factors. Additionally, Canadian regulators appear to also prefer a general allocator that weights multiple factors. This approach recognizes that there is not one perfect allocator and using a combination of factors reduces the subjectivity of using one individual measure as the basis for allocation. The Massachusetts method (or modified Massachusetts method) is the most widely used method of allocating corporate general costs that cannot be assigned a specific cost driver, and it has been widely accepted by the FERC, U.S. state and Canadian regulators. The original Massachusetts method involved the equal weighting of three factors: plant, revenues, and labor. The modified Massachusetts method includes variations of approach (e.g., gross margin as a substitute for revenue, O&M expense as a substitute for labor, etc.). In any event, a general allocation factor that includes some indicator of operations (expense) and capital investment (assets) is often accepted.

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We also examined whether the costs are similar in nature to costs that other utility holding companies and/or service companies have historically allocated to their subsidiaries, see Exhibit 3. To aid in this analysis, we reviewed the fiscal year 2019 FERC Form 60s as noted above. Each FERC Form 60 is required to include a schedule, “Schedule XXI – Methods of Allocation,” that specifies all functions for which the service company is allocating costs, and a description of the method of allocation (we discuss methods of allocation later in this report). We analyzed the allocation factors within the FERC Form 60s of APUC’s peers based on the “comparator group” reported within the 2020 and 2019 Management Information Circular posted on the Company’s website. Through this exercise, we compared both the general allocator as well as cost causative factors by cost pools used by APUC allocators that have been accepted by the FERC and the New Brunswick Energy and Utilities Board, noting that the Company’s allocation methodology of utilizing a general allocator is consistent with its peers and there were no cost pools identified that would suggest the Company is an outlier.

Given the costs subject to this pool do not have an obvious cost-causative driver to allocate, this weighting is considered appropriate because, as stated above, to not weigh any one factor more than another. From analysis of the FERC Form 60s filed in 2019, we further verified that the use of a general allocator is common among the Company’s peers.

Mathematical accuracy

We obtained the monthly allocation files for each month during the fiscal year 2020 for each company (APUC, LUC, LUSC and LABS) and reviewed the files for consistency in calculations. Further, we selected two months at random to perform a detailed recalculation from the cost pool detail through the relevant allocations down to the final entity. Through these procedures, for the two-months subject to testing, we determined the costs are being allocated in accordance with the company’s CAM. Refer to the illustrative example below for further detail on the procedures performed.

Illustrative example - Cost allocator

Cost allocation factors are updated annually, and periodically throughout the year when changes to the business occur. The cost allocator calculation is completed for all four business units (APUC, LABS, LUC, and LUSC) within a single manual spreadsheet. During 2020, cost allocation factors were updated in April, June, and November. As such, in accordance with audit testing methodology for attribute testing, we determined it appropriate to test two months (April and November) of allocators and complete the procedures for all business units. Refer to the screenshot below for PwC’s testing over the APUC cost allocator for April:

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APUC
April 2020 - March 2021 Allocation
as at April xx, 2020

	All Employees		O&M		Revenue		Net Plant		Oakville Employees	
	Headcount	%	USD	%	USD	%	USD	%	Headcount	%
LP (APCO)	176	7%	75,209	15%	240,692	20%	2,444,382	34%	90	29%
LU	2,266	93%	412,456	85%	980,770	80%	4,754,373	66%	219	71%
Total	2,442	100%	487,665	100%	1,221,462	100%	7,198,755	100%	309	100%
	-		-		-		-		-	
Legal Costs		33.333%		33.333%				33.333%		
Tax Services				33.333%		33.333%		33.333%		
Audit				33.333%		33.333%		33.333%		
Investor Relations				33.333%		33.333%		33.333%		
Director Fee & Insurance				33.333%		33.333%		33.333%		
Licenses, Fees, and Permits				33.333%		33.333%		33.333%		
Escrow & transfer Agent Fees				33.333%		33.333%		33.333%		
Other Professional Services				33.333%		33.333%		33.333%		
Office Administration Costs		50.00%								50.00%
Travel- CAM category is Other Other Professional Services.				33.333%		33.333%		33.333%		
Executive ~~Salaries~~ and Strategic Management				33.333%		33.333%		33.333%		

2020 Percentages			
Summary	APCO	LU	Total
Legal Costs	18.9%	81.1%	100.00%
Tax Services	23.0%	77.0%	100.00%
Audit	23.0%	77.0%	100.00%
Investor Relations	23.0%	77.0%	100.00%
Director Fee & Insurance	23.0%	77.0%	100.00%
Licenses, Fees, and Permits	23.0%	77.0%	100.00%
Escrow & transfer Agent Fees	23.0%	77.0%	100.00%
Other Professional Services	23.0%	77.0%	100.00%
Office Administration Costs	18.2%	81.8%	100.00%
Travel- CAM category is Other Other Professional Services.	23.0%	77.0%	100.00%
Executive and Strategic Management	23.0%	77.0%	100.00%

2019 Percentages				LU Comparison
Summary	APCO	LU	Total	
Legal Costs	17.9%	82.1%	100.00%	-1.0%
Tax Services	21.5%	78.5%	100.00%	-1.5%
Audit	21.5%	78.5%	100.00%	-1.5%
Investor Relations	21.5%	78.5%	100.00%	-1.5%
Director Fee & Insurance	21.5%	78.5%	100.00%	-1.5%
Licenses & Fees	21.5%	78.5%	100.00%	-1.5%
Escrow transfer Agent	21.5%	78.5%	100.00%	-1.5%
Other Professional	21.5%	78.5%	100.00%	-1.5%
Office Administration	17.4%	82.6%	100.00%	-0.8%
Travel	21.5%	78.5%	100.00%	-1.5%
Executive Salaries	21.5%	78.5%	100.00%	-1.5%

As noted in the screenshot above, first we traced and agreed all inputs to the allocations to the original source data. Second, we recalculated the allocation percentage between the regulated and non- regulated business based on the initial inputs. Third, we traced and agreed the cost pool allocation to the CAM guidance. Finally, we recalculated the distinct cost pool allocator by applying the three-factor method as described in the methodology. We completed the same tie out and recalculation procedures on the cost allocator calculations for LABS, LUC, and LUSC, determining that the allocation factors are mathematically accurate.

Illustrative example - Cost pool calculation

Each month the cost allocators, calculated above, are applied to their cost pools to appropriately calculate their allocations. To determine if costs are allocated in accordance with the CAM, we recalculated the allocation of costs to all entities for two months. Refer to the screenshot below for our recalculation over APUC cost pool calculations and final allocation:

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Per APUC Report - Consolidated

FX 1.3953

	Total from report	%	APCO Allocation - CAD	%	LU Allocation - USD	LU Allocation in USD
Legal Costs	**$73,392.6**	18.9%	$ 19,315	81.1%	$ 59,549	$ 59,549
Tax Services	**$98,363.0**	23.0%	$ 31,605	77.0%	$ 75,712	$ 75,712
Audit	**$192,329.1**	23.0%	$ 61,796	77.0%	$ 148,040	$ 148,040
Investor Relations	**$577,138.1**	23.0%	$ 185,438	77.0%	$ 444,236	$ 444,236
Director Fee & Insurance	**$59,205.8**	23.0%	$ 19,023	77.0%	$ 45,572	$ 45,572
Licenses & Fees	**$94,317.9**	23.0%	$ 30,305	77.0%	$ 72,599	$ 72,599
Escrow transfer Agent	**$0.0**	23.0%	$ -	77.0%	$ -	$ -
Other Professional	**($1,209.2)**	23.0%	$ (389)	77.0%	$ (931)	$ (931)
Office Administration	**$28,086.1**	18.2%	$ 7,119	81.8%	$ 22,984	$ 22,984
Other Professional -Travel	**$45,449.9**	23.0%	$ 14,603	77.0%	$ 34,984	$ 34,984
Other Professional - Travel - Aircraft	**$276,870.5**	23.0%	$ 88,960	77.0%	$ 213,114	$ 213,114
Executive & Strategic Management - Salaries & Benefits	**$460,094.0**	23.0%	$ 147,831	77.0%	$ 354,145	$ 354,145
Total	$1,904,037.8		$ 605,607		$ 1,470,004	$ 1,470,004

	7.53%	6.64%	4.60%	10.75%	6.97%	0.31%	0.08%	1.63%	0.04%	5.51%	6.15%	0.17%	0.21%	5.52%	39.41%	2.21%	2.22%	0.07%
	LW 8020	Calpeco 8800	GS 8830	EN 8840	Midstates Gas 8850	Midstates Water 8640	Midstates Sewer 8640	ARK 8606	Woodson-Hensley 8603	Georgia 8862	NEG 8866	Whitehall Water 8608	Whitehall Sewer 8609	Park Water	Empire	NewBrunswick Gas	St Lawrence Gas	Tinker Transmission
Legal Costs	$ 107	$ 207	$ (245)	$ 26	$ 67	$ 4	$ 1	$ 17	$ (3)	$ (14)	$ 36	$ (63)	$ 3	$ 27	$ (149)	$ 23	$ (27)	$ (16)
Tax Services	$ 137	$ 264	$ (312)	$ 33	$ 85	$ 5	$ 1	$ 21	$ (3)	$ (17)	$ 45	$ (81)	$ 4	$ 35	$ (189)	$ 29	$ (35)	$ (21)
Audit	$ 267	$ 515	$ (610)	$ 65	$ 166	$ 11	$ 3	$ 42	$ (7)	$ (34)	$ 88	$ (157)	$ 7	$ 68	$ (370)	$ 56	$ (68)	$ (41)
Investor Relations	$ 801	$1,546	$(1,831)	$ 196	$ 497	$ 32	$ 8	$ 125	$ (20)	$ (102)	$265	$ (473)	$ 21	$ 203	$(1,109)	$ 168	$ (204)	$ (123)
Director Fee & Insurance	$ 82	$ 159	$ (188)	$ 20	$ 51	$ 3	$ 1	$ 13	$ (2)	$ (11)	$ 27	$ (48)	$ 2	$ 21	$ (114)	$ 17	$ (21)	$ (13)
Licenses & Fees	$ 131	$ 253	$ (299)	$ 32	$ 81	$ 5	$ 1	$ 20	$ (3)	$ (17)	$ 43	$ (77)	$ 3	$ 33	$ (181)	$ 28	$ (33)	$ (20)
Escrow transfer Agent	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Professional	$ (2)	$ (3)	$ 4	$ (0)	$ (1)	$ (0)	$ (0)	$ (0)	$ 0	$ 0	$ (1)	$ 1	$ (0)	$ (0)	$ 2	$ (0)	$ 0	$ 0
Office Administration	$ 41	$ 80	$ (95)	$ 10	$ 26	$ 2	$ 0	$ 6	$ (1)	$ (5)	$ 14	$ (24)	$ 1	$ 11	$ (57)	$ 9	$ (11)	$ (6)
Other Professional -Travel	$ 63	$ 122	$ (144)	$ 15	$ 39	$ 2	$ 1	$ 10	$ (2)	$ (8)	$ 21	$ (37)	$ 2	$ 16	$ (87)	$ 13	$ (16)	$ (10)
Other Professional - Travel - Aircraft																		
Executive & Strategic Management - Salaries & Benefits	$ 639	$1,233	$(1,459)	$ 156	$ 396	$ 25	$ 6	$ 99	$ (16)	$ (82)	$211	$ (377)	$ 17	$ 162	$ (884)	$ 134	$ (162)	$ (98)
	$ 2,267	$4,375	$(5,180)	$ 553	$ 1,405	$ 90	$ 22	$ 353	$ (57)	$ (290)	$750	$ (1,337)	$ 59	$ 575	$(3,138)	$ 476	$ (576)	$ (347)

As noted in the screenshot above, first we traced and agreed the cost pool bucketing to the source files. To assess the cost pool bucketing, we inspected 64 selections across the four business units and confirmed the cost pool was appropriate and that the expenditure was necessary and beneficial to each business unit for which it was ultimately allocated. Second, we traced and agreed the regulated vs. unregulated allocation percentages to the cost allocator described above. Third, we recalculated the dollar amount allocated to regulated vs. unregulated by applying the percentage to the cost pool buckets. Fourth, we traced and agreed the utility specific allocation to the four-factor methodology within the CAM. Finally, we recalculated the dollar amount allocated to each utility by applying the appropriate four factor allocation to each regulated cost pool bucket. We completed the same tie out and recalculation procedures on the cost pool calculations for LABS, LUC, and LUSC, determining that costs are allocated in accordance with the CAM.

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Exhibit 1 – FERC Form 60 analysis – Direct charging percentages

Schedule XVII – Analysis of billing – Associate companies (Account 457)[4]

Company	Direct charges	Indirect charges	Total	% Direct
Allegheny Energy Service Corporation	(3,478,868)	0	(3,478,868)	100%
ATC Management Inc.	114,256,597	0	114,256,597	100%
Avangrid Service Company	215,445,184	0	215,445,184	100%
Columbia Pipeline Group Service Company	12,927,828	0	12,927,828	100%
National Grid Engineering & Survey, Inc.	62,724,377	111,955	62,836,332	100%
National Grid USA Service Company Inc.	2,679,362,707	39,549,266	2,718,911,973	99%
Entergy Nuclear Operations, Inc.	538,316,287	11,945,559	550,261,846	98%
Entergy Operations, Inc.	592,825,726	14,157,781	606,983,507	98%
Entergy Enterprises, Inc.	137,526,565	5,436,297	142,962,862	96%
Entergy Services, LLC	1,493,373,708	82,312,730	1,575,686,438	95%
Liberty Utilities Service Corp	**185,577,826**	**19,236,654**	**204,814,480**	**91%**
Ameren Services Company	438,304,912	66,277,755	504,582,667	87%
Southern Company Services, Inc.	1,641,635,744	266,203,999	1,907,839,743	86%
Southern Nuclear Operating Company, Inc.	872,884,799	150,090,430	1,022,975,229	85%
American Electric Power Service Corporation	1,395,321,358	263,838,026	1,659,159,384	84%
PPL EU Services Corporation	118,378,939	36,711,919	155,090,858	76%
Dominion Energy Southeast Services, Inc.	321,131,139	118,588,606	439,719,745	73%
Liberty Utilities (Canada) Corp.	**62,489,175**	**23,992,759**	**86,481,934**	**72%**
Alliant Energy Corporate Services, Inc.	219,475,201	98,350,743	317,825,944	69%
Duke Energy Business Services, LLC	2,492,153,525	1,242,623,655	3,734,777,180	67%
AES U.S. Services, LLC	82,321,803	41,619,490	123,941,293	66%
CenterPoint Energy Service Company, LLC	423,258,832	216,453,598	639,712,430	66%
Dominion Energy Services, Inc.	518,940,004	326,727,735	845,667,739	61%

[4] Source: "Schedule XVII - Analysis of Billing" - Associate Companies per the FERC Form 60's filed with the FERC for fiscal year 2019

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Company	Direct charges	Indirect charges	Total	% Direct
GridLiance Management, LLC	12,085,046	9,419,192	21,504,238	56%
Xcel Energy Services Inc.	754,303,916	619,273,619	1,373,577,535	55%
Eversource Energy Service Company	417,811,235	464,890,694	882,701,929	47%
Unitil Service Corporation	28,680,426	33,453,185	62,133,611	46%
Exelon Business Services Company, LLC	840,951,644	1,063,651,695	1,904,603,339	44%
NiSource Corporate Services Company	198,658,714	265,830,801	464,489,515	43%
PPL Services Corporation	51,763,704	89,118,515	140,882,219	37%
FirstEnergy Service Company	318,454,007	591,305,053	909,759,060	35%
WEC Business Services LLC	186,529,804	464,906,991	651,436,795	29%
PHI Service Company	105,727,868	289,546,938	395,274,806	27%
LG&E and KU Services Company	91,447,624	252,903,989	344,351,613	27%
TECO Services, Inc.	22,150,108	65,564,577	87,714,685	25%
Algonquin Power & Utilities Corp.	**4,774,034**	**14,491,067**	**19,265,101**	**25%**
Sempra North American Infrastructure, LLC	29,809,865	92,018,710	121,828,575	24%
PNMR Services Company	32,978,879	102,332,822	135,311,701	24%
Black Hills Service Company, LLC	69,693,105	275,855,498	345,548,603	20%
Sempra Services Corporation	0	5,737,848	5,737,848	0%
Grand Total	**17,780,973,347**	**7,724,530,151**	**25,505,503,498**	**70%**
Mean				**63%**
Median				**67%**
APUC Consolidated	**252,841,035**	**57,720,480**	**310,561,515**	**81%**

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Exhibit 2 – Necessity and benefits analysis of company costs

Necessity attributes:	Benefit attributes
1. Corporate governance	1. Reduce risk or avoid risk
2. Regulatory mandate	2. Increase employee productivity
3. Legal compliance	3. Provide management information
4. Management oversight	4. Enhance corporate performance
5. Corporate Operational execution	5. Increase reliability
6. Strategic planning	

Business Unit	Cost type	Are the activities performed necessary for theenterprise?	Do the activities provide demonstrated benefits?	Allocation methodology
APUC	Legal Costs[5]	1, 2, 3	1	Net Plant 33.3% Number of Employees 33.3% O&M 33.3%
APUC	Tax Services	3	1	Revenue 33.3% O&M 33.3% Net Plant 33.3%
APUC	Audit	2, 3	1, 5	Revenue 33.3% O&M 33.3% Net Plant 33.3%
APUC	Investor Relations	1, 6	1, 5	Revenue 33.3% O&M 33.3% Net Plant 33.3%
APUC	Director Fees and Insurance	1, 3, 4, 5, 6	1, 4, 5	Revenue 33.3% O&M 33.3% Net Plant 33.3%
APUC	Licenses, Fees and Permits	2, 3, 5	1, 5	Revenue 33.3% O&M 33.3% Net Plant 33.3%
APUC	Escrow and Transfer Agent Fees	3, 5	1, 5	Revenue 33.3% O&M 33.3%

[5] Refer to Exhibit 4 for analysis of costs that may appear to overlap across APUC, LUC, LUSC and the local entity

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Business Unit	Cost type	Are the activities performed necessary for the enterprise?	Do the activities provide demonstrated benefits?	Allocation methodology
				Net Plant 33.3%
APUC	Other Professional Services	5, 6	4	Revenue 33.3% O&M 33.3% Net Plant 33.3%
APUC	Other Administration Costs	5	2	Oakville Employees 50% Total Employees 50%
APUC	Executive and Strategic Management	5, 6	1, 4	Revenue 33.3% O&M 33.3% Net Plant 33.3%
LABS	Information Technology	5	2, 3, 4, 5	Number of Employees 90% O&M 10%
LABS	Human Resources[5]	5	1, 3, 4, 5	Number of Employees 100%
LABS	Training	1, 2, 3, 5	1, 2, 4, 5	Number of Employees 100%
LABS	Facilities and Building Rent	5	4	Oakville Employees 100%
LABS	Environment, Health, Safety and Security	2, 3, 5	1, 5	Number of Employees 100%
LABS	Procurement	2, 5	1, 4, 5	O&M 50% Capital Expenditures 50%
LABS	Executive and Strategic Management	5, 6	1, 4	Revenue 33.3% O&M 33.3% Net Plant 33.3%
LABS	Technical Services	5	4	Net Plant 33.3% Revenue 33.3% O&M 33.3%
LABS	Utility Planning	2, 5	1, 4, 5	Net Plant 33.3% Revenue 33.3% O&M 33.3%
LABS	Risk Management	5	1, 5	Net Plant 33.3% Revenue 33.3% O&M 33.3%
LABS	Financial Reporting, Planning and Administration[5]	2, 3, 5, 6	1, 3, 4	Revenue 33.3% O&M 33.3% Net Plant 33.3%
LABS	Treasury[5]	3, 5, 6	1, 3, 4	Capital Expenditures 25% O&M 50% Net Plant 25%

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Business Unit	Cost type	Are the activities performed necessary for the enterprise?	Do the activities provide demonstrated benefits?	Allocation methodology
LABS	Internal Audit	2, 3, 4	1, 3, 5	Net Plant 25% O&M 75%
LABS	External Communications			Total Employees 100%
LABS	Legal Costs[5]	3	1, 5	Net Plant 33.3% Number of Employees 33.3% O&M 33.3%
LABS	Compliance	1, 2, 3, 4	1, 3, 5	Revenue 33.3% O&M 33.3% Net Plant 33.3%
LUSC/LUC	Customer Care and Billing	5	4, 5	Four Factor Allocator
LUSC/LUC	IT/Tech Support	5	2, 3, 4, 5	Four Factor Allocator
LUSC/LUC	Human Resources[5]	5	1, 3, 4, 5	Four Factor Allocator
LUSC/LUC	Gas Control	2, 5	1, 3, 5	Four Factor Allocator
LUSC/LUC	Legal[5]	1, 2, 3	1	Four Factor Allocator
LUSC/LUC	Compliance	1, 2, 3, 4	1, 3, 5	Four Factor Allocator
LUSC/LUC	Regulatory & Government Relations	1, 2, 3	1, 5	Four Factor Allocator
LUSC/LUC	Environmental, Health, Safety and Security	2, 3, 5	1, 5	Four Factor Allocator
LUSC/LUC	Procurement	2, 5	1, 4, 5	Four Factor Allocator
LUSC/LUC	Operations	5	2, 4, 5	Four Factor Allocator
LUSC/LUC	Engineering; Dispatch and Control	5	2, 4, 5	Four Factor Allocator
LUSC/LUC	Outage Management	5	1, 2, 4, 5	Four Factor Allocator
LUSC/LUC	GIS/Mapping	5	3, 4, 5	Four Factor Allocator
LUSC/LUC	Vegetation Management	5	1, 5	Four Factor Allocator
LUSC/LUC	Energy Procurement	2, 5	1, 4, 5	Four Factor Allocator
LUSC/LUC	Accounting and Finance[5]	2, 3, 5, 6	1, 3, 4	Four Factor Allocator
LUSC/LUC	Managerial	1, 5, 6	1, 4, 5	Four Factor Allocator
LUSC/LUC	Utility Planning	2, 5	1, 4, 5	Four Factor Allocator
LUSC/LUC	Customer Communication	5	1, 5	Four Factor Allocator

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Exhibit 3 – FERC form 60 analysis – General allocator methodology

Schedule XXI – Methods of allocation[6]

	Algonquin power & utilities Corp.	Liberty utilities (Canada) Corp.	Alliant energy corporate services, Inc.	CenterPoint energy service company, LLC	PNMR services company	Black hills corporation
4 Factor	Utilities (40% customer count, 20% utility net plant, 20% non-labor exp, 20% labor exp)	Utilities (40% customer count, 20% utility net plant, 20% non-labor exp, 20% labor exp)				
3 Factor	Legal Costs (33% Plant, 33% # of employees, 33% OM) Tax Services (33% Rev, 33% OM, 33% Plant) Audit (33% Rev, 33% OM, 33% Plant) Investor Relations (33% Rev, 33% OM, 33% Plant) Director Fees and Insurance (33% Rev, 33% OM, 33% Plant) Escrow and transfer Agent Fees (33% Rev, 33% OM, 33% Plant) Other Professional Services (33% Rev, 33% OM, 33% Plant) Executive and Strategic Management (33% Rev, 33% OM, 33% Plant)	Executive and Strategic Management (33% Rev, 33% OM, 33% Plant) Technical Services (33% Rev, 33% OM, 33% Plant) Utility Planning (33% Rev, 33% OM, 33% Plant) Risk Management (33% Rev, 33% OM, 33% Plant) Financial Reporting, Planning, and Administration (33% Rev, 33% OM, 33% Plant) Treasury (25% capex, 50% OM, 25% Plant) Legal Costs (33% # of employees, 33% OM, 33% Plant) Compliance (33% Rev, 33% OM, 33% Plant)	Legal costs (33% # of employees, 33% total assets, 33% op. revs) Taxes (33% # of employees, 33% total assets, 33% op. revs) Benefits (33% # of employees, 33% total assets, 33% op. revs) Planning (33% # of employees, 33% total assets, 33% op. revs) Materials management (materials, supplies, and services)	Asset Ratio Corporate Governance Costs (40% assets, 40% gross margin, 20% head count)	Utility Shared Services (Massachusetts methods)	Blended ratio (33% gross margin, 33% asset cost, 33%, payroll)

[6] Source: "Schedule XXI – Methods of Allocation" per the FERC Form 60's filed with the FERC for fiscal year 2019

	Algonquin power & utilities Corp.	Liberty utilities (Canada) Corp.	Alliant energy corporate services, Inc.	CenterPoint energy service company, LLC	PNMR services company	Black hills corporation
2 Factor		IT (90% # of employees, 10% OM) Procurement (50% OM, 50% capex) Internal Audit (25% net plant, 75% OM)	Engineering and Construction (utility type and function)	Operating Expense ratio	Facilities and Building (Sq. footage and occupancy)	
1 Factor	Other Admin Costs (# of employees)	Human Resources (# of employees) Training (# of employees) Facilities and Building Rent (# of employees) Environment, Health, Safety, and Security (# of employees) External Communications (# of employees)	IT (# of employees) Transportation (# of employees) Human Resources (# of employees) Facilities and Building (# of employees) Power planning (volumes) Electric production admin (volumes) Electric and gas delivery admin (# of customers) Environmental affairs (volumes) Customer billing/payment processing (# of bills) Customer Service, Customer Assistance and Customer Relations (# of customers) Public and Community Affairs (# of employees or customers) Rates (# of customers) Electric System Maintenance (miles of distribution lines) Investor Relations (total assets) Insurance and Risk Management (Total assets) Internal audit (Op. Revs) Real Estate and Right of way (gross plant) Fuel (volumes) Gas Acquisition and dispatch (volumes) Accounting (Op. Revs) Other Admin (Op. Revs) Finance (Op. Revs)	Head Count Ratio w/retirees Head Count Ratio w/o retirees Head Count Ratio w/retirees and inactive employees Union Head Count Ratio Wellness Head Count Ratio Direct Labor Ratio Client Unit Usage Ratio Sq. Footage Ratio Cross-Charges	IT (# of employee's) Financial Systems (volume of transactions) A/P Admin and Maintenance (volume of transactions) Depreciation, Asset Retirement, clearing completed construction projects to plant, fixed asset software maintenance (depreciable assets) Work management system (transaction count) Benefits (# of employee's) Ethics (# of employee's) Governance (# of employee's) Payroll (# of employee's) People Services (# of employee's) Communications (# of employee's)	

Exhibit 4 – Delineation of roles and responsibilities

This exhibit shows our analysis of costs that may appear to overlap across APUC, LUC, LUSC and the local entity. As shown below, we did not identify any instances of redundancy through this exercise.

Cost pool	Shared service role (costs allocated from APUC, LUC, LUSC or LABS)	Local utility role
Finance	The Finance/Treasury organization ensures that regulated utilities meet audit standards and regulatory requirements, have strong financial and operational controls, and are recording financial transactions accurately and prudently. They receive inputs from the utilities to consolidate and manage intercompany billings. Finance/Treasury also coordinates financing for capital projects for the regulated utilities along with capital planning and related services.	Finance focuses on specific entity performance and reports to the centralized finance group.
Legal	Legal services oversees all general legal matters pertaining to all entities. These legal services include review of audited financial statements, annual information filings, Sedar filings, review of contracts, incorporation, tax issues of a legal nature, market compliance, and other legal issues.	Legal departments at the local utility level focus on specific rate cases or items relevant to the entity's jurisdictions.
Human Resources	The Human Resources functions include the management and oversight of training and development of employees, ensuring employees are provided healthy and safe work environments, and receive competitive salaries and benefits.	Human resource functions at the utility level are focused on activities such as hiring and employee- related matters specific to that entity.

Thank you

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EXHIBIT JS-DT3

LIBERTY UTILITIES 2019 INDIRECT OVERHEAD CAPITALIZATION TIME STUDY RESULTS

PA CONSULTING GROUP

September 16, 2019

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EXECUTIVE SUMMARY

Corporate services play an important role in a utility's capital program. The following administrative activities, among others, are all essential elements of a successful capital program.

- Attending a capital budget meeting or preparing a capital budget.
- Preparing financial statements for capital expenditures.
- Ordering materials for capital projects.
- Accounting duties performed on capital projects.
- Customer communications for capital projects.
- Attending capital project requirement, resource and vendor meetings.
- Preparing a business case for capital projects.

Further, active involvement in the capital program by executive management to provide leadership and oversight are also important elements of a successful capital program.

Fully accounting for the corporate services aspects of a capital project is important in that the complete cost of a project provides important information to all involved in the process. Further, including appropriate amounts of administrative and support services costs (referred to as indirect overheads in this report) as a component of the cost of long-lived utility plant assets contributes to intergenerational equity among customers.

Organizationally, employees providing administrative and support services to the regulated utilities of Liberty Utilities Co. ("Liberty Utilities") are primarily located in three business units: Algonquin Power & Utilities Corp. ("APUC"), Liberty Utilities (Canada) Corp. ("LUC" or the "Company"), and Liberty Utilities Service Corp. ("LUSC"). APUC and LUC employees are located in Oakville, Ontario and depending on the nature of the function, provide shared services to both Liberty Utilities and Liberty Power or individually to either Liberty Utilities or Liberty Power. Virtually all US-based employees of Liberty Utilities are LUSC employees.[1] LUSC shared services employees are organized similar to the Canadian employees in that some employees support both Liberty Utilities and Liberty Power while others support only Liberty Utilities. Among the employees supporting only Liberty Utilities, some are regional employees supporting multiple regulated utilities located in either the East, Central or West Regions. LUSC "non-shared" employees are dedicated to specific utilities.

PA Consulting Group (PA) was retained by the Company to provide support for Liberty Utilities 2018 & 2019 INDOH rates and the Arizona Black Mountain rate case filing, including services required to complete the time studies required to satisfy the Company's commitment in Arizona Corporation Commission Decision No. 75809, Section 3.5, dated November 21, 2016 ("Decision"). This report documents the results of the required time study.

[1] California employees working for CalPeco, Apple Valley, and Park utilities are employed by those utilities, not by LUSC.

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2019 INDIRECT OVERHEAD TIME STUDY APPROACH AND RESULTS

OVERVIEW

PA Consulting Group (PA) was retained by the Company to provide support for Liberty Utilities 2018 & 2019 INDOH rates and the Arizona Black Mountain rate case filing, including services required to complete the time studies required to satisfy the Company's commitment in Arizona Corporation Commission Decision No. 75809, Section 3.5, dated November 21, 2016. This report documents the results of the required time study.

Industry practices to account for indirect capital overheads, typically referred to as "capitalized A&G", are guided by FERC and NARUC regulatory accounting standards. In our opinion, an approach which assesses a cost's eligibility to be capitalized based on whether that A&G work and/or cost would be eliminated over time if the construction program were eliminated is consistent with both the NARUC USoA and common industry practices. This is the approach taken by the Company in completing its 2018 and 2019 Indirect Overhead Study.

The 2018 and 2019 Indirect Overhead Study was based on a survey of all cost center managers to identify the percentage of time cost center employees spend supporting capital projects. These survey results formed the basis of the calculation of the combined indirect overhead rate for APUC/LUC. The indirect overhead rate is used by Liberty Utilities' regulated utilities operating in the United States to apportion allocations from APUC and LUC to specific capital projects.

The purpose of this time study is to satisfy the requirements of the abovementioned Arizona Commission decision. This study is not intended to replace the 2018 and 2019 Indirect Overhead Study. In our opinion, the results of this time study confirm the results of the 2018 and 2019 study.

Both FERC and NARUC provide guidance to U.S. regulated utilities related to the capitalization of the costs of services provided in support of capital activities as shown in the table below.

Source	Guidance
Utility Plant Instruction No. 3 included in the FERC Uniform System of Accounts (Gas & Electric)	(12) General administration capitalized includes the portion of the pay and expenses of the general officers and administrative and general expenses applicable to construction work.
Utility Plant Instruction No. 4 included in the FERC Uniform System of Accounts (Gas & Electric)	A. All overhead construction costs, such as engineering, supervision, general office salaries and expenses, construction engineering and supervision by others than the accounting utility, law expenses, insurance, injuries and damages, relief and pensions, taxes and interest, shall be charged to particular jobs or units on the basis of the amounts of such overheads reasonably applicable thereto, to the end that each job or unit shall bear its equitable proportion of such costs and that the entire cost of the

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	unit, both direct and overhead, shall be deducted from the plant accounts at the time the property is retired. B. As far as practicable, the determination of pay roll charges includible in construction overheads shall be based on time card distributions thereof. Where this procedure is impractical, special studies shall be made periodically of the time of supervisory employees devoted to construction activities to the end that only such overhead costs as have a definite relation to construction shall be capitalized. The addition to direct construction costs of arbitrary percentages or amounts to cover assumed overhead costs is not permitted. C. For major utilities, the records supporting the entries for overhead construction costs shall be so kept as to show the total amount of each overhead for each year, the nature and amount of each overhead expenditure charged to each construction work order and to each electric plant account, and the bases of distribution of such costs.
Interpretation No. 59 of the NARUC USoA[2] (Gas & Electric)	In general, it is believed that the incremental cost basis is the preferred method of determining amounts of administrative and general expenses which should be capitalized. Under this method only the costs specifically incurred for construction - costs which would not be incurred if construction were not undertaken - are chargeable to construction. The use of this plan will avoid the effect of showing greater net income merely because of increased construction work. Where the incremental cost basis is not employed, general and administrative expenses can properly be distributed to construction only if studies are made to determine the amounts thereof which relate to construction activities. In the case of compensation for personal services, such studies should be based upon time records or periodic surveys of the activities of employees. Where daily time reports are not in effect, periodic studies should be made at least once a year and more frequently if construction activities fluctuate considerably. Such studies should show each employee's activities and the proportion of his time which is includible in construction account. Where the expenditures relate to other than compensation for personal services, it must be shown (1) that the expenditure has a relationship to construction activities and (2) that a reasonable basis has been evolved for determining the amount of proportion properly capitalizable. In no event is it permissable to assign to construction a proportion or percentage of a particular class of expenditures without first having established the relationship of the expenditures in question to construction work. The records supporting allocations of administrative and general expenses to construction should; therefore, show (1) the relationship of the particular function to construction activities, (2) the proportion of each employee's time or each particular expenditure allocable to construction, and (3) the method of determining (2), that is time studies, daily time reports, etc.
Uniform System of Accounts for Class A Water and Wastewater Utilities (NARUC, 1996)	19. Utility Plant - Components of Construction Cost (12) "General administration capitalized" includes the portion of the pay and expenses of the general officers and administrative and general expenses applicable to construction work. 20. Utility Plant - Overhead Construction Costs A. All overhead construction costs, such as engineering, supervision, general office salaries and expenses, construction engineering and supervision by others than the accounting utility, legal expenses, insurance, injuries and damages, relief and

[2] Source: Interpretations of Uniform System of Accounts for Electric and Gas Utilities, September 1988, National Association of Regulatory Utility Commissioners

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	pensions, taxes and allowance for funds used during construction, shall be charged to particular jobs or units on the basis of the amounts of such overheads reasonably applicable thereto, so that each job or unit shall bear its equitable proportion of such costs and that the entire costs of the unit, both direct and overhead, shall be deducted from the plant accounts at the time the property is retired. B. As far as practicable, the determination of payroll charges includible in construction overheads shall be based on time card distributions thereof. Where this procedure is impractical, special studies shall be made periodically of the time of supervisory employees devoted to construction activities so that only such overhead costs as have a definite relation to construction shall be capitalized. The addition to direct construction costs of arbitrary percentages or amounts to cover assumed overhead costs is not permitted. C. The records supporting the entries for overhead construction costs shall be so kept as to show the total amount of each overhead for each year, the nature and amount of each overhead expenditure charged to each construction work order and to each utility plant account, and the basis of distribution of such costs.

APPROACH

To complete the four-week indirect overhead capitalization time study for APUC/LUC, PA[3] completed the following tasks.

- Identified those functional areas within APUC/LU whose employees could most likely meaningfully complete a study to identify the time spent supporting the capital program of the North American regulated utilities.
- Identified a meaning number of employees to include in the time study from those functional areas identified. Approximately 20% of all employees in the functional areas identified were included in the time study.
- Developed a time reporting template specifically for purposes of this study which met the requirements described on the Decision.
- Trained employees participating in the study prior to commencement of the study and provided support throughout the study period.
- Reviewed results for reasonableness and consistency with the study instructions.
- Summarized study results.

RESULTS AND CONCLUSION

For the individuals participating in the four-week time study, the average percentage of time spent supporting the capital programs of the North American regulated utilities was 34.5%. This compares to the 32.55% and 32.08% for the 2018 and 2019 studies, respectively. At the individual employee level, time study results differed somewhat – both higher and lower - from the survey completed in 2018. In our opinion, this is a reasonable and expected outcome as job duties and responsibilities evolve over time and as estimates of time spent supporting capital program activity on an annual basis are re-assessed.

[3] Throughout this report, "PA" is used to describe the entire team assigned to this project, comprised of both PA and Company employees.

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EXHIBIT JS-DT4

Exhibit JS-DT4

Arizona Rate Cases Involving Allocated Costs from Affiliated Transactions

1. *Liberty Utilities (Black Mountain Sewer) Corp.*, Docket No. SW-02361A-05-0657, Decision No. 69164 (December 5, 2006) **Pre-CAM**

2. *Liberty Utilities (Gold Canyon Sewer) Corp.*, Docket No. SW-02519A-06-0015, Decision No. 69664 (June 28, 2007) **Pre-CAM**

3. *Liberty Utilities (Black Mountain Sewer) Corp.*, Docket No. SW-02361A-08-0609, Decision No. 71865 (September 1, 2010) **Pre-CAM**

4. *Liberty Utilities (Litchfield Park Water & Sewer) Corp.*, Docket No. SW-01428A-09-0103, *et al.*, Decision No. 72026 (December 10, 2010) **SETTLED**

5. *Liberty Utilities (Rio Rico Water & Sewer) Corp.*, Docket No. WS-02676A-09-0257, Decision No. 72059 (January 6, 2011) **SETTLED**

6. *Liberty Utilities (Bella Vista Water) Corp.*, Docket No. W-02465A-09-0411, *et al.*, Decision No. 72251 (April 7, 2011) **SETTLED**

7. *Liberty Utilities (Rio Rico Water & Sewer) Corp.*, Docket No. WS-02676A-12-0196, Decision No. 73996 (July 30, 2013) **SETTLED**

8. *Liberty Utilities (Litchfield Park Water & Sewer) Corp.*, Docket No. SW-01428A-13-0042, Decision No. 74437 (April 18, 2014) **SETTLED**

9. *Liberty Utilities (Black Mountain Sewer) Corp.*, Docket No. SW-02361A-15-0206, *et al.*, Decision No. 75510 (April 22, 2016) **SETTLED**

10. *Liberty Utilities (Bella Vista Water) Corp. and Liberty Utilities (Rio Rico Water & Sewer) Corp.*, Docket No. W-02465A-15-0367, *et al.*, Decision No. 75809 (November 21, 2016) **SETTLED**

11. *Liberty Utilities (Entrada Del Oro Sewer) Corp.*, Docket No. SW-04316A-16-0085, *et al.*, Decision No. 76019 (March 22, 2017) **SETTLED**

12. *Liberty Utilities (Litchfield Park Water & Sewer) Corp.*, Docket No. SW-01428A-17-0058, *et al.*, Decision No. 76799 (August 15, 2018) **SETTLED**

13. *Liberty Utilities (Black Mountain Sewer) Corp.*, Docket No. SW-02361A-19-0139, Decision No. 78017 (May 18, 2021) **SETTLED**

14. *Liberty Utilities (Entrada del Oro Sewer) Corp. and (Gold Canyon Sewer) Corp.,* Docket No. SW-04316A-21-0325, *et al*., Decision No. 78871 (March 16, 2023) **SETTLED**

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BEFORE THE ARIZONA CORPORATION COMMISSION

COMMISSIONERS
JIM O'CONNOR, Chairman
LEA MÁRQUEZ PETERSON
ANNA TOVAR
NICK MYERS
KEVIN THOMPSON

IN THE MATTER OF THE APPLICATION OF LIBERTY UTILITIES (RIO RICO WATER & SEWER) CORP., AN ARIZONA CORPORATION, FOR A DETERMINATION 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: WS-02676A-23-

DIRECT TESTIMONY

OF

MARTIN GARLANT

December 28, 2023

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B. Plant Improvements Since Last Rate Case 3

I. INTRODUCTION AND PURPOSE OF TESTIMONY

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Martin Garlant. My business address is 1225 W Frontage Rd. in Rio Rico, AZ 85648.

Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?

A. I am employed by Liberty Utilities Service Corp. as the Senior Operations Manager responsible for the operations of Liberty Utilities (Rio Rico Water & Sewer) Corp. ("Liberty Rio Rico").

Q. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS PROCEEDING?

A. I am providing this direct testimony on behalf of Liberty Rio Rico.

Q. PLEASE DESCRIBE YOUR EDUCATIONAL AND PROFESSIONAL BACKGROUND.

A. I have nearly 29 years of experience in the water and wastewater industry. I have been employed by Liberty Utilities Service Corp. and its predecessors in various positions and capacities since May 1995. I am a current and active member of Arizona's Water/Wastewater Agency Response Network ("AzWARN") as well as a member of the Arizona Water Association.

Q. DO YOU HOLD ANY CERTIFICATIONS?

A. Yes. I currently hold the following certifications in the State of Arizona: Grade IV - Water Treatment, Water Distribution and Wastewater Collection and Grade II -Wastewater Treatment.

Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THIS COMMISSION OR ANY OTHER REGULATORY AGENCY?

A. Yes, I previously testified before the Commission during the last Liberty Rio Rico rate case in 2014.

Q. WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY IN THIS PROCEEDING?

A. The purpose of my testimony is to provide an overview of Liberty Rio Rico's current

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operations and the capital investments that have been undertaken to ensure continued safe and reliable service for customers since the last rate case test year in 2014.

II. DESCRIPTION OF LIBERTY RIO RICO PLANT AND OPERATIONS

A. General Description of System

Q. PLEASE PROVIDE AN OVERVIEW OF LIBERTY RIO RICO.

A. Liberty Rio Rico's service area is in the southeast portion of Arizona. Liberty Rio Rico primarily serves customers within a community in the unincorporated area of Rio Rico located in Santa Cruz County, Arizona. As of April 2023, Liberty Rio Rico had 7,764 connections (7,446 residential, 258 commercial, 38 fire, 21 industrial and 1 bulk water) for its water system. The wastewater system has 2,251 residential and 170 commercial connections.

Q. PLEASE DESCRIBE THE ASSETS USED IN OPERATING THE LIBERTY RIO RICO WATER SYSTEM.

A. Liberty Rio Rico's water service area covers approximately 82 square miles (or 53,000 acres) in land area and includes a water distribution system with 6 wells, 28 booster stations and approximately 352 miles of distribution water mains.

Q. PLEASE DESCRIBE THE ASSETS USED IN OPERATING THE LIBERTY RIO RICO SEWER SYSTEM.

Liberty Rio Rico's sewer service area covers approximately 82 square miles (or 53,000 acres) in land area and includes a wastewater collection system with five lift stations. The system contains approximately 80 miles of gravity sewer mains, 7.1 miles of force mains (37,793 feet), 1,535 manholes (standard and drop) and 132 cleanouts.

Q. HOW MUCH EFFLUENT DOES LIBERTY RIO RICO PRODUCE ANNUALLY?

A. During the test year, Liberty Rio Rico produced approximately 174.501 million gallons (MG) of wastewater, which was delivered to the Nogales International Wastewater Treatment Plant ("Nogales International WWTP") for treatment.

Q. WHAT IS LIBERTY RIO RICO'S COMPLIANCE STATUS?

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A. To the best of my knowledge, Liberty Rio Rico is in compliance and good standing according to the rules and regulations of Arizona Department of Environmental Quality ("ADEQ"), Santa Cruz County and the Arizona Corporation Commission ("Commission") based on the most current information available.

B. <u>Plant Improvements Since Last Rate Case</u>

Q. HAS LIBERTY RIO RICO MADE ANY SIGNIFICANT UPGRADES OR IMPROVEMENTS SINCE THE LAST RATE CASE?

A. Yes. Since the last rate case filed in 2015 with a test year of 2014, Liberty Rio Rico has invested $15,065,650 in capital improvements and upgrades to the water system, and $6,445,631 in capital improvements to the wastewater system. I address the Company's capital projects below and Lauren Preston's testimony provides a discussion in support of the Customer First investment allocated to Liberty Rio Rico. Exhibit MG-DT1 and Exhibit MG-DT2 summarize the investments made by Liberty Rio Rico categorized by account for water and wastewater since its last rate case.

Q. CAN YOU DESCRIBE THE CAPITAL INVESTMENTS MADE BY LIBERTY RIO RICO SINCE THE LAST RATE CASE?

A. The investments made in the Liberty Rio Rico water system since the last rate case have included water service line replacements, water main repairs, pump and motor replacements, electrical controls replacements, and installation of Variable Frequency Drives ("VFD"). Liberty Rio Rico's sewer system improvements include sewer gravity line repairs, sewer main repairs, manhole repairs and replacements, pump replacements and upgrades, lift station repairs, electrical component upgrades and implementation of a new Geographic Information System ("GIS"). Additionally, a 12" sewer main was replaced, along with casing, underneath the I-19 freeway as mandated by Arizona Department of Transportation ("ADOT"). Upon inspecting the sewer main, Liberty Rio Rico discovered corrosion in the pipeline's interior and casing, which required the replacement of 350 feet of sewer line and casing underground. The sewer line transports wastewater from the west side of Rio Rico to lift station #1 which then pumps the wastewater to the Nogales

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International WWTP for treatment. The post test year plant being requested for recovery in this rate case for water is approximately $2.6 million which includes Liberty's Cyber Security Program, purchase of two service vehicles, casing replacement for Well #86, in addition to main and service line repairs, meter replacements, hydrants, and pumping equipment related investments. Post test year plant being requested for recovery for sewer is approximately $0.98 million, which includes Liberty's Cyber Security Program, sewer main repairs, service repairs, and pumping & treatment equipment related investments.

Q. WAS THE AMOUNT OF CAPITAL INVESTMENT NECESSARY FOR LIBERTY RIO RICO?

A. Yes. The improvements to the Liberty Rio Rico system primarily revolved around necessary upgrades to the water and wastewater treatment systems, which specifically included:

- **Pumping Equipment** – Replacement of lift station pumps and motors at various lift stations.
- **Replacement of Electrical Controls** — Including the addition of Soft-Start controllers, as well as other miscellaneous electrical controls.
- **Lift Stations** – Replaced discharge manifolds, check valves, miscellaneous piping and valving.
- **Collection Sewers** – Liberty Rio Rico made various improvements to the sewer collection system, including replacement of approximately 2,000 feet of 12" collection main as well as the repair and rehabilitation of various manholes. The manholes were raised to grade and included new risers, rings and covers. Each manhole had 1" of geopolymer applied to restore the structural integrity of the entire manhole, making them resistant to hydrogen sulfide deterioration. These improvements will eliminate inflow and infiltration as the sewer main is in a wash that sees high flows during monsoon season and will mitigate sand accumulation that impacts the sewer mains.
- **Communications Equipment** – Liberty Rio Rico has made improvements and enhancements to the Supervisory Control and Data Acquisition ("SCADA") alarm

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system, which allows for improved monitoring of the system and mitigates downtime for emergencies. Specifically, Mission M-80 units were installed at all lift stations. These units have call-out capability to report any high level or surging from groundwater entering the system through the pipes in the vicinity where installed.

- **Other Tangible Plant** – Liberty Rio Rico purchased the Sewer Line Rapid Assessment Tool ("SL-RAT") sewer monitoring system, which allows Liberty to collect data on its collection system, such as potential low spots or standing water, which would indicate potential issues.

Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

A. Yes.

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EXHIBIT MG-DT1

Liberty Utilities (Rio Rico Water & Sewer Corp) - Water
Exhibit MG-DT1

Line No.	NARUC	Account Description	[A] Gross Utility Plant as of 12/31/2014	[B] Plant Additions 01/01/2015 - 04/30/2023	[C] Plant Additions Post Test Year	[D] Gross Utility Plant Current Rate Case	[E] = [D] - [A] Increase / (Decrease)
1	301	Organization Cost	$ 5,785	$ -	$ -	$ 5,785	$ -
2	302	Franchise Cost	417	-	-	417	-
3	303	Land and Land Rights	45,968	-	-	45,968	-
4	304	Structures & Improvements	2,940,986	582,566	-	3,523,552	582,566
5	305	Collecting & Impounding Reservoirs	-	-	-	-	-
6	306	Lake, River, Canal Intakes	-	-	-	-	-
7	307	Wells & Springs	505,898	45,188	150,000	701,086	195,188
8	308	Infiltration Galleries	-	-	-	-	-
9	309	Raw Water Supply Mains	272,502	222,013	-	494,515	222,013
10	310	Power Generation Equipment	219,360	(1,793)	-	217,568	(1,793)
11	311	Pumping Equipment	1,943,967	1,498,971	358,819	3,801,756	1,857,789
12	320	Water Treatment Equipment	-	58,396	-	58,396	58,396
13	320.1	Water Treatment Plants	370,088	12,389	58,230	440,707	70,619
14	320.2	Solution Chemical Feeders	5,409	85,903	-	91,312	85,903
15	330	Distribution Reservoirs & Standpipes	-	-	-	-	-
16	330.1	Storage Tanks	690,752	-	-	690,752	-
17	330.2	Pressure Tanks	69,778	10,878	-	80,657	10,878
18	331	Transmission & Distribution Mains	22,735,282	2,296,917	404,301	25,436,499	2,701,218
19	333	Services	3,863,581	5,138,928	1,219,666	10,222,175	6,358,594
20	334	Meters	1,140,344	1,755,042	122,527	3,017,913	1,877,569
21	335	Hydrants	635,009	58,947	28,440	722,395	87,387
22	336	Backflow Prevention Devices	15,855	-	-	15,855	-
23	339	Other Plant & Misc Equipment	123,778	68,102	-	191,880	68,102
24	340	Office Furniture & Equipment	34,616	(101)	-	34,515	(101)
25	340.1	Computers & Software	157,772	94,545	-	252,317	94,545
26	341	Transportation Equipment	141,853	452,639	222,618	817,110	675,258
27	342	Stores Equipment	-	-	-	-	-
28	343	Tools, Shop & Garage Equipment	88,863	102,732	-	191,596	102,732
29	344	Laboratory Equipment	3,061	-	-	3,061	-
30	345	Power Operated Equipment	-	-	-	-	-
31	346	Communication Equipment	303,104	18,786	-	321,890	18,786
32	347	Miscellaneous Equipment	5,427	-	-	5,427	-
33	347.1	Miscellaneous Equipment - CNG Plant	-	-	-	-	-
34	348	Other Tangible Plant	-	-	-	-	-
35		**Total Gross Utility Plant**	**$ 36,319,457**	**$ 12,501,049**	**$ 2,564,601**	**$ 51,385,107**	**$ 15,065,650**
36							-
37							
38				**Allocated Corporate Plant**	**PTY Plant**	**TOTAL**	
39	903	Land and Land Rights		$ 11,445	$ -	$ 11,445	
40	904	Structures and Improvments		306,667	-	306,667	
41	940	Office Furniture and Fixtures		41,954	-	41,954	
42	940.1	Computers and Software		42,677	71,989	114,667	
43	940.2	Customer First		1,742,038	-	1,742,038	
44	955	Power Generation		225	-	225	
45	995	Power Operated Equipment		37,261	-	37,261	
46		**Total Allocated Corporate Plant**		**$ 2,182,268**	**$ 71,989**	**$ 2,254,257**	
47							
48		**Combined TOTAL**	**$ 36,319,457**	**$ 14,683,317**	**$ 2,636,590**	**$ 53,639,364**	

EXHIBIT MG-DT2

Liberty Utilities (Rio Rico Water & Sewer Corp) - Sewer
Exhibit MG-DT2

Line No.	NARUC	Account Description	[A] Gross Utility Plant as of 12/31/2014	[B] Plant Additions 01/01/2015 - 04/30/2023	[C] Plant Additions Post Test Year	[D] Gross Utility Plant Current Rate Case	[E] = [D] - [A] Increase / (Decrease)
1	351	Organization Cost	$ 5,785	$ -	$ -	$ 5,785	$ -
2	352	Franchise Cost	417	-	-	417	-
3	535	Land and Land Rights	7,545	-	-	7,545	-
4	354	Structures & Improvements	269,648	217,881	-	487,529	217,881
5	360	Collection Sewers - Forced	636,023	770,917	76,330	1,483,269	847,246
6	361	Collection Sewers - Gravity	6,678,487	2,916,984	389,276	9,984,747	3,306,260
7	362	Special Collecting Structures	-	-	-	-	-
8	363	Customer Services	1,280,859	132,549	70,258	1,483,665	202,806
9	364	Flow Measuring Devices	65,412	-	-	65,412	-
10	366	Reuse Services	-	-	-	-	-
11	367	Reuse Meters and Installation	-	-	-	-	-
12	370	Receiving Wells	867,120	-	-	867,120	-
13	371	Pumping Equipment	447,430	1,050,814	323,469	1,821,714	1,374,283
14	374	Reuse Distribution Reservoirs	-	-	-	-	-
15	375	Reuse Trans. and Dist. System	-	-	-	-	-
16	380	Treatment & Disposal Equipment	982,394	70,245	68,460	1,121,100	138,706
17	381	Plant Sewers	15,362	-	-	15,362	-
18	382	Outfall Sewer Lines	-	-	-	-	-
19	389	Other Sewer Plant & Equipment	57,170	1,793	-	58,963	1,793
20	390	Office Furniture & Equipment	110,718	747	-	111,465	747
21	390.1	Computers and Software	36,045	62,185	-	98,231	62,185
22	391	Transportation Equipment	6,322	49,685	-	56,007	49,685
23	392	Stores Equipment	-	-	-	-	-
24	393	Tools, Shop & Garage Equipment	8,622	88,706	32,540	129,869	121,246
25	394	Laboratory Equipment	3,940	-	-	3,940	-
26	395	Power Operated Equipment	-	29,947	-	29,947	29,947
27	396	Communication Equipment	6,055	21,651	-	27,706	21,651
28	397	Miscellaneous Equipment	-	-	-	-	-
29	398	Other Tangible Plant	3,913	71,193	-	75,106	71,193
30	398.1	Nogales WWTP	2,431,717	-	-	2,431,717	-
31		**Total Gross Utility Plant**	**$ 13,920,985**	**$ 5,485,298**	**$ 960,333**	**$ 20,366,615**	**$ 6,445,630**
32							-
33				**Allocated**			
34				**Corporate Plant**	**PTY Plant**	**TOTAL**	
35	903	Land and Land Rights		$ 3,558	$ -	$ 3,558	
36	904	Structures and Improvments		95,328	-	95,328	
37	940	Office Furniture and Fixtures		13,041	-	13,041	
38	940.1	Computers and Software		13,266	22,378	35,644	
39	940.2	Customer First		541,516	-	541,516	
40	955	Power Generation		70	-	70	
41	995	Power Operated Equipment		11,583	-	11,583	
42		**Total Allocated Corporate Plant**		**$ 678,363**	**$ 22,378**	**$ 700,741**	
43							
44		**Combined TOTAL**	**$ 13,920,985**	**$ 6,163,660**	**$ 982,711**	**$ 21,067,356**	

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BEFORE THE ARIZONA CORPORATION COMMISSION

COMMISSIONERS
JIM O'CONNOR, Chairman
LEA MÁRQUEZ PETERSON
ANNA TOVAR
NICK MYERS
KEVIN THOMPSON

IN THE MATTER OF THE APPLICATION OF LIBERTY UTILITIES (RIO RICO WATER & SEWER) CORP., AN ARIZONA CORPORATION, FOR A DETERMINATION 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: WS-02676A-23-

DIRECT TESTIMONY

OF

LAUREN A. PRESTON

December 28, 2023

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I. INTRODUCTION AND PURPOSE OF TESTIMONY

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. Lauren A. Preston. My business address is 15 Buttrick Rd., Londonderry, New Hampshire 03053.

Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?

A. I am employed by Liberty Utilities Service Corp. ("LUSC"), a wholly owned subsidiary of Liberty Utilities Co. ("Liberty"), as the Vice President of Customer Care.

Q. ON WHOSE BEHALF ARE YOU SUBMITTING THIS TESTIMONY?

A. I am testifying on behalf of Liberty Utilities (Cordes Lakes Water) Corp. ("Cordes Lakes"), Liberty Utilities (Bella Vista Water) Corp. ("Liberty Bella Vista"), Liberty Utilities (Rio Rico Water and Sewer) Corp. ("Liberty Rio Rico") and Liberty Utilities (Beardsley Water) Corp. ("Liberty Beardsley") (collectively referred to sometimes herein as "Applicants").

Q. PLEASE DESCRIBE YOUR EDUCATIONAL AND PROFESSIONAL BACKGROUND.

A. I have 34 years of experience in the public utilities field. My range of experience includes the traditional aspects of customer care, such as meter reading, call centers, collections, billing, third party supplier support, and marketing and communications and includes serving customers in electric, water, and natural gas utilities. I also have experience as an internal auditor and a project leader for large scale programs. I hold a bachelor's degree in management from the University of Massachusetts and a Master of Business Administration from Boston College. I have also served in leadership capacities for the American Gas Association and Southern Gas Association.

Q. PLEASE DESCRIBE YOUR DUTIES AS VICE PRESIDENT OF CUSTOMER CARE.

A. I am responsible for managing and overseeing the customer care services for all of Liberty's regulated utilities. My duties include setting strategy and policy for delivery of customer care activities for Liberty's electric, natural gas, water, and wastewater customers across

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thirteen states[1] in the United States and one Canadian province.[2] My Customer Care team is responsible for customer billing, customer contact via call centers and walk-in centers, collections, communications, and social media support. In some service territories, my team—the Customer Care team—is also responsible for meter data collection. Customer Care also serves a substantial role in implementing innovative technologies serving customers and complying with regulatory requirements related to customer care and billing.

Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THIS COMMISSION OR ANY OTHER REGULATORY AGENCY?

A. Yes. I have testified before the public utility commissions in Massachusetts, Maryland, and the District of Columbia in positions I held prior to joining Liberty.

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?

A. The purpose of my testimony is to describe Liberty's recent implementation of a modern technology platform, Customer First, that replaced a legacy customer information system and several other technology systems. My testimony also describes proposals for some new programs Liberty believes will improve customer care.

Q. ARE YOU SPONSORING ANY REQUIRED SCHEDULES OR EXHIBITS?

A. Yes. I am sponsoring Exhibit LP-DT1: Customer Assistance Tariff and Exhibit LP-DT-2: Consolidated Customer Assistance Tariff.

II. DESCRIPTION OF CUSTOMER FIRST

Q. PLEASE EXPLAIN WHAT CUSTOMER FIRST IS.

A. Customer First is an enterprise-wide project that includes changes to technology and systems, and associated employee training. As a comprehensive project, Customer First serves to install an enterprise-wide solution to replace and improve legacy computer systems. These include systems related to customer information, finance and accounting,

[1] Arizona, Arkansas, California, Georgia, Illinois, Iowa, Kansas, Massachusetts, Missouri, New Hampshire, New York, Oklahoma, and Texas.

[2] New Brunswick, Canada

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network operations, procurement, accounts payable, employee time, and payroll services. The Customer First project provides employees with the tools to deliver the experience that customers demand and deserve. Specifically, Customer First is a multi-year, multi-project, transformational journey to create greater consistency around the Company's operations, customer service, and financial functions in a way that will create an industry-leading customer experience.

Q. ARE THE APPLICANTS THE ONLY LIBERTY AFFILIATES THAT WILL IMPLEMENT CUSTOMER FIRST?

A. No. The program is being implemented on a centralized basis. Project elements and their costs will be allocated to the various entities ultimately owned by Algonquin Power & Utilities Corporation ("APUC"), the ultimate parent company of Applicants here. Later in my testimony, I discuss further the decision to implement Customer First on a centralized basis.

Q. CAN YOU PLEASE SUMMARIZE THE PRIMARY ELEMENTS OF THE CUSTOMER FIRST PROGRAM?

A. Yes. There are six major components, which are summarized in Figure 1. Most of my testimony focuses on the customer-facing components.

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FIGURE 1. CUSTOMER FIRST PROGRAM

Q. IS CUSTOMER FIRST A REPLACEMENT OF OBSOLETE TECHNOLOGY OR UPGRADES TO NEWER TECHNOLOGIES?

A. Both. Across the enterprise, Customer First will replace obsolete systems that were becoming increasingly difficult to maintain. In addition to mitigating the operational risks that come with reliance on antiquated systems, Customer First also offers enhancements that will help modernize distribution grids, provide better access to data for customers, and improve the efficiencies with which the APUC utilities plan and operate their systems. Further gains in both areas are created by the simultaneous investment in our employees with corresponding training and work process designed to make the work we perform for our customers and communities better.

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Q. HOW DID IT COME TO PASS THAT THE APUC UTILITIES RELY ON SO MANY DIFFERENT, DISPARATE SYSTEMS?

A. That current state is largely attributable to the manner in which the organization has grown since entering the regulated utility space. APUC acquired its first regulated utility in Arizona in 2001 by purchasing a wastewater utility that serves approximately 2,000 customers. Since then, through a series of acquisitions, APUC has grown its utility business significantly. Today, utilities owned by APUC provide regulated electric, natural gas, water, and wastewater utility services to roughly one million customers of its 30 regulated utilities, which operate in 13 states, one Canadian province, Bermuda, and Chile. Many of the information systems utilized by these utilities when acquired were developed at a time when business requirements were different than they are today. In 2017, APUC began evaluating its systems and business processes, many of which were obsolete, lack capability of support and required significant manual work, which further promoted the need for a multi-functional platform. After re-evaluating its customer, business, and security requirements with the technology and processes, and considering a range of alternatives, APUC determined that an investment in Customer First would remedy the gaps associated with its existing individual systems, including sustaining the legacy systems, developing localized solutions, and developing an enterprise solution.

Q. WHY DID APUC CHOOSE TO IMPLEMENT AN ENTERPRISE SOLUTION, RATHER THAN MAKING SYSTEM INVESTMENTS ON A UTILITY-BY-UTILITY BASIS?

A. APUC chose an enterprise solution because the business needs across all the subsidiaries have a consistent set of baseline needs. Making investments on a utility-by-utility basis would likely have required a more complex project and procurement/development strategy and in doing so increased the risk of system design decisions becoming disparate across the organization. Choosing one set of systems which meets the majority of baseline needs to implement and then configure those to meet the particular differences of each subsidiary

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creates efficiencies across multiple dimensions. Customer First is an enterprise solution that includes system-wide investments, upgrades, improvements, and changes to business processes across the enterprise. Customer First addresses critical needs across the enterprise by (1) leveraging the capabilities and experience of the organization; (2) upgrading or replacing key systems that have become generally obsolete and costly to maintain; (3) harnessing and creating large, scalable networks and resources which are accessible and allow for efficiencies; and (4) reducing potential security risks.

Q. PLEASE DESCRIBE THE BENEFITS CUSTOMERS WILL RECEIVE WITH THE IMPLEMENTATION OF CUSTOMER FIRST.

A. One of the most impactful customer-facing benefits from implementing Customer First is the opportunity to replace the Company's existing customer information system ("CIS") and billing systems, which were not capable of providing the kinds of services customers want now and in the future. The Company's CIS and billing systems were increasingly obsolete and had not had a substantial upgrade in more than 10 years. Adapting a system of that age to provide more flexibility in the types of services customers expect from a utility today and in years to come would be complicated and expensive. With Customer First and related interfaces, the Applicants can offer several new and improved services and share in the development and maintenance efforts of these services across the enterprise. For example, Customer First has allowed the Applicants to redesign customers' bills making it easier to read and understand the cost of the services provided. The Applicants also can now offer a digital connection that allows customers to track the status of work orders. The Applicants can expand payment options to customers, including online payment, auto-payment, payments at terminals in walk-in centers, and refresh how payments are made by phone via the Interactive Voice Response ("IVR") system. The system allows for digital channels for customer contact, self-service enablement, supports demand response programs, and has the flexibility necessary for innovative rate design. The user interface enables customers to set up an account profile, monitor their usage, view bills, make

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payments, see a map of planned outages, and receive alerts. Further, an omnichannel survey platform to collect Voice of Customer ("VoC") feedback enables Liberty to understand how we are serving our customers and what our customers want from their utility provider. These advances coupled with an advanced survey and feedback system allow us to gather information on how our customers feel about our service and to use their insight to make improvements.

Customer First will improve how the Applicants engage with customers, manage their assets, operate the system, and plan utility operations. This will allow for long-run efficiencies through integrated software applications that standardize, streamline, and integrate business processes across finance, human resources, procurement, distribution, and other departments. For example, Customer First includes the implementation of PowerPlan, a software solution that specifically addresses the unique asset management requirements of utilities, enables functionality for specialized utility accounting practices, and leverages existing data to support the automation of key activities while meeting regulatory and jurisdictional requirements. Other tools such as Workforce Software will streamline the processing of payroll and reduce compliance risks, and a financial planning and business intelligence platform will allow for collaboration across multiple business units.

Q. PLEASE DESCRIBE HOW CUSTOMER FIRST INCORPORATES CUSTOMER NEEDS AND EXPECTATIONS THROUGHOUT ITS DESIGN AND IMPLEMENTATION.

A. APUC selected SAP's industry-leading enterprise resource planning ("ERP") software system used by large companies including utilities all over the world. The process used to select SAP was based on a comprehensive assessment of customer and employee needs against the capabilities of the software. To implement SAP, APUC hired industry experts in deploying SAP and paired them with teams of experienced company employees to adapt the system to fit local preferences and requirements. As the design, configuration, testing,

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and implementation of the system is worked through, decisions on how this would work will be incorporated into research on customer and industry practices, regulatory requirements, and procedures to help streamline work for our employees and make information more accessible for our customers. This design included how information is delivered to our customers in a manner that helps them understand and manage their energy usage. The system was also built with the capacity to adapt to innovative programs and technologies as those become available to our customers.

Q. WHEN WAS CUSTOMER FIRST PLACED IN SERVICE FOR THE APPLICANTS?

A. Customer First was placed in service on April 30, 2023.

Q. PLEASE OUTLINE THE CAPITAL INVESTMENT ASSOCIATED WITH THE CUSTOMER FIRST PROJECT.

A. The Applicants' allocation of the total APUC capital investment for Customer First is estimated to be $7.15 million as reflected in Table 1 below. However, after the project is fully deployed across the enterprise in 2024, the allocated share of the total capital investment to the Applicants will be trued-up based on the actual costs incurred by APUC.

Table 1 Customer First Capital

Applicants	Capital Allocated
Liberty Cordes Lakes	$ 579,865
Liberty Beardsley	$ 822,795
Liberty Bella Vista	$ 2,975,922
Liberty Rio Rico -Water	$ 2,116,826
Liberty Rio Rico -Wastewater	$ 654,620
Total	$ 7,150,029

Q. IN ADDITION TO THE CAPITAL EXPENDITURES, ARE THERE RECURRING ANNUAL OPERATING AND MAINTENANCE ("O&M") COSTS RELATED TO THE CUSTOMER FIRST PROJECT?

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A. Yes. All systems require ongoing support, maintenance, and upgrades to keep them performing at optimal levels. APUC's Customer First investment is no exception. On an annual basis, the Applicants will receive their allocated share of operating and maintenance (O&M) expenses related to Customer First which will include, but is not limited to, annual support fees, software maintenance, hosting, and managed services. The estimated annual O&M costs are included as proforma adjustments to the test year expenses for each of the Applicants as shown below and as discussed in Manasa Rao's testimony. There will be continued ongoing costs during the project's 20 year planned life.

Table 2 Customer First O&M Adjustments

Applicants	O&M Adjustment
Liberty Cordes Lakes	$ 22,787
Liberty Beardsley	$ 64,820
Liberty Bella Vista	$ 128,743
Liberty Rio Rico – Water	$ 89,256
Liberty Rio Rico - Wastewater	$ 27,918
Total	$ 333,524

III. FINANCIAL ASSISTANCE PROGRAM

Q. PLEASE DESCRIBE THE COMPANY'S PROPOSED CUSTOMER FINANCIAL ASSISTANCE PROGRAM.

A. The Company is proposing a new Customer Assistance Tariff ("CAT") for all of the Applicants. The CAT includes Low-Income, Deployed Services Member, and Disabled Veteran programs. These programs are intended to alleviate financial hardships customers may be experiencing paying their utility bills and are consistent with CATs approved for other Liberty utilities and other Arizona utilities. Liberty Bella Vista Water and Liberty Rio Rico currently have the Alternative Rate Water and Wastewater (ARWW) program that is limited to just customers that meet the low-income qualification criteria whereas the CAT is more expansive with the additional program qualification criteria. The Applicants are proposing to replace the ARRW program with CAT, where applicable.

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Q. HOW WILL THE CAT BE IMPLEMENTED?

A. Customers will be eligible to apply for relief on a first come, first served basis with a limit of customers, as stated in the Tariffs, to participate in CAT programs. Customers submit applications and Liberty Utilities Customer Care who will then determine eligibility. Liberty Utilities will file an annual report detailing the number of participants from the previous calendar year, the total amount of credits provided by the program and the total of any program administrative costs.

Q. HOW ARE THE COSTS OF IMPLEMENTING THE CAT PROGRAMS RECOVERED, INCLUDING ANY ASSOCIATED LOST REVENUE?

A. Through the establishment of a monthly CAT surcharge on all non-participating customers. Liberty would account for direct costs associated with the programs separately from other operating costs. The monthly surcharge would be calculated each year based on the active number of customer connections as of December 31 of the prior year. Additionally, the Applicants are proposing to file an annual notice of the surcharge along with a report on the CAT with the Commission on or before January 31 and for the surcharge to be implemented in February of each year with the recovery period ending in January of the following year. This process is in alignment with the CAT programs already approved by the Commission for Liberty Utilities (Gold Canyon Sewer) Corp in Decision No.78871.

Q. DOES THIS CONCLUDE YOUR PREFILLED DIRECT TESTIMONY?

A. Yes.

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EXHIBIT LP-DT1

Applies to all service areas

CUSTOMER ASSISTANCE TARIFF
DOMESTIC SERVICE - SINGLE FAMILY ACCOMMODATION

Applicability

Applicable to residential water service for domestic use rendered to individuals who meet all the program qualifications and special conditions of this rate schedule.

Programs

This Customer Assistance Tariff (CAT) contains the following programs: (1) Low-Income Program; (2) Deployed Services Member Program; and (3) Disabled Veteran Program. Collectively, these three programs are referred to as the "Customer Assistance Programs".

Territory

Within all customer service areas served by Liberty Utilities (RIO RICO WATER & SEWER) Corp. ("Liberty" or "Company").

Rates

Fifteen percent (15%) discount applied to the regular filed tariff.

Program Qualifications

1. The Liberty bill must be in your name and the address must be your primary residence.
2. You may not be claimed as a dependent on another person's tax return.
3. You must reapply each time you move residences.
4. You must renew your application once every year, or sooner, if requested.
5. You must notify Liberty within thirty (30) days if you become ineligible for the CAT.

Applies to all service areas

CUSTOMER ASSISTANCE TARIFF

DOMESTIC SERVICE - SINGLE FAMILY ACCOMMODATION

Special Conditions

1. Application: An application on a form authorized by the Commission is required for each request for service under this schedule. A customer must reapply every year or sooner, if requested.

2. Commencement of Rate: Eligible customers whose applications have been approved shall be billed on this schedule commencing with the next regularly scheduled billing period that follows receipt of application by Liberty.

3. Verification: Information provided by the applicant is subject to verification by Liberty. Refusal or failure of a customer to provide documentation of eligibility acceptable to Liberty, upon request by Liberty, shall result in removal from this rate schedule.

4. Notice from Customer: It is the customer's responsibility to notify Liberty if there is a change of eligibility status.

5. Rebilling: Customers may be re-billed retroactively for periods of ineligibility under the applicable rate schedule.

6. Participation Limit: The CAT (for all three programs included) is limited to 2,200 water division customers and 725 wastewater division customers of the Company. Applications will be reviewed and approved on a first come, first served basis. Applicants will be placed on a waiting list if the participation limit has been met.

7. Qualification: A customer that qualifies for more than one program will only receive benefits from one program per year. CAT benefits will not be combined or accumulated.

Applies to all service areas

CUSTOMER ASSISTANCE TARIFF

DOMESTIC SERVICE - SINGLE FAMILY ACCOMMODATION

LOW INCOME PROGRAM

To qualify for the low income program, the total gross annual income of all persons living in your household cannot exceed the income levels below:

Effective xxxx xx, xxxx

No. of Person in Household	Total Gross Annual Income*
1	$XXXXX
2	$XXXXX
3	$XXXXX
4	$XXXXX
5	$XXXXX
6	$XXXXX

For each additional person residing in the household, add $XXXXX

***Qualifying annual incomes are set at 150 percent of the 202X federal poverty levels.**

Acceptance into the program is subject to verification of income source.

For the purpose of the program the "gross household income" means all money and non-cash benefits, available for living expenses, from all sources, both taxable and non-taxable, before deductions for all people who live in your home. This includes, but is not limited to:

Wages or salaries
Interest or dividends from: Savings account, stocks or bonds
Unemployment benefits
TANF (AFDC)
Pensions
Gifts

Social Security, SSI, SSP
Scholarships, grants, or other aid used for living expenses
Disability payments
Food Stamps
Insurance settlements

Rental or royalty income
Profit from self-employment (IRS form Schedule C, Line 29)
Worker's Compensation
Child Support
Spousal Support

Applies to all service areas

CUSTOMER ASSISTANCE TARIFF

DOMESTIC SERVICE - SINGLE FAMILY ACCOMMODATION

DEPLOYED SERVICES MEMBER PROGRAM

This program allows the Company to provide a 15% discount to deployed service members of the United States Military. The Company will provide the credit on the deployed service member's bill provided that the following criteria are met:

The Company will provide the credit on the deployed service member's bill provided that the following criteria are met:

1. Deployment is not a "permanent change of station." Permanent change of station requires a service member to permanently change his or her place of residence, paid for by the applicable military branch. A service member's decision to keep a secondary residence in Arizona would be discretionary and would not qualify for this credit.
2. Deployed member does not have family living in the premises. Short term deployments, where a spouse and/or dependents remain in the United States would not qualify, as the service member would receive separate compensation from the military to cover domestic expenses while deployed.
3. The deployed service member is an active member of the military (*e.g.*, Air Force, Army, Coast Guard, Marines, and Navy), as defined by 10 U.S.C. § 101(a)(4), and includes any member of the Reserves or National Guard called to active duty.

Administration

1. Participation shall be determined on a first come, first served basis.
2. Each service member's eligibility must be verified based on written orders from the service member's command.
3. Continued eligibility will be determined periodically through a recertification process.
4. The Company is permitted to seek Commission approval to change participant limits based on level of participation.
5. Qualifying annual incomes are set at 200 percent of the 202X federal poverty levels.

Applies to all service areas

CUSTOMER ASSISTANCE TARIFF

DOMESTIC SERVICE - SINGLE FAMILY ACCOMMODATION

DEPLOYED SERVICES MEMBER PROGRAM

Effective xxxx xx, xxxx

No. of Person in Household	Total Gross Annual Income*
1	$XXXXX
2	$XXXXX
3	$XXXXX
4	$XXXXX
5	$XXXXX
6	$XXXXX

For each additional person residing in the household, add $XXXXX

Acceptance into the program is subject to verification of income source.

For the purpose of the program the "gross household income" means all money and non-cash benefits, available for living expenses, from all sources, both taxable and non-taxable, before deductions for all people who live in your home. This includes, but is not limited to:

Wages or salaries	Social Security, SSI, SSP	Rental or royalty income
Interest or dividends from: Savings account, stocks or bonds	Scholarships, grants, or other aid used for living expenses	Profit from self-employment (IRS form Schedule C, Line 29)
Unemployment benefits	Disability payments	Worker's Compensation
TANF (AFDC)	Food Stamps	Child Support
Pensions	Insurance settlements	Spousal Support
Gifts		

Applies to all service areas

CUSTOMER ASSISTANCE TARIFF

DOMESTIC SERVICE - SINGLE FAMILY ACCOMMODATION

DISABLED MILITARY VETERAN PROGRAM

This program allows the Company to provide a 15% discount to disabled military veterans of the United States Military. The Company will provide the credit on the disabled military veteran's bill provided that the following criteria are met:

The Company will provide the credit on the disabled military veteran's bill provided that the following criteria are met:

1. Disabled military veteran was honorably discharged from the armed forces.
2. Disabled military veteran must have a permanent disability rating related to their military duty service.
3. The disabled military veteran must have been an active member of the military (*e.g.*, Air Force, Army, Coast Guard, Marines, and Navy), as defined by 10 U.S.C. § 101(a)(4), and includes any member of the Reserves or National Guard called to active duty.

Administration

1. Participation shall be determined on a first come, first served basis.
2. Each service member's eligibility must be verified based on documentation demonstrating a medical discharge or other written documentation from the United States Department of Defense or Department of Veteran Affairs.
3. Continued eligibility will be determined periodically through a recertification process.
4. The Company is permitted to seek Commission approval to change participant limits based on level of participation.
5. Qualifying annual incomes are set at 200 percent of the 202X federal poverty levels

Applies to all service areas

CUSTOMER ASSISTANCE TARIFF

DOMESTIC SERVICE - SINGLE FAMILY ACCOMMODATION

DISABLED MILITARY VETERAN PROGRAM

Effective xxxx xx, xxxx

No. of Person in Household	Total Gross Annual Income*
1	$XXXXX
2	$XXXXX
3	$XXXXX
4	$XXXXX
5	$XXXXX
6	$XXXXX

For each additional person residing in the household, add $XXXXX

Acceptance into the program is subject to verification of income source.

For the purpose of the program the "gross household income" means all money and non-cash benefits, available for living expenses, from all sources, both taxable and non-taxable, before deductions for all people who live in your home. This includes, but is not limited to:

Wages or salaries
Interest or dividends from: Savings account, stocks or bonds
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TANF (AFDC)
Pensions
Gifts

Social Security, SSI, SSP
Scholarships, grants, or other aid used for living expenses
Disability payments
Food Stamps
Insurance settlements

Rental or royalty income
Profit from self-employment (IRS form Schedule C, Line 29)
Worker's Compensation
Child Support
Spousal Support

Applies to all service areas

CUSTOMER ASSISTANCE TARIFF

DOMESTIC SERVICE - SINGLE FAMILY ACCOMMODATION

RECOVERY OF COST OF CUSTOMER ASSISTANCE TARIFF AND CUSTOMER SURCHARGES

The Company shall recover the CAT costs from a monthly CAT surcharge on all residential and non-residential water customers who are not participating in the CAT. Liberty is entitled to seek recovery of direct costs (*i.e.,* those costs directly associated with the programs, which costs would not be incurred in the absence of the programs). The Company shall account for those direct costs separately from other operating costs.

Liberty shall be entitled to implement a CAT surcharge on non-participating residential and non-residential water as follows.

- For customers participating in the CAT, the Company shall maintain a balancing account detailing the beginning and ending balance of the cumulative unrecovered program costs each month.
- Liberty's authorized rate of return shall be applied monthly to the average of the beginning balances of the cumulative unrecovered program costs for water service and included in the beginning balances for the following month.
- Using the balancing account, Liberty shall calculate the monthly surcharge for each customer as follows:

  (Ending Balance for Low-Income Tariff Balancing Account including amortized carrying costs during recovery period /Number of active non-participating water connections at year end)/12

- The ending balance in the balancing account shall equal the beginning balances plus discounts allowed on bills for the twelve month tracking period, plus direct program costs incurred in the twelve month period plus the return less surcharge fees billed in the twelve month tracking period.
- Liberty shall implement a monthly surcharge for the CAT for each twelve month period of the CAT. The Company shall calculate the monthly surcharge each year based on the active number of customer connections as of December 31 of the prior year. The Company shall file notice of the surcharge, along with a report on the CAT, with the Arizona Corporation Commission on or before January 31 and the surcharge shall be implemented on customer bills in February of each year with the recovery period ending in January of the following year.

EXHIBIT LP-DT2

Applies to all service areas

CUSTOMER ASSISTANCE TARIFF
DOMESTIC SERVICE - SINGLE FAMILY ACCOMMODATION

Applicability

Applicable to residential water service for domestic use rendered to individuals who meet all the program qualifications and special conditions of this rate schedule.

Programs

This Customer Assistance Tariff (CAT) contains the following programs: (1) Low-Income Program; (2) Deployed Services Member Program; and (3) Disabled Veteran Program. Collectively, these three programs are referred to as the "Customer Assistance Programs".

Territory

Within all customer service areas served by Liberty Utilities (RIO RICO WATER & SEWER CONSOLIDATED) Corp. ("Liberty" or "Company").

Rates

Fifteen percent (15%) discount applied to the regular filed tariff.

Program Qualifications

1. The Liberty bill must be in your name and the address must be your primary residence.
2. You may not be claimed as a dependent on another person's tax return.
3. You must reapply each time you move residences.
4. You must renew your application once every year, or sooner, if requested.
5. You must notify Liberty within thirty (30) days if you become ineligible for the CAT.

Applies to all service areas

CUSTOMER ASSISTANCE TARIFF

DOMESTIC SERVICE - SINGLE FAMILY ACCOMMODATION

Special Conditions

1. Application: An application on a form authorized by the Commission is required for each request for service under this schedule. A customer must reapply every year or sooner, if requested.

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5. Rebilling: Customers may be re-billed retroactively for periods of ineligibility under the applicable rate schedule.

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Applies to all service areas

CUSTOMER ASSISTANCE TARIFF

DOMESTIC SERVICE - SINGLE FAMILY ACCOMMODATION

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To qualify for the low income program, the total gross annual income of all persons living in your household cannot exceed the income levels below:

Effective xxxx xx, xxxx

No. of Person in Household	Total Gross Annual Income*
1	$XXXXX
2	$XXXXX
3	$XXXXX
4	$XXXXX
5	$XXXXX
6	$XXXXX

For each additional person residing in the household, add $XXXXX

***Qualifying annual incomes are set at 150 percent of the 202X federal poverty levels.**

Acceptance into the program is subject to verification of income source.

For the purpose of the program the "gross household income" means all money and non-cash benefits, available for living expenses, from all sources, both taxable and non-taxable, before deductions for all people who live in your home. This includes, but is not limited to:

Wages or salaries
Interest or dividends from: Savings account, stocks or bonds
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TANF (AFDC)
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Gifts

Social Security, SSI, SSP
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Food Stamps
Insurance settlements

Rental or royalty income
Profit from self-employment (IRS form Schedule C, Line 29)
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Spousal Support

Applies to all service areas

CUSTOMER ASSISTANCE TARIFF

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2. Deployed member does not have family living in the premises. Short term deployments, where a spouse and/or dependents remain in the United States would not qualify, as the service member would receive separate compensation from the military to cover domestic expenses while deployed.
3. The deployed service member is an active member of the military (*e.g.*, Air Force, Army, Coast Guard, Marines, and Navy), as defined by 10 U.S.C. § 101(a)(4), and includes any member of the Reserves or National Guard called to active duty.

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4. The Company is permitted to seek Commission approval to change participant limits based on level of participation.
5. Qualifying annual incomes are set at 200 percent of the 202X federal poverty levels.

Applies to all service areas

CUSTOMER ASSISTANCE TARIFF

DOMESTIC SERVICE - SINGLE FAMILY ACCOMMODATION

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Effective xxxx xx, xxxx

No. of Person in Household	Total Gross Annual Income*
1	$XXXXX
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3	$XXXXX
4	$XXXXX
5	$XXXXX
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Acceptance into the program is subject to verification of income source.

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Applies to all service areas

CUSTOMER ASSISTANCE TARIFF

DOMESTIC SERVICE - SINGLE FAMILY ACCOMMODATION

DISABLED MILITARY VETERAN PROGRAM

Effective xxxx xx, xxxx

No. of Person in Household	Total Gross Annual Income*
1	$XXXXX
2	$XXXXX
3	$XXXXX
4	$XXXXX
5	$XXXXX
6	$XXXXX

For each additional person residing in the household, add $XXXXX

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Gifts

Social Security, SSI, SSP
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Child Support
Spousal Support

Applies to all service areas

CUSTOMER ASSISTANCE TARIFF

DOMESTIC SERVICE - SINGLE FAMILY ACCOMMODATION

RECOVERY OF COST OF CUSTOMER ASSISTANCE TARIFF AND CUSTOMER SURCHARGES

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- Using the balancing account, Liberty shall calculate the monthly surcharge for each customer as follows:

  (Ending Balance for Low-Income Tariff Balancing Account including amortized carrying costs during recovery period /Number of active non-participating water connections at year end)/12

- The ending balance in the balancing account shall equal the beginning balances plus discounts allowed on bills for the twelve month tracking period, plus direct program costs incurred in the twelve month period plus the return less surcharge fees billed in the twelve month tracking period.
- Liberty shall implement a monthly surcharge for the CAT for each twelve month period of the CAT. The Company shall calculate the monthly surcharge each year based on the active number of customer connections as of December 31 of the prior year. The Company shall file notice of the surcharge, along with a report on the CAT, with the Arizona Corporation Commission on or before January 31 and the surcharge shall be implemented on customer bills in February of each year with the recovery period ending in January of the following year.

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Attorneys for Liberty Utilities (Rio Rico Water & Sewer) Corp.

BEFORE THE ARIZONA CORPORATION COMMISSION

COMMISSIONERS
JIM O'CONNOR, Chairman
LEA MÁRQUEZ PETERSON
ANNA TOVAR
NICK MYERS
KEVIN THOMPSON

IN THE MATTER OF THE APPLICATION OF LIBERTY UTILITIES (RIO RICO WATER AND SEWER) CORP., AN ARIZONA CORPORATION, FOR A DETERMINATION 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: WS-02676A-23-

DIRECT TESTIMONY

OF

THOMAS J. BOURASSA

RATE BASE, INCOME STATEMENT & RATE DESIGN

December 28, 2023

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I. INTRODUCTION AND QUALIFICATIONS

Q. PLEASE STATE YOUR NAME AND ADDRESS.

A. My name is Thomas J. Bourassa. My business address is 139 W. Wood Drive, Phoenix, Arizona 85029.

Q. WHAT IS YOUR PROFESSION AND BACKGROUND?

A. I am a Certified Public Accountant and am self-employed, providing consulting services to utility companies as well as general accounting services. I have a B.S. in Chemistry and Accounting from Northern Arizona University (1980) and an M.B.A. with an emphasis in Finance from the University of Phoenix (1991).

Q. COULD YOU BRIEFLY SUMMARIZE YOUR PRIOR WORK AND REGULATORY EXPERIENCE?

A. Yes. Prior to becoming a private consultant, I was employed by High-Tech Institute, Inc., and served as controller and chief financial officer. Prior to working for High-Tech Institute, I worked as a division controller for the Apollo Group, Inc. Before joining the Apollo Group, I was employed at Kozoman & Kermode, CPAs. In that position, I prepared compilations and other write-up work for water and wastewater utilities, as well as tax returns.

In my private practice, I have prepared and/or assisted in the preparation of several water and wastewater utility rate applications before the Arizona Corporation Commission ("Commission").

Q. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS PROCEEDING?

A. I am testifying in this proceeding on behalf of the applicant, Liberty Utilities (Rio Rico Water and Sewer) Corp. ("Liberty Rio Rico" or the "Company"). Liberty Rio Rico is seeking a determination of its fair value rate base and the setting of rates and charges for water and wastewater based on that finding.

II. OVERVIEW OF THE COMPANY'S REQUEST FOR RATE RELIEF

Q. WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY?

A. I will testify in support of the Company's proposed adjustments to its rates and charges for

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water and wastewater utility service. I am sponsoring the direct schedules, which are filed concurrently herewith in support of the Company's application. I was responsible for the preparation of these schedules based on my investigation and review of Liberty Rio Rico's relevant books and records.

For convenience, the two portions of my direct testimony, each with the relevant schedules attached, are being filed separately in this case. In this volume of my direct testimony, I address the rate bases, income statements (revenue and operating expenses), required increases in revenue, and rate designs and proposed rates and charges for service for the Company's water and wastewater division. Schedules A through C, E-F and H, labeled separately as "Water Division" and "Wastewater division," are attached to this portion of my direct testimony. The Company has also prepared cost of service studies (G schedules) for both divisions.

In the second volume of my direct testimony is where I address the D schedules to which are attached herein. Liberty Rio Rico is requesting a return on common equity of 10.95 percent and a weighted average cost of debt of 6.60 percent. As shown on Schedule D-1, the Company's capital structure for ratemaking purposes consists of 54 percent equity and 46 percent debt. The weighted cost of capital is 8.95 percent.

Q. PLEASE SUMMARIZE THE COMPANY'S APPLICATION.

A. The Company is seeking a revenue increase of 40.72 percent for the water division and a revenue increase of 27.19 percent for its wastewater division. The test year used by Liberty Rio Rico is the 12-month period ending April 30, 2023. The Company is requesting an 8.95 percent return on its fair value rate base ("FVRB"). The Company has also proposed certain pro forma adjustments to reflect known and measurable changes to rate base, expenses and revenues for each division. These pro forma adjustments are consistent with normal ratemaking and are contemplated by the Commission's rules and regulations governing rate applications. *See* R14-2-103. These adjustments are necessary to obtain a normal or realistic relationship between revenues, expenses and rate base on a going-forward basis.

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The Company's fair value rate base for the water division is $19,028,418. The increase in revenues to provide for recovery of operating expenses and an 8.95 percent return on rate base is approximately $1,705,763, an increase of approximately 40.72 percent over the adjusted and annualized test year revenues.

The Company's fair value rate base for the wastewater division is $8,944,112. The increase in revenues to provide for recovery of operating expenses and an 8.95 percent return on rate base is approximately $503,592, an increase of approximately 27.19 percent over the adjusted and annualized test year revenues.

Q. WHY IS THE COMPANY FILING FOR NEW RATE AT THIS TIME?

A. For the water division, Liberty Rio Rico is no longer earning a return on the fair value of its water plant devoted to service. While Liberty Rio Rico has added approximately $15.3 million of new plant investments necessary to serve water customers since the last rate case which used a test year ended December 31, 2014 (Decision 75809, November 21, 2016), rate base for the water division has increased by nearly $8.6million.

The primary drivers of the rate increase Liberty Rio Rico requests for water service are an increase in rate base as well as an increase in operating expenses since the prior rate case. Notably, with respect to rate base, the Company is seeking approximately $2.637 million of post-test year plant for the water division. With respect to operating expenses, some of the operating expenses that have increased significantly since the last rate case are depreciation expense, property tax expense, purchased power, and contractual services. Revenues have not kept pace with the increase in expenses. Due to the increased rate base and operating expenses, the Company's current rate of return for the water division, based on the adjusted test year results, is only 2.38 percent.

Liberty Rio Rico is also no longer earning a reasonable return on the fair value of its wastewater plant devoted to service for the wastewater division. This is in part due to the Company's substantial plant investments (over $7 million) since the last rate case and a corresponding increase in rate base of nearly $3.66 million. Operating expenses have also increased since the last rate case. The primary driver for increased operating expenses are

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increases in depreciation expense, purchased power, and contractual services. With increases in operating expenses since the last rate case, all this has resulted in only a 4.84 percent current rate of return for the wastewater division based on the adjusted test year results.

III. SUMMARY OF "A", "E" AND "F" SCHEDULES

Q. DESCRIBE THE SCHEDULES LABELED AS "A", "E", AND "F".

A. I will describe each of the schedules individually, starting with the "A" Schedules. Each division, water and wastewater, will have its own corresponding schedule. First is Schedule A-1, which is a summary of the rate base, adjusted operating income, current rate of return, required operating income, operating income deficiency, and the increase in gross revenue. Revenues at present and proposed rates and customer classifications are also shown on this schedule.

Q. DESCRIBE THE OTHER "A" SCHEDULES.

A. Schedule A-2 is a summary of results of operations for the test year, prior two years, and a projected year at present rates and proposed rates. Schedule A-3 contains the Company's capital structure for the test year and the two prior years. Schedule A-4 contains the plant construction, and plant in service for the test year and prior two years. The projected plant additions are also shown on this schedule. Schedule A-5 is the summary of Liberty Rio Rico's statement of cash flow for the prior two years, the test year at present rates, and a projected year at present and proposed rates.

Q. DESCRIBE THE "E" SCHEDULES.

A. The "E" Schedules are based on Liberty Rio Rico's actual operating results, as reported in annual reports filed with the Commission. Schedule E-1 contains the comparative balance sheets for the years 2021, 2022, and 2023, ending on April 30. Schedule E-2, page 1, contains the income statement for the years 2021, 2022, and 2023, ending on April 30. Schedule E-3 contains a statement of changes in the Company's financial position for the test year and the two prior years. Schedule E-4 provides the changes in stockholder's equity for the test year and the two prior years. Schedule E-5 contains Liberty Rio Rico's plant in

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service at the end of the test year, and one year prior to the end of the test year and the associated change in plant additions, reclassifications or retirement for the test year. Schedule E-6, which provides department financial results, has been omitted as Liberty Rio Rico does not have departments and the other E schedules are provided by division. Schedule E-7 contains operating statistics for the years 2021, 2022, and 2023, ending on April 30. Schedule E-8 contains the taxes charged to operations for the years 2021, 2022, and 2023, ending on April 30.

The notes to the financial statements and the financial assumptions used in preparing the rate filing schedules are shown on Schedules E-9 and F-4, respectively, in accordance with the Commission's standard filing requirements. Audited financial statements have not been prepared for Liberty Rio Rico.

Q. DESCRIBE THE "F" SCHEDULES.

A. Schedule F-1 contains the results of operations at the present rates (actual and adjusted), and at proposed rates. Schedule F-2 contains the summary of changes in financial position (cash flow), the test year at present rates, and a projected year at present and proposed rates. Schedule F-3 shows the Company's projected construction requirements for 2024, 2025, and 2026. Schedule F-4 contains the assumptions used in developing the adjustments and projections contained in the rate filing.

IV. <u>SUMMARY OF RATE BASE ("B" SCHEDULES)</u>

Q. EXPLAIN THE RATE BASE SCHEDULES, WHICH ARE LABELED AS THE "B" SCHEDULES.

A. Each division will have its own corresponding schedule. I will start with Schedule B-5, which is the working capital allowance. The cash working capital allowance is based upon a lead lag study which determines the revenue and expense lags which are then applied (on a weighted basis) to the Company's proposed operating expenses.

Q. DID YOU PREPARE SCHEDULES B-3 AND B-4?

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A. No, I did not prepare these schedules because the original cost rate base ("OCRB") is requested to be used as its fair value rate base ("FVRB"). Thus, these schedules are unnecessary.

Q. HAVE YOU PREPARED SCHEDULES SHOWING ADJUSTMENTS TO OCRB?

A. Yes. Schedule B-2, page 2 shows adjustments to OCRB proposed by the Company. Schedule B-2, pages 3 through 8, contain the supporting information. There are seven adjustments shown on Schedule B-2, page 2, one of which is the adjustment for cash working capital (B-2 adjustment number 7) discussed above.

Q. DESCRIBE ADJUSTMENT NUMBER 1.

A. Adjustment number 1, as shown on Schedule B-2, page 2, adjusts plant-in-service ("PIS"). There are four PIS adjustments included in Adjustment 1. These are shown on Schedule B-2, page 3, and are labeled as adjustments "A", "B", and "C".

Adjustment 1-A of B-2 adjustment number 1 reflects corporate plant allocated to Liberty Rio Rico. The details of the allocation are shown on Schedule B-2, page 3.1.

Adjustment 1-B of B-2 adjustment number 1 reflects the Company's proposed post-test year plant ("PTYP"). PTYP reflects plant revenue neutral plant necessary to serve the year-end number of customers and is expected to be placed into service within 12 months of the end of the test-year. The details of the allocation are shown on Schedule B-2, page 3.2.

Adjustment C of B-2 adjustment number 1 adjusts PIS to reflect the reconciliation of the Company's PIS detail to the amount recorded at the end of the test year as reflected on the E-1 schedule. The details of the allocation are shown on Schedule B-2, page 3.3. Reconstruction of the PIS balance is found on Schedule B-2, page 3.4 through 3.14.

Q. WHAT IS THE PURPOSE OF ADJUSTMENT NUMBER 2 ON SCHEDULE B-2 REGARDING ACCUMULATED DEPRECIATION?

A. Adjustment 2 on Schedule B-2, page 2, adjusts accumulated depreciation ("A/D"). There are three adjustments to A/D. These adjustments are shown on Schedule B-2, page 4, and are labeled as adjustments "A", "B", and "C".

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Adjustment 2-A of B-2 adjustment number 2 reflects the corporate plant A/D allocated to Liberty Rio Rico. The details of the allocation are shown on Schedule B-2, page 4.1.

Adjustment 2-B of B-2 adjustment number 2 reflects A/D associated with the Company's proposed PTYP. A/D on PTYP reflects a half-year of depreciation in accordance with the depreciation computation using half-year convention of depreciation on new plant added to PIS in a year. The details of the allocation are shown on Schedule B-2, page 4.2.

Adjustment 2-C of B-2 adjustment number 2 adjusts A/D to reflect the reconciliation of the Company's PIS detail to A/D amount recorded at the end of the test year as reflected on the E-1 schedule. The details of the allocation are shown on Schedule B-2, page 4.3. Reconstruction of the A/D balance is found on Schedule B-2, page 3.4 through 3.14.

Q. DO THE PLANT IN SERVICE AND ACCUMULATED DEPRECIATION BALANCES SHOWN ON SCHEDULE B-2 REFLECT THE LAST COMMISSION RATE ORDER FOR LIBERTY RIO RICO?

A. Yes. Reconstruction of the PIS balance started with the PIS balance approved by the Commission in Decision 75809 (November 21, 2016). Reconciliation to the starting balances for PIS and accumulated depreciation are shown on Schedule B-2, page 3.4. Plant additions and retirements have been added to and deducted from total plant shown on Schedule B-2, pages 3.4 to 3.13 for the water and wastewater division. These schedules also show the details for the accumulated depreciation, from the end of the last test year through the end of the current test year, using the half-year convention for depreciation. A vintage-year procedure was used to reconstruct the PIS and A/D balances.

Q. PLEASE DESCRIBE ADJUSTMENT NUMBER 3 ON SCHEDULE B-2.

A. Adjustment number 3 adjusts Contributions-in-aid of Construction ("CIAC") and Accumulated Amortization ("A.A.") to reflect reconciled balances of CIAC and A.A. as shown on Schedule B-2, page 5. Details of AIAC activity since the prior test year are shown on Schedule B-2, pages 5.1 to 5.3.

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Q. PLEASE DESCRIBE ADJUSTMENT NUMBER 4 ON SCHEDULE B-2.

A. Adjustment number 4 adjusts Advances-in-aid of Construction ("AIAC") to reflect reconciled balance of AIAC as shown on Schedule B-2, page 6. Details of AIAC activity since the prior test year are shown on Schedule B-2, pages 6.1 to 6.3.

Q. PLEASE DESCRIBE ADJUSTMENT NUMBER 5 ON SCHEDULE B-2.

A. Adjustment number 4 reflects the adjustment to accumulated deferred income taxes ("ADIT") (for ratemaking purposes) based upon the timing differences between book and tax depreciation through April 30, 2023. The ADIT computation considers the Company's proposed adjustments to PIS, A/D, AIAC, and CIAC.

Q. PLEASE DESCRIBE ADJUSTMENT NUMBER 6 ON SCHEDULE B-2.

A. Adjustment number 6 reflects the adjustment to excess accumulated deferred income taxes ("EADIT") based upon the difference in accumulated deferred income taxes at the end of 2017 using the effective income tax rates enacted in the Tax Cuts and Jobs Act of 2017 ("TCJA") and the effective income tax rates in effect prior to the TCJA.

Q. HOW WAS THE PROPOSED "FAIR VALUE" RATE BASE SHOWN ON SCHEDULE A-1 DETERMINED?

A. The FVRB shown on Schedule A-1 for each division is based on OCRB.

V. <u>SUMMARY OF INCOME STATEMENT ("C" SCHEDULES)</u>

Q. EXPLAIN THE ADJUSTMENTS YOU ARE PROPOSING TO THE INCOME STATEMENT AS SHOWN ON SCHEDULES C-1 AND C-2.

A. The following is a summary of adjustments shown on each division's Schedule C-1, pages 21. And 2.2:

Adjustment 1 annualizes depreciation expense. The proposed depreciation rate for each component of utility plant is shown on Schedule C-2, page 2. The depreciation rates approved in Liberty Rio Rico's last rate case were account-specific rates for the water and wastewater divisions. Continuation with account specific depreciation rates is proposed.

Adjustment 2 increases the property taxes based on proposed revenues. The details of the computation are shown on Schedule C-2, page 3.

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Adjustment 3 reflects an adjustment to remove test-year rate case expense. *See* Schedule C-2, page 4. The Company proposes recovery of rate case expense incurred for this case via a separate surcharge. The Company estimates rate case expense for the water division and wastewater division to be $222,496 and $69,160, respectively. The Company proposes that rate case expense be recovered over three years. Based upon these proposals and the year-end number of customers, the Company estimates a monthly rate case expense surcharge for the water division and wastewater division of $0.83and $0.81, respectively.

Q. HOW DID YOU ARRIVE AT THIS THE AMOUNT OF RATE CASE EXPENSE?

A. Based on my experience with rate cases before the Commission, and that of the Company's counsel. Given Liberty Rio Rico size and the anticipated nature, length and complexity of the proceedings, as well as the fact that Liberty Rio Rico's case is being filed concurrently with Liberty Utilities (Bella Vista Water), Liberty Utilities (Cordes Lakes Water) Corp, and Liberty Utilities (Bearsley Water) Corp., I estimate total rate case expense expected to be incurred for all the rate cases filed concurrently to be $750,000.

Q. HOW DID YOU ALLOCATE THE $750,000 OF RATE CASE EXPENSE?

A. Rate case expense is allocated using a four-factor allocation method.

Q. WHY IS APPROVAL OF A RATE CASE EXPENSE SURCHARGE REQUESTED IN THIS CASE?

A. I believe this methodology is fair to both customers and the utility because it avoids potential over or under recovery of rate case expense that can happen when rate case expense is treated as a "normalized" expense. Rate case expense is not a normal, regular expense. It is incurred for a limited purpose, outside the test year, and may bear little resemblance to other cases where the expense is incurred. Additionally, the utility pays rate case costs in advance and when treated as a typical expense, any unrecovered rate case expense is forfeited if the utility gets new rates before the amortization period has run. Alternatively, if the utility stays out longer than the amortization period, the utility over recovers. A surcharge avoids both possible outcomes because the utility will be allowed to collect the surcharge until it recovers the authorized level of rate case expense and then the

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surcharge ceases to be charged. In other words, using a rate case expense surcharge, the Company will recover the amount authorized; no more and no less.

Q. WHAT HAPPENS IF THE NEXT RATE CASE IS COMPLETED BEFORE THE COMPANY COMPLETES ITS RECOVERY OF THE COST OF THIS CASE UNDER THE RATE CASE EXPENSE SURCHARGE?

A. A rate case expense surcharge can always be a line item on the customer bill and can include amounts to be recovered from different rate cases. The amount can be adjusted as needed, up or down. This also has the benefit of making the cost of ratemaking transparent to all stakeholders and another reason that in my experienced professional opinion, rate case expense surcharges should be used in most, if not all, rate cases.

Q. PLEASE CONTINUE WITH YOUR DISCUSSION OF THE INCOME STATEMENT ADJUSTMENTS?

A. Adjustment 4 annualizes revenues to the year-end number of customers for the water and wastewater divisions. The annualization for the water and wastewater divisions is based on the number of customers at the end of the test year, compared to the actual number of customers during each month of the test year. Average revenues by month were computed for the test year. The average revenues were then multiplied by the increase (or decrease) in the number of customers for each month of the test year. Adjustment number 4 also increases purchased power expense and chemicals expense based upon the expected additional gallons to be sold or treated from the revenue annualization. Miscellaneous expense (postage) is also increased to reflect additional billings from the revenue annualization.

Adjustment 5 increases revenues to reflect the elimination of the tax reform credit based upon federal income tax change in 2017 in the TCJA, discussed previously, and implemented in 2018 (Decision No. 76801 dated August 15, 2018). *See* Schedule C-2, page 6.

Adjustment 6 adjusts revenues to correct estimated revenue accruals booked at the end of the test year. This adjustment is necessary to reconcile the actual customer billings

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and revenues for the test year. *See* Schedule C-2, page 7.

Adjustment 7 adjusted bad debt expense based upon a normalization of bad debt expense using a 3-year historical average rate. *See* Schedule C-2, page 8.

Adjustment 8 increases contract service – management for additional operating costs expected from the Customer First software (enterprise resource system) implementation. *See* Schedule C-2, page 9. The Customer First software and implementation is discussed in more detail by Ms. Preston.

Adjustment 9 increases contract service – management for additional operating costs expected from the Cyber Security program implementation. *See* Schedule C-2, page 10.

Adjustment 10 increases water conservation expense for additional costs of this program which are required to meet regulatory requirements. *See* Schedule C-2, page 11. Adjustment 10 is intentionally left blank for the wastewater division.

Adjustment 11 reduces several operating expenses which reflect either the non-recoverability of an expense, the allocation of expense between the water and sewer divisions, or the duplication of expense. Operating expenses that are adjusted for the water division include purchased power, contractual services - legal, contractual services – other, equipment rental and miscellaneous expense. *See* Schedule C-2, page 12.

Adjustment 12 increases contractual services – management for expected increase in allocated labor costs from salary and wages implemented after the end of the test year. *See* Schedule C-2, page 13.

Adjustment number 13 synchronizes interest expense with rate base. *See* Schedule C-2, page 14. The synchronized interest expense is reflected as a deduction in the computation of the income tax allowance.

Finally, Adjustment 14 adjusts income taxes to a level based upon the Company's adjusted test year revenues and expenses. *See* Schedule C-2, page 15.

Q. ARE THERE ANY OTHER REVENUE AND/OR EXPENSE ADJUSTMENTS?

A. No.

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VI. SUMMARY OF COST OF SERVICE STUDY ("G" SCHEDULES)

A. Overview of Cost of Service Study ("COSS")

Q. WHAT EXACTLY IS A COST OF SERVICE STUDY?

A. A cost of service study is an analysis to determine the adequacy of revenues by each customer classification to support the revenue requirements including costs and return of and on investments under both existing and proposed rates. The study begins with an allocation of utility plant and expenses into cost and asset functions, which are then allocated to customer classifications. The study attempts to trace the costs associated with meeting the customers' service requirements. Ideally, the revenues received from each customer class should equal the cost of providing service to that customer class. The cost to provide service includes the operating and maintenance expenses and the capital costs. Operating and maintenance expenses include the costs of operating the system and the costs of maintaining system facilities and equipment. Capital costs include investment-related cash requirements such as debt service, contributions to debt service reserves, and capital requirements not financed by debt. Capital costs also include depreciation expense and either a return on rate base (for-profit utilities) or an operating margin as well as incomes taxes and other taxes, if applicable.

Q. WHAT IS THE PURPOSE OF A COST OF SERVICE STUDY?

A. Typically, the purpose of preparing a cost of service study is to offer guidance in setting rates to be charged for utility service. Again, the basic premise in establishing rates for the various classes of customers that are both adequate and equitable is that rates should reflect the cost of providing utility service. Cost-based rates can also be used to send an appropriate price signal to customers because the amount paid for service approximates the cost to provide the service. In other words, subsidies between customers are minimized.

There are many factors at play when rates are set that can result in rates that are not adequate and/or equitable between the various classes of customers. Non-economic factors may be at play when rates are set. For example, the regulatory body may favor subsidizing one class of customers by shifting costs to other classes of customers or shifting revenues

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within one class of customers to subsidize members within that class. Lifeline or discounted rates, which are sometimes used to assist low-income customers in areas with high utility costs, are prime examples of subsidization of a class of customers by other customers. If possible, lifeline rates (low-income rates or customer assistance rates) should not apply to an entire customer class. If lifeline rates are needed, they should be offered only to customers meeting some income test. Another example is the goal of keeping the rate design simple and easier to understand. There may also be goals on promoting conservation (in the case of water utilities) or other social or economic goals. Thus, public policy may have a significant impact on rate design. In the end, though, the goal in setting new rates remains that the utility be able to recover its revenue requirement.

Q. WHAT METHOD OF COST ALLOCATION WAS USED IN YOUR COSS IN THIS CASE?

A. The Commodity Demand Method which is described in AWWA Manual M1, "Principles of Water Rates, Fees and Charges", Seventh Edition published in 2017 and prior additions of the manual was used in this case. It is the method prescribed by Schedule G of the Commission filing requirements. The commodity demand method allocates each item of the cost of providing water service to the several cost functions - commodity, and demand, which is further separated into customer, meter and services functions. These functional costs are then allocated to the several customer classifications served by the system.

Q. HOW IS THE COST OF SERVICE STUDY ORGANIZED?

A. The COSS used the test year revenue requirements developed in Schedules A through F and H. Costs were allocated to each of the cost functions described earlier and then to the customer classifications.

The cost of service study contains schedules G-1 through G-7. The standard filing requirements call for Schedules G-1 through G-7 and these schedules are included with my testimony.

G Schedules with higher numbers (i.e., 5, 6 and 7) contain the allocation factors and actual allocations to functions. These functions are then carried forward to the summary G

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schedules 1, 2, 3 and 4, which allocate expenses and plant (by function) to classes of customers. I will start my analysis using Schedule G-7 and end with Schedules G-2 and G-1.

Q. WHAT IS A "FUNCTION"?

A. Functions refer to the plant and the expenses needed to provide the basic utility service. For example, for water, the functions associated with supply, treatment, and delivery water are typically commodity, demand, and customer (and/or services). For wastewater, the functions associated with collection, treatment, and disposal of wastewater are typically commodity, demand, and customer (and/or services).

Commodity refers to the volume of the commodity sold. The commodity function is used to derive the commodity rate, or the rate charged per unit of measurement, gallons. Demand refers to how the system is sized to meet customer demand. Hence, the system is built to be able to provide the utility service (the commodity), as well as the demand placed on the system when peak demand occurs. The customer (and/or service) function can also be used to develop the monthly minimum rates charged to each class of customer. Demand and customer functions refer to the transmission/collection and treatment of water/wastewater. The costs associated with demand, and customer functions are incurred whether the customer uses 0 gallons of water or 50,000 gallons of water, or, in case of wastewater service, generates 0 gallons for wastewater flows or 50,000 gallons of wastewater flows.

Q. AFTER COSTS ARE ALLOCATED TO FUNCTIONS, HOW ARE EXPENSES AND ASSETS THEN ALLOCATED TO THE INDIVIDUAL CLASSES OF CUSTOMERS?

A. After the expenses and assets are allocated to the commodity, demand, and customer functions, the values for the functions are then allocated to various customer classes. Customer classes are typically broken down into residential, commercial, industrial, irrigation, and public authority.

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B. Explanation of Cost of Service Study Schedules

Q. BRIEFLY SUMMARIZE THE G SCHEDULES.

A. The G schedules are summarized as follows:

Schedule G-1 is the cost of service summary showing the results by customer class at present rates.

Schedule G-2 is the cost of service summary showing the results by customer class at proposed rates.

Schedule G-3 shows the rate base allocation details by customer class.

Schedule G-4a shows the revenues and expense allocation by customer class at present revenues.

Schedule G-4b shows the revenues and expense allocations by customer class at proposed revenues.

Schedule G-5 shows the functionalization of rate base into the functions commodity, demand, customer accounts, customer meters, and customer services.

Schedule G-6a shows the functionalization of expenses into the functions commodity, demand, customer accounts, customer meters, and customer services, at present revenues.

Schedule G-6b shows the functionalization of expenses into the functions - commodity, demand, customer accounts, customer meters, and customer services at proposed revenues.

Schedule G-7a shows the development of the allocation factors by function.

Schedule G-7b shows the development of the allocation factors by customer class.

Q. PLEASE DESCRIBE AND EXPLAIN IN MORE DETAIL THE SCHEDULES THAT COMPRISE THE COST OF SERVICE STUDY, NOTING HOW THE VARIOUS FUNCTIONS WERE DEVELOPED AS YOU DO.

A. The allocations for the development of the class allocation factors are shown on Schedule G-7b, pages 1 and 2. Allocation factors for expenses were determined by examining the causal relationships of each expense to the various functions, which may include an

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examination of the recorded amounts during the test year and the use of professional judgment.

The operation and maintenance expense allocation to functions (commodity, demand, customer accounts, meters and services) are shown on Schedule G-6a, page 1 (adjusted test year at present rates) and Schedule G-6b, page 2 (adjusted test year at proposed rates).

The depreciation expense allocations are shown on Schedule G-6a, pages 3 and 4 (adjusted test year at present rates) and Schedule 6b pages 3 and 4, which apply the function allocation factors shown on Schedule G-7b, page 1 and 2 (adjusted test year at proposed rates). Depreciation expense was computed using the Company's proposed depreciation rates in this rate case.

On Schedule G-5, pages 1 and 2, net plant and other rate base items are allocated to each customer class using the function allocation factors set forth in Schedule G-7a, pages 1 and 2.

Schedule G-4 allocates the commodity, demand, and customer expenses developed on Schedule G-6a and Schedule G-6b to customer classes using the allocation factors developed on Schedule G-7b, pages 1 and 2 Schedule G-4a shows the allocated costs at present rates. Schedule G-4b shows the allocated costs at proposed rates.

Schedule G-3 allocates the rate bases for commodity, demand, and customer functions to the customer classes.

Schedules G-1 and G-2 derive the return on rate base by customer classes at present and proposed rates, respectively. The returns on rate base are computed by dividing the operating income for the customer class by the rate base for that customer class.

C. Cost of Service Study Results

Q. WHAT ARE THE RETURNS FOR THE CUSTOMER CLASSES AT PRESENT RATES AND PROPOSED RATES?

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A. As shown on schedules G-1 and G-2, the returns vary between the customer classes at the present and proposed rates. Table 1 below summarizes the returns for the water division. Table 2 below summarizes the returns for the wastewater division.

Table 1

Water Division Returns

Customer Class	Rate of Return Under Current Rates	Rate of Return Under Proposed Rates
RESIDENTIAL	1.74%	7.85%
COMMERCIAL	8.50%	18.79%
IRRIGATION	22.41%	41.26%
PUBLIC AUTHORITY	3.53%	13.05%
MULTI-FAMILY	-13.95%	14.65%
MORNINGSTAR RANCH (MSR)	3.45%	23.59%
STANDPIPE/CONSTR.	19.75%	31.84%
PRIVATE FIRE	-9.04%	-8.93%

Table 2

Wastewater Division Returns

Customer Class	Operating Margin Under Present Rates	Operating Margin Under Proposed Rates
RESIDENTIAL	4.05%	7.77%
COMMERCIAL	10.80%	17.14%
PUBLIC AUTHORITY	4.34%	9.02%
MULTI-TENANT	3.31%	7.14%

Q. WHAT IS THE INDICATED COSS DISTRIBUTION OF REVENUES BY CLASS AND THE REVENUE DISTRIBUTION AS A RESULT OF THE PROPOSED RATES?

A. Table 3 (water division) and Table 4 (wastewater division) below present the distribution of revenues by class suggested by the COSS and the revenue distribution at the proposed rates.

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Table 3

Comparison of Revenue Distributions – Water Division

Customer Class	Indicated COSS Revenues	% of COSS Revenues	Revenues as Proposed	% of Proposed Revenues
RESIDENTIAL	$5,047,649	85.63%	$4,807,968	81.56%
COMMERCIAL	424,505	7.20%	607,692	10.31%
IRRIGATION	28,353	0.48%	68,339	1.16%
PUBLIC AUTHORITY	234,415	3.98%	273,629	4.64%
MULTI-FAMILY	22,170	0.38%	14,671	0.25%
MORNINGSTAR RANCH (MSR	32,764	0.56%	40,490	0.69%
STANDPIPE/CONSTR.	37,877	0.64%	77,569	1.32%
PRIVATE FIRE	85,201	1.45%	4,442	0.08%
TOTAL	$5,894,800	100.00%	$5,894,800	100.00%

Table 4

Comparison of Revenue Distributions – Wastewater Division

Customer Class	Indicated COSS Revenues	% of COSS Revenues	Revenues as Proposed	% of Proposed Revenues
RESIDENTIAL	$1,851,286	78.58%	$1,740,212	73.86%
COMMERCIAL	263,711	11.19%	376,575	15.98%
PUBLIC AUTH.	222,083	9.42%	222,115	9.43%
MULTI-TENANT	18,965	0.80%	17,145	0.73%
TOTAL	$2,356,047	100.00%	$2,356,047	100.00%

Q. DOES THE INFORMATION CONTAINED IN TABLES 1-4 INDICATE THAT THE PROPOSED RATE DESIGNS DO NOT PRODUCE THE RECOVERY OF REVENUES EXACTLY AS SUGGESTED BY THE COST OF SERVICE STUDY? PLEASE COMMENT.

A. No. As already suggested, while the cost of service study is a useful tool in designing rates, other considerations are factored into the design of rates, as I discussed previously.

VII. <u>RATE DESIGN ("H" SCHEDULES)</u>

Q. PLEASE SUMMARIZE THE H SCHDULES.

A. Schedule H-1 shows a summary of revenues at present and proposed rates by meter size and customer class. Schedule H-2, pages 1 and 2, shows the present and proposed customer

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bills at the average monthly and median monthly water usages, respectively. Schedule H-3 shows the present and proposed rates. Schedule H-4 shows the bill comparisons at present and proposed rates at various usage levels for all meter sizes and customer classifications. Schedule H-5 shows the test year bill counts.

A. Water Division

Q. WHAT ARE LIBERTY RIO RICO'S PRESENT RATES FOR WATER SERVICE?

A. The present rates for all customer classes are set forth on Schedule H-3, pages 1 through 2.

Q. WHAT ARE THE PROPOSED RATES FOR WATER SERVICE FOR LIBERTY RIO RICO?

A. The proposed rates for all customer classes are set forth on Schedule H-3, pages 1 through 3.

Q. ARE YOU PROPOSING CHANGES TO THE BASIC RATE DESIGN?

A. Yes. The Company's current rate design is a conservation oriented design with an inclining 3-tier rate design for the 5/8x3/4-inch metered customers (all classes) and an inclining 2-tier rate design for the ¾ inch and larger metered customers (all classes). The Company proposes a conservation-oriented inclining 3-tier rate design for the 5/8x3/4-inch and ¾-inch metered customers (all classes) and an inclining 2-tier rate design for the 1 inch and larger metered customers (all classes).

With respect to the break-over points, the Company proposes changes to the second break-over point for the ¾ inch and smaller meter sizes from 9,000 gallons to 10,000 gallons. The 1 inch and larger meter breakover points are scaled using the AWWA flow factors applied the second tier break-over points of the 5/8x3/4 inch and ¾ inch meter sizes. *See* H-3, pages 1 through 3 for the changes.

Q. WHAT IS THE IMPACT OF THE PROPOSED RATES ON AN AVERAGE 5/8 X 3/4 INCH METERED RESIDENTIAL CUSTOMER?

A. The present monthly bill for a 5/8x3/4-inch metered residential customer, the largest customer class, using an average of 6,070 gallons is $37.03. The proposed monthly bill for

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a 5/8x3/4-inch metered residential customer using an average of 6,070 gallons is $50.80, an increase of $13.78 or 37.21% over the present bill.

Q. ARE THERE ANY PROPOSED CHANGES TO THE MISCELLANEOUS SERVICE CHARGES FOR THE WATER DIVISION OF LIBERTY RIO RICO?

A. Yes. Liberty Rio Rico is proposing increases to the establishment, NSF check charge, and after-hours service call charge. *See* Schedule H-3, page 4. There are no other proposed changes.

Q. ARE THERE ANY PROPOSED CHANGES TO THE METER AND SERVICE LINE INSTALLATION CHARGES?

A. No. *See* Schedule H-3, page 5.

Q. ARE THERE ANY PROPOSED CHANGES TO THE OFF-SITE FACILITIES HOOK-UP FEES FOR THE WATER DIVISION?

A. The Company does not have an Off-site Facilities Hook-up Fee and is not proposing one currently.

B. Wastewater Division

Q. WHAT ARE LIBERTY RIO RICO'S PRESENT AND PROPOSED RATES FOR WASTEWATER SERVICE?

A. The present rates are set forth on Schedule H-3, page 1.

Q. ARE YOU PROPOSING ANY CHANGES TO THE BASIC RATE DESIGN FOR WASTEWATER SERVICE?

A. No

Q. WHAT IS THE IMPACT OF THE PROPOSED RATES ON AN AVERAGE 5/8x3/4-INCH METERED RESIDENTIAL CUSTOMER?

A. The present monthly bill for a 5/8x3/4-inch metered residential customer, the largest customer class, is $52.68. The proposed monthly bill for a 5/8x3/4-inch metered residential customer is $66.37, an increase of $13.70, or 26.00% over the present bill.

Q. ARE THERE ANY PROPOSED CHANGES TO THE OFF-SITE FACILITIES HOOK-UP FEES?

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A. No.

Q. ARE THERE ANY PROPOSED CHANGES TO THE MISCELLANEOUS SERVICE CHARGES?

A. Yes. Liberty Rio Rico is proposing increases to the establishment, NSF check charge, and after-hours service call charge. *See* Schedule H-3, page 2.

Q. DOES THAT CONCLUDE YOUR DIRECT TESTIMONY?

A. Yes.

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WATER SCHEDULE A

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Computation of Increase in Gross Revenue
Requirements As Adjusted

Exhibit
Schedule A-1
Page 1
Witness: Bourassa

Line No.						
1	Fair Value Rate Base				$	19,028,481
2						
3	Adjusted Operating Income				$	452,195
4						
5	Current Rate of Return					2.38%
6						
7	Required Operating Income				$	1,702,859
8						
9	Required Rate of Return on Fair Value Rate Base					8.95%
10						
11	Operating Income Deficiency				$	1,250,664
12						
13	Gross Revenue Conversion Factor					1.3639
14						
15	Increase in Gross Revenue					
16	Requirement				$	1,705,763
17						
18	Adjusted Test Year Revenues				$	4,189,038
19	Increase in Gross Revenue Revenue Requirement				$	1,705,763
20	Proposed Revenue Requirement				$	5,894,800
21	% Increase					40.72%
22						
23	**Customer**		**Present**	**Proposed**	**Dollar**	**Percent**
24	**Classification**		**Rates**	**Rates**	**Increase**	**Increase**
25	5/8X3/4 Inch	Residential	$ 3,286,448	$ 4,611,119	$ 1,324,671	40.31%
26	3/4 Inch	Residential	4,192	5,112	921	21.96%
27	1 Inch	Residential	34,046	47,690	13,644	40.07%
28	1 1/2 Inch	Residential	6,040	8,932	2,892	47.88%
29	2 Inch	Residential	3,898	5,332	1,434	36.79%
30	Subtotal		$ 3,334,623	$ 4,678,185	$ 1,343,562	40.29%
31						
32	5/8X3/4 Inch	Commercial	$ 45,901	$ 66,660	$ 20,759	45.23%
33	1 Inch	Commercial	73,389	107,305	33,916	46.21%
34	1 1/2 Inch	Commercial	19,166	27,133	7,967	41.57%
35	2 Inch	Commercial	211,259	314,867	103,608	49.04%
36	3 Inch	Commercial	17,796	23,913	6,116	34.37%
37	4 Inch	Commercial	33,259	49,509	16,250	48.86%
38		Subtotal	$ 400,770	$ 589,386	$ 188,616	47.06%
39						
40	5/8X3/4 Inch	School	$ 455	$ 592	$ 137	30.19%
41	1 1/2 Inch	School	1,189	1,564	375	31.54%
42	2 Inch	School	84,187	129,155	44,968	53.41%
43	3 Inch	School	53,544	83,752	30,209	56.42%
44	4 Inch	School	21,547	32,602	11,056	51.31%
45	6 Inch	School	15,268	21,079	5,811	38.06%
46	Subtotal		$ 176,189	$ 268,745	$ 92,556	52.53%
47						
48	5/8X3/4 Inch	Irrigation	$ 4,767	$ 7,067	$ 2,300	48.24%
49	1 Inch	Irrigation	874	1,222	349	39.91%
50	2 Inch	Irrigation	21,739	33,135	11,396	52.42%
51	3 Inch	Irrigation - School	17,125	26,226	9,101	53.14%
52	Subtotal		$ 44,505	$ 67,651	$ 23,146	52.01%
53						
54	5/8X3/4 Inch	Multi-family	$ 8,398	$ 12,053	$ 3,656	43.53%
55	1 1/2 Inch	Multi-family	1,564	2,149	585	37.42%
56	Subtotal		$ 9,962	$ 14,202	$ 4,241	42.57%
57						
58	6 Inch	Morningstar Ranch	$ 26,413	$ 40,016	$ 13,602	51.50%
59	3 Inch	Construction	56,245	77,056	20,811	37.00%
60		Fire Lines up to 5 Inch	1,025	1,330	305	29.80%
61		Fire Lines up to 5 Inch School	228	296	68	29.80%
62		Fire Lines 6 Inch	1,093	1,419	326	29.80%
63		Fire Lines 8 Inch	630	818	188	29.80%
64						
65	Revenue Annualization		46,028	63,351	17,323	37.63%
66	**Subtotal**		$ 4,097,712	$ 5,802,455	$ 1,704,744	41.60%
67						
68	Misc. Other Water Revenues		$ 93,091	$ 93,091	$ -	0.00%
69	Reconciling Amount		(1,766)	(746)	1,020	-57.76%
70	Rounding			(1)	(1)	
71	**Total of Water Revenues**		$ 4,189,037	$ 5,894,800	$ 1,705,763	40.72%
72						
73	SUPPORTING SCHEDULES:					
74	B-1					
75	C-1					
76	C-3					
77	H-1					

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Summary of Results of Operations

Exhibit
Schedule A-2
Page 1
Witness: Bourassa

Line No.	Description	Prior Years Ended 4/30/2021	Prior Years Ended 4/30/2022	Test Year Actual 4/30/2023	Test Year Adjusted 4/30/2023	Projected Year Present Rates 4/30/2024	Projected Year Proposed Rates 4/30/2024
1	Gross Revenues	$ 4,121,916	$ 4,007,328	$ 3,975,907	$ 4,189,038	$ 4,189,038	$ 5,894,800
2							
3	Revenue Deductions and	3,466,758	3,625,662	4,207,959	3,736,843	3,736,843	4,191,942
4	Operating Expenses						
5							
6	Operating Income	$ 655,157	$ 381,666	$ (232,052)	$ 452,195	$ 452,195	$ 1,702,858
7							
8	Other Income and	(19,808)	(20,642)	(35,271)	(35,271)	(35,271)	(35,271)
9	Deductions						
10							
11	Interest Expense	-	-	-	(577,705)	(577,705)	(577,705)
12							
13	Net Income	$ 635,349	$ 361,024	$ (267,323)	$ (160,781)	$ (160,781)	$ 1,089,883
14							
15	Common Shares	1,000	1,000	1,000	1,000	1,000	1,000
16							
17	Earned Per Average						
18	Common Share	635.35	361.02	(267.32)	(160.78)	(160.78)	1,089.88
19							
20	Dividends Paid	219,763	41,783	898,352	898,352	650,000	650,000
21							
22	Dividends Per						
23	Common Share	219.76	41.78	898.35	898.35	650.00	650.00
24							
25	Payout Ratio	0.35	0.12	(3.36)	(5.59)	(4.04)	0.60
26							
27	Return on Average						
28	Invested Capital	2.53%	1.45%	-1.04%	-0.63%	-0.56%	3.72%
29							
30	Return on Year End						
31	Capital	2.53%	1.47%	-0.99%	-0.60%	-0.53%	3.44%
32							
33	Return on Average						
34	Common Equity	4.85%	2.68%	-2.05%	-1.19%	-1.44%	9.46%
35							
36	Return on Year End						
37	Common Equity	4.78%	2.65%	-2.15%	-1.19%	-1.62%	10.30%
38							
39	Times Bond Interest Earned						
40	Before Income Taxes	-	-	-	0.71	0.71	3.59
41							
42	Times Total Interest and						
43	Preferred Dividends Earned						
44	After Income Taxes	-	-	-	0.72	0.72	2.89
45							
46							
47							
48							
49							
50	SUPPORTING SCHEDULES						
51	C-1						
52	E-2						
53	F-1						
54							

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Summary of Capital Structure

Exhibit
Schedule A-3
Page 1
Witness: Bourassa

Line No.	Description:	Prior Years Ended 4/30/2021	Prior Years Ended 4/30/2022	Test Year 4/30/2023	Projected Year 4/30/2024
1					
2					
3	Short-Term Debt	-	-	-	-
3					
4	Long-Term Debt	-	-	-	8,440,322
5					
6	Total Debt	$ -	$ -	$ -	$ 8,440,322
7					
8					
9	Preferred Stock	-	-	-	-
10					
11	Common Equity	13,298,064	13,617,305	12,451,630	9,908,205
12					
13					
14	Total Capital & Debt	$ 13,298,064	$ 13,617,305	$ 12,451,630	$ 18,348,527
15					
16					
17	Capitalization Ratios:				
18					
19	Long-Term Debt	0.00%	0.00%	0.00%	46.00%
20					
21	Total Debt	0.00%	0.00%	0.00%	46.00%
22					
23					
24	Preferred Stock	-	-	-	-
25					
26	Common Equity	100.00%	100.00%	100.00%	54.00%
27					
28					
29	Total Capital	100.00%	100.00%	100.00%	100.00%
30					
31					
32	Weighted Cost of				
33	Senior Capital	0.00%	0.00%	0.00%	3.04%
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45	SUPPORTING SCHEDULES:				
46	E-1				
47	D-1				
48					
49					
50					

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Construction Expenditures
and Gross Utility Plant in Service

Exhibit
Schedule A-4
Page 1
Witness: Bourassa

Line No.		Construction Expenditures	Net Plant Placed in Service	Gross Utility Plant in Service
1				
2				
3				
4	Prior Year Ended 04/30/2021	1,388,025	1,388,025	42,914,721
5				
6	Prior Year Ended 04/30/2022	1,810,206	1,475,751	44,390,472
7				
8	Test Year Ended 04/30/2023	2,219,264	4,268,874	48,659,346
9				
10	Projected Year Ended 04/30/2024	1,154,518	1,154,518	49,813,864
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34	SUPPORTING SCHEDULES:			
35	B-2			
36	E-5			
37	F-3			
38				
39				
40				

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Summary Statements of Cash Flows

Exhibit
Schedule A-5
Page 1
Witness: Bourassa

Line No.		Prior Year Ended 4/30/2021	Prior Year Ended 4/30/2022	Test Year Ended 4/30/2023	Projected Year Present Rates 4/30/2024	Projected Year Proposed Rates 4/30/2024
5	Cash Flows from Operating Activities					
6	Net Income	$ 635,349	$ 361,024	$ (267,323)	$ (160,781)	$ 1,089,883
7	Adjustments to reconcile net income to net cash					
8	provided by operating activities:					
9	Depreciation and Amortization	748,572	869,359	1,163,750	1,045,521	1,045,521
10	Other -Adjustments	(116,173)	(160,389)	(155,377)	506,940	506,940
11	Changes in Certain Assets and Liabilities:				-	-
12	Accounts Receivable	(148,594)	(101,418)	75,914	-	-
13	Unbilled Revenues	-	-	-	-	-
14	Materials and Supplies Inventory	-	-	-	-	-
15	Prepaid Expenses	2,254	387	-	-	-
16	Deferred Charges	340,637	464,726	213,140	-	-
17	Notes Receivable	(599,846)	(856,371)	3,370,801	-	-
18	Accounts Payable	343	-	(520)	-	-
19	Intercompany payable	(32)	(14,229)	-	-	-
20	Customer Meter Deposits	-	-	-	-	-
21	Taxes Payable	272,177	34,074	(26,443)	-	-
22	Other assets and liabilities	(33,748)	(94,750)	(289,924)	(1,688,850)	(1,688,850)
23	Rounding	3	(1)	(2)	-	-
24	Net Cash Flow provided by Operating Activities	$ 1,100,942	$ 502,412	$ 4,084,016	$ (297,171)	$ 953,493
25	Cash Flow From Investing Activities:					
26	Capital Expenditures	(1,388,025)	(1,810,206)	(2,219,264)	(5,579,410)	(5,579,410)
27	Plant Held for Future Use	-	-	-		
28	Changes in debt reserve fund	-	-	-		
29	Net Cash Flows from Investing Activities	$ (1,388,025)	$ (1,810,206)	$ (2,219,264)	$ (5,579,410)	$ (5,579,410)
30	Cash Flow From Financing Activities					
31	Change in Restricted Cash				-	-
32	Proceeds from Long-Term Debt	-	-	387,047	-	-
33	Net receipt of contributions in aid of construction	298,301	382,138	-	0	0
34	Net receipts of advances in aid of construction	-	(272,019)	106,534	-	-
35	Repayments of Long-Term Debt	-	-	-	8,440,322	9,015,628
36	Dividends Paid	(219,763)	(41,783)	(898,352)	(650,000)	(650,000)
37	Distributions to Rebalance Cap. Structure				(1,833,520)	(2,408,826)
38	Deferred Financing Costs	-	-	-	-	-
39	Paid in Capital	-	-	-	-	-
40	Net Cash Flows Provided by Financing Activities	$ 78,538	$ 68,336	$ (404,771)	$ 5,956,802	$ 5,956,802
41	Increase(decrease) in Cash and Cash Equivalents	(208,545)	(1,239,458)	1,459,981	80,222	1,330,885
42	Cash and Cash Equivalents at Beginning of Year	4,345	(204,200)	(1,443,658)	16,323	16,323
43	Cash and Cash Equivalents at End of Year	$ (204,200)	$ (1,443,658)	$ 16,323	$ 96,545	$ 1,347,208
44						
45						
46						
47						
48	SUPPORTING SCHEDULES:					
49	E-3					
50	F-2					
51						
52						

WATER SCHEDULE B

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Summary of Rate Base

Exhibit
Schedule B-1
Page 1
Witness: Bourassa

Line No.		Original Cost Rate base	Fair Value Rate Base
1			
2	Gross Utility Plant in Service	$ 53,895,726	$ 53,895,726
3	Less: Accumulated Depreciation	25,291,512	25,291,512
4			
5	Net Utility Plant in Service	$ 28,604,214	$ 28,604,214
6			
7	Less:		
8	Advances in Aid of Construction	905,838	905,838
9			
10	Contributions in Aid of Construction	21,058,353	21,058,353
11			
12	Accumulated Amortization of CIAC	(15,685,259)	(15,685,259)
13			
14	Customer Meter Deposits	387,740	387,740
15	Custmer Security Deposits	279,428	279,428
16	Accumulated Deferred Income Tax	2,301,253	2,301,253
17	Accumulated Deferred Income Tax Credit	(6,718)	(6,718)
18	Excess Accumulated Deferred Income Taxes (EADIT)	510,391	510,391
19			
20	Plus:		
21			
22	Deferred Regulatory Assets TCE Plume	-	-
23	Prepayments	-	-
24	Materials and Supplies	-	-
25	Working capital	175,294	175,294
26			
27	Total Rate Base	$ 19,538,872	$ 19,028,481
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42	SUPPORTING SCHEDULES:		
43	B-2		
44	B-3		
45	B-5		
46	E-1		
47			
48			
49			
50			
51			

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments

Exhibit
Schedule B-2
Page 1
Witness: Bourassa

Line No.		Actual at End of Test Year	Proforma Adjustment	Adjusted at end of Test Year
1	Gross Utility			
2	Plant in Service	$ 48,659,346	5,236,380	$ 53,895,726
3				
4	**Less:**			
5	Accumulated			
6	Depreciation	24,830,439	461,073	25,291,512
7				
8				
9	Net Utility Plant			
10	in Service	$ 23,828,907		$ 28,604,214
11				
12	**Less:**			
13	Advances in Aid of			
14	Construction	905,838	0	905,838
15				
16	Contributions in Aid of			
17	Construction - Gross	21,058,353	-	21,058,353
18				
19	Accumulated Amortization of CIAC	(15,731,126)	45,867	(15,685,259)
20				
21	Customer Meter Deposits	387,740	-	387,740
22	Custmer Security Deposits	279,428	-	279,428
23	Accumulated Deferred Income Tax	4,500,495	(2,199,242)	2,301,253
24	Accumulated Deferred Income Tax Credit	(6,718)	-	(6,718)
25	Excess Accumulated Deferred Income Taxes (EADIT)	-	510,391	510,391
26				
27	**Plus:**			
28				
29	Deferred Regulatory Assets TCE Plume	-		-
30	Prepayments	-		-
31	Materials and Supplies	-		-
32	Working capital	-	175,294	175,294
33				-
34				
35	Total	$ 12,434,897		$ 19,028,481
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46	SUPPORTING SCHEDULES:			RECAP SCHEDULES:
47	B-2, page 2			B-1
48	E-1			
49				
50				
51				

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments

Exhibit
Schedule B-2
Page 2
Witness: Bourassa

Line No.		Actual at End of Test Year	1 Plant-in-Service	2 Accumulated Depreciation	3 CIAC	4 AIAC	5 ADIT	6 EADIT	7 Cash Working Capital	Adjusted at end of Test Year
			Proforma Adjustments							
1	Gross Utility									
2	Plant in Service	$ 48,659,346	5,236,380							$ 53,895,726
3										
4	**Less:**									
5	Accumulated									
6	Depreciation	24,830,439		461,073						25,291,512
7										
8										
9	Net Utility Plant									
10	in Service	$ 23,828,907	$ 5,236,380	$ (461,073)	$ -	$ -	$ -	$ -	$ -	$ 28,604,214
11										
12	**Less:**									
13	Advances in Aid of									
14	Construction	905,838				0				905,838
15										
16	Contributions in Aid of									
17	Construction (CIAC)	21,058,353			-					21,058,353
18										
19	Accumulated Amort of CIAC	(15,731,126)			45,867					(15,685,259)
20										
21	Customer Meter Deposits	387,740								387,740
22	Customer Security Deposits	279,428								279,428
23	Accumulated Deferred Income Taxes	4,500,495					(2,199,242)			2,301,253
24	Accumulated Deferred Income Tax Credit	(6,718)								(6,718)
25	Excess Accum. Def. Inc. Taxes (EADIT)							510,391		510,391
26	**Plus:**									
27										
28	Deferred Regulation Assets	-								-
29	Prepayments	-								-
30	Materials and Supplies	-								-
31	Allowance for Cash Working Capital	-							175,294	175,294
32										
33	Total	$ 12,434,897	$ 5,236,380	$ (461,073)	$ (45,867)	$ (0)	$ 2,199,242	$ -	$ 175,294	$ 19,028,481
34										
35										
36										
37	SUPPORTING SCHEDULES:						RECAP SCHEDULES:			
38	B-2, pages 3-8						B-1			
39	E-1									
40										
41										

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1

Exhibit
Schedule B-2
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Plant-in-Service

Line No.	Acct. No.	Description	Actual Orginal Cost	Adjustments A Allocated Corporate Plant	B PTY Plant	C Adjustments to Reconcile Plant to Reconstruction	Adjusted Original Cost
1							
2							
6	106	Consrtuction Compl. - Not Classified	$ 1,847,189		$ -	$ (1,847,189)	$ -
7	301	Organization Cost	-		-	5,785	5,785
8	302	Franchise Cost	417		-	-	417
9	303	Land and Land Rights	45,968		-	(0)	45,968
10	304	Structures and Improvements	3,480,898		-	42,653	3,523,552
11	305	Collecting and Impounding Res.	-		-	-	-
12	306	Lake River and Other Intakes	-		-	-	-
13	307	Wells and Springs	551,086		150,000	0	701,086
14	308	Infiltration Galleries and Tunnels	-		-	-	-
15	309	Supply Mains	494,515		-	0	494,515
16	310	Power Generation Equipment	217,195		-	373	217,568
17	311	Electric Pumping Equipment	3,313,291		358,819	129,647	3,801,756
18	320	Water Treatment Equipment	-		-	58,396	58,396
19	320.1	Water Treatment Plant	447,242		58,230	(64,765)	440,707
20	320.2	Chemical Solution Feeders	86,736		-	4,576	91,312
21	330	Dist. Reservoirs & Standpipe	-		-	-	-
22	330.1	Storage tanks	690,752		-	-	690,752
23	330.2	Pressure Tanks	69,779		-	10,878	80,657
24	331	Trans. and Dist. Mains	24,871,448		404,301	160,751	25,436,499
25	333	Services	8,237,240		1,219,666	765,269	10,222,175
26	334	Meters	2,476,135		122,527	419,251	3,017,913
27	335	Hydrants	693,547		28,440	408	722,395
28	336	Backflow Prevention Devices	15,855		-	0	15,855
29	339	Other Plant and Misc. Equip.	192,257		-	(376)	191,880
30	340	Office Furniture and Fixtures	27,644		-	6,872	34,515
31	340.1	Computers and Software	255,691		-	(3,375)	252,317
32	341	Transportation Equipment	183,025		222,618	411,467	817,110
33	342	Stores Equipment	-		-	-	-
34	343	Tools and Work Equipment	175,633		-	15,963	191,596
35	344	Laboratory Equipment	3,061		-	-	3,061
36	345	Power Operated Equipment	-		-	-	-
37	346	Communications Equipment	277,315		-	44,575	321,890
38	347	Miscellaneous Equipment	5,427		-	0	5,427
39	348	Other Tangible Plant	-		-	-	-
40		SUBTOTAL	$ 48,659,346	$ -	$ 2,564,601	$ 161,160	$ 51,385,107
41							
42	903	Land and Land Rights		$ 9,273	$ -		$ 9,273
43	904	Structures and Improvments		306,667	-		306,667
44	940	Office Furniture and Fixtures		41,954	-		41,954
45	940.1	Computers and Software		42,677	71,989		114,667
46	940.2	Customer First		2,000,572	-		2,000,572
47	955	Power Generation		225	-		225
48	995	Power Operated Equipment		37,261	-		37,261
49							-
50		TOTALS	$ 48,659,346	$ 2,438,629	$ 2,636,590	$ 161,160	$ 53,895,726
51							
52	Plant-in-Service per Books						$ 48,659,346
53							
54	Increase (decrease) in Plant-in-Service						$ 5,236,380
55							
56	Adjustment to Plant-in-Service						$ 5,236,380
57							
58	SUPPORTING SCHEDULES					RECAP SCHEDULES:	
59	B-2, pages 3.1 to 3.3					B-2, page 2	
60							

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1 - A

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Schedule B-2
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Witness: Bourassa

Line No.	Acct. No.	Description	[1] Original Cost	[2] Liberty Utilities Factor	[3] Factor	[4] = [1]x[2]x[3] Allocated Original Cost
1	Corporate Plant					
6	903	Land and Land Rights	$ 1,364,008	6.6567%	7.6833%	$ 6,976
7	904	Structures and Improvements	11,557,420	6.6567%	7.6833%	59,111
12	LU Sub-Corp. Plant (8020)					
14	903	Land and Land Rights	$ 58,167	51.39%	7.6833%	$ 2,297
15	904	Structures and Improvements	6,269,845	51.39%	7.6833%	247,557
16	940	Office Furniture and Equipment	1,062,563	51.39%	7.6833%	41,954
17	940.1	Computers and Software	555,453	100.00%	7.6833%	42,677
18	940.2	Customer First	22,609,111	100.00%	8.8485%	2,000,572
19	955	Power Generation	5,710	51.39%	7.6833%	225
20	995	Power Operated Equipment	943,696	51.39%	7.6833%	37,261
22	Totals					
24	903	Land and Land Rights	$ 1,422,174			$ 9,273
25	904	Structures and Improvements	17,827,266			306,667
26	940	Office Furniture and Equipment	1,062,563			41,954
27	940.1	Computers and Software	555,453			42,677
28	940.2	Customer First	22,609,111			2,000,572
29	955	Power Generation	5,710			225
30	995	Power Operated Equipment	943,696			37,261
31			$ 44,425,973			$ 2,438,629

44 SUPPORTING SCHEDULE
45 Work papers

RECAP SCHEDULES:
B-2, page 3

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1 -B

Exhibit
Schedule B-2
Page 3.2
Witness: Bourassa

Line No.				
1	Post-Test Year Plant			
2				
3				
4	Acct.			Orginal
5	No.	Description		Cost
6	106	Consrtuction 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		150,000
14	308	Infiltration Galleries and Tunnels		-
15	309	Supply Mains		-
16	310	Power Generation Equipment		-
17	311	Electric Pumping Equipment		358,819
18	320	Water Treatment Equipment		-
19	320.1	Water Treatment Plant		58,230
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		404,301
25	333	Services		1,219,666
26	334	Meters		122,527
27	335	Hydrants		28,440
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		222,618
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	348	Other Tangible Plant		-
40				
41		Subtotal	$	2,564,601
42				
43	903	Land and Land Rights	$	-
44	904	Structures and Improvments		-
45	940	Office Furniture and Fixtures		-
46	940.1	Computers and Software		71,989
47	940.2	Customer First		-
48	955	Power Generation		-
49	995	Power Operated Equipment		-
50		Subtotal	$	71,989
51				
52		Total	$	2,636,590
53				
54				
55	SUPPORTING SCHEDULE		RECAP SCHEDULES:	
56	Work papers		B-2, page 3	
57	Testimony			

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1 - C

Exhibit
Schedule B-2
Page 3.3
Witness: Bourassa

Reconciliation of Plant to Plant Reconstruction

Line No.	Acct. No.	Description	Orginal Cost	B-2 Adjustments	Adjusted Orginal Cost	Plant Per Reconstruction	Difference
6	106	Construcion Completed - Not Classified	1,847,189	-	1,847,189	-	(1,847,189)
7	301	Organization Cost	-	-	-	5,785	5,785
8	302	Franchise Cost	417	-	417	417	-
9	303	Land and Land Rights	45,968	-	45,968	45,968	(0)
10	304	Structures and Improvements	3,480,898	-	3,480,898	3,523,552	42,653
11	305	Collecting and Impounding Res.	-	-	-	-	-
12	306	Lake River and Other Intakes	-	-	-	-	-
13	307	Wells and Springs	551,086	150,000	701,086	701,086	0
14	308	Infiltration Galleries and Tunnels	-	-	-	-	-
15	309	Supply Mains	494,515	-	494,515	494,515	0
16	310	Power Generation Equipment	217,195	-	217,195	217,568	373
17	311	Electric Pumping Equipment	3,313,291	358,819	3,672,109	3,801,756	129,647
18	320	Water Treatment Equipment	-	-	-	58,396	58,396
19	320.1	Water Treatment Plant	447,242	58,230	505,473	440,707	(64,765)
20	320.2	Chemical Solution Feeders	86,736	-	86,736	91,312	4,576
21	330	Dist. Reservoirs & Standpipe	-	-	-	-	-
22	330.1	Storage tanks	690,752	-	690,752	690,752	-
23	330.2	Pressure Tanks	69,779	-	69,779	80,657	10,878
24	331	Trans. and Dist. Mains	24,871,448	404,301	25,275,749	25,436,499	160,751
25	333	Services	8,237,240	1,219,666	9,456,906	10,222,175	765,269
26	334	Meters	2,476,135	122,527	2,598,662	3,017,913	419,251
27	335	Hydrants	693,547	28,440	721,987	722,395	408
28	336	Backflow Prevention Devices	15,855	-	15,855	15,855	0
29	339	Other Plant and Misc. Equip.	192,257	-	192,257	191,880	(376)
30	340	Office Furniture and Fixtures	27,644	-	27,644	34,515	6,872
31	340.1	Computers and Software	255,691	-	255,691	252,317	(3,375)
32	341	Transportation Equipment	183,025	222,618	405,643	817,110	411,467
33	342	Stores Equipment	-	-	-	-	-
34	343	Tools and Work Equipment	175,633	-	175,633	191,596	15,963
35	344	Laboratory Equipment	3,061	-	3,061	3,061	-
36	345	Power Operated Equipment	-	-	-	-	-
37	346	Communications Equipment	277,315	-	277,315	321,890	44,575
38	347	Miscellaneous Equipment	5,427	-	5,427	5,427	0
39	348	Other Tangible Plant	-	-	-	-	-
40						-	-
41		TOTALS	$ 48,659,346	$ 2,564,601	$ 51,223,947	$ 51,385,107	$ 161,160

SUPPORTING SCHEDULE
B-2, pages 3.1 through 3.3
B-2, pages 3.4 through 3.14

RECAP SCHEDULES:
B-2, page 3

Liberty Utilities (Rio Rico Water & Sewer) Corp. Water Division
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 3.4

Line No.	NARUC Acct No.	Description	Allowed Deprec. Rate	Plant at 12/31/2014	PTY Plant Adjustment	Adjustment	Adjusted Plant at 12/31/2014	Accum. Deprec. At 12/31/2014	PTY Plant A/D Adjustment	A/D Adjustment	Adj. Accum. Deprec. At 12/31/2014
1	301	Organization Cost	0.00%	5,785			5,785	-			-
2	302	Franchise Cost	0.00%	417			417	-			-
3	303	Land and Land Rights	0.00%	45,968			45,968	-			-
4	304	Structures & Improvements	3.33%	3,185,381	(244,395)	-	2,940,986	878,791	(4,069)	-	874,722
5	305	Collecting & Impounding Reservoirs	2.50%	-	-	-	-	-	-	-	-
6	306	Lake, River, Canal Intakes	2.50%	-	-	-	-	-	-	-	-
7	307	Wells & Springs	3.33%	505,898	-	-	505,898	267,496	-	-	267,496
8	308	Infiltration Galleries	6.67%	-	-	-	-	-	-	-	-
9	309	Raw Water Supply Mains	2.00%	272,502	-	-	272,502	52,885	-	-	52,885
10	310	Power Generation Equipment	5.00%	219,360	-	-	219,360	134,264	-	-	134,264
11	311	Pumping Equipment	12.50%	2,321,470	(377,503)	-	1,943,967	1,474,084	(23,594)	-	1,450,490
12	320	Water Treatment Equipment	3.33%	-	-	-	-	-	-	-	-
13	320.1	Water Treatment Plants	3.33%	370,088	-	-	370,088	218,103	-	-	218,103
14	320.2	Solution Chemical Feeders	20.00%	5,409	-	-	5,409	541	-	-	541
15	330	Distribution Reservoirs & Standpipes	2.22%	-	-	-	-	-	-	-	-
16	330.1	Storage Tanks	2.22%	690,752	-	-	690,752	217,034	-	-	217,034
17	330.2	Pressure Tanks	5.00%	69,778	-	-	69,778	21,915	-	-	21,915
18	331	Transmission & Distribution Mains	2.00%	22,819,558	(84,276)	-	22,735,282	10,839,692	(843)	-	10,838,849
19	333	Services	3.33%	4,455,158	(591,577)	-	3,863,581	742,165	(9,850)	-	732,315
20	334	Meters	8.33%	1,741,793	(601,449)	-	1,140,344	730,432	(25,050)	-	705,382
21	335	Hydrants	2.00%	637,006	(1,997)	-	635,009	217,204	(20)	-	217,184
22	336	Backflow Prevention Devices	6.67%	15,855	-	-	15,855	4,180	-	-	4,180
23	339	Other Plant & Misc Equipment	6.67%	123,778	-	-	123,778	52,219	-	-	52,219
24	340	Office Furniture & Equipment	6.67%	35,014	(398)	-	34,616	29,007	(13)	-	28,994
25	340.1	Computers & Software	20.00%	159,572	(1,800)	-	157,772	101,123	(180)	-	100,943
26	341	Transportation Equipment	20.00%	141,853	-	-	141,853	139,877	-	-	139,877
27	342	Stores Equipment	4.00%	-	-	-	-	-	-	-	-
28	343	Tools, Shop & Garage Equipment	5.00%	100,632	(11,769)	-	88,863	5,562	(294)	-	5,268
29	344	Laboratory Equipment	10.00%	3,061	-	-	3,061	3,061	-	-	3,061
30	345	Power Operated Equipment	5.00%	-	-	-	-	-	-	-	-
31	346	Communication Equipment	10.00%	303,104	-	-	303,104	211,356	-	-	211,356
32	347	Miscellaneous Equipment	10.00%	5,427	-	-	5,427	1,815	-	-	1,815
33	347.1	Miscellaneous Equipment - CNG Plant	3.33%	-	-	-	-	-	-	-	-
34	348	Other Tangible Plant	10.00%	-	-	-	-	-	-	-	-
34		Rounding					-				-
35											
36		TOTALS		38,234,621	(1,915,164)	-	36,319,457	16,342,806	(63,913)	-	16,278,893

Liberty Utilities (Rio Rico Water & Sewer) Corp. Water Division
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 3.5
Witness: Bourassa

Line No.	NARUC Acct No.	Description	Allowed Deprec. Rate	2015 Adjusted Plant Additions	Adjusted Plant Retirements	Salvage A/D Only	Depreciation (Calculated)	Plant Balance	Accum. Deprec.
1	301	Organization Cost	0.00%	-	-	-	-	5,785	-
2	302	Franchise Cost	0.00%	-	-	-	-	417	-
3	303	Land and Land Rights	0.00%	-	-		-	45,968	-
4	304	Structures & Improvements	3.33%	239,783	31,436	-	101,404	3,149,333	944,690
5	305	Collecting & Impounding Reservoirs	2.50%	-	-	-	-	-	-
6	306	Lake, River, Canal Intakes	2.50%	-	-	-	-	-	-
7	307	Wells & Springs	3.33%	-	-	-	16,846	505,898	284,342
8	308	Infiltration Galleries	6.67%	-	-	-	-	-	-
9	309	Raw Water Supply Mains	2.00%	-	-	-	5,450	272,502	58,335
10	310	Power Generation Equipment	5.00%	-	-	-	10,968	219,360	145,232
11	311	Pumping Equipment	12.50%	405,395	32,998	-	265,888	2,316,364	1,683,379
12	320	Water Treatment Equipment	3.33%	-	-	-	-	-	-
13	320.1	Water Treatment Plants	3.33%	-	-	-	12,324	370,088	230,426
14	320.2	Solution Chemical Feeders	20.00%	1,998	-	-	1,282	7,407	1,823
15	330	Distribution Reservoirs & Standpipes	2.22%	-	-	-	-	-	-
16	330.1	Storage Tanks	2.22%	-	-	-	15,335	690,752	232,369
17	330.2	Pressure Tanks	5.00%	-	-	-	3,489	69,778	25,404
18	331	Transmission & Distribution Mains	2.00%	377,802	9,407	-	458,390	23,103,677	11,287,831
19	333	Services	3.33%	594,864	266,294	-	134,128	4,192,150	600,149
20	334	Meters	8.33%	601,449	30,049	-	118,790	1,711,745	794,123
21	335	Hydrants	2.00%	1,997	1,233	-	12,708	635,773	228,659
22	336	Backflow Prevention Devices	6.67%	-	-	-	1,058	15,855	5,238
23	339	Other Plant & Misc Equipment	6.67%	-	-	-	8,256	123,778	60,475
24	340	Office Furniture & Equipment	6.67%	-	-	-	1,226	34,616	30,220
25	340.1	Computers & Software	20.00%	2,198	-	-	16,390	159,970	117,334
26	341	Transportation Equipment	20.00%	-	-	-	765	141,853	140,642
27	342	Stores Equipment	4.00%	-	-	-	-	-	-
28	343	Tools, Shop & Garage Equipment	5.00%	10,829	454	-	4,703	99,238	9,516
29	344	Laboratory Equipment	10.00%	-	-	-	-	3,061	3,061
30	345	Power Operated Equipment	5.00%	-	-	-	-	-	-
31	346	Communication Equipment	10.00%	-	-	-	14,621	303,104	225,977
32	347	Miscellaneous Equipment	10.00%	-	-	-	543	5,427	2,358
33	347.1	Miscellaneous Equipment - CNG Plant	3.33%	-	-	-	-	-	-
34	348	Other Tangible Plant	10.00%	-	-	-	-	-	-
34		Rounding		-	-		-	-	-
35									
36		TOTALS		2,236,316	371,872	-	1,204,561	38,183,901	17,111,583

Liberty Utilities (Rio Rico Water & Sewer) Corp. Water Division
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 3.6
Witness: Bourassa

Line No.	NARUC Acct No.	Description	Allowed Deprec. Rate	2016 Adjusted Plant Additions	Adjusted Plant Retirements	Salvage A/D Only	Depreciation (Calculated)	Plant Balance	Accum. Deprec.
1	301	Organization Cost	0.00%	-	-	-	-	5,785	-
2	302	Franchise Cost	0.00%	-	-	-	-	417	-
3	303	Land and Land Rights	0.00%	-	-		-	45,968	-
4	304	Structures & Improvements	3.33%	-	2,784	-	104,826	3,146,549	1,046,732
5	305	Collecting & Impounding Reservoirs	2.50%	-	-	-	-	-	-
6	306	Lake, River, Canal Intakes	2.50%	-	-	-	-	-	-
7	307	Wells & Springs	3.33%	36,999	-	-	17,462	542,897	301,805
8	308	Infiltration Galleries	6.67%	-	-	-	-	-	-
9	309	Raw Water Supply Mains	2.00%	-	6,266	-	5,387	266,236	57,456
10	310	Power Generation Equipment	5.00%	-	-	-	10,968	219,360	156,200
11	311	Pumping Equipment	12.50%	95,900	57,118	-	102,420	2,355,146	1,728,681
12	320	Water Treatment Equipment	3.33%	1,827	-	-	30	1,827	30
13	320.1	Water Treatment Plants	3.33%	-	-	-	12,324	370,088	242,750
14	320.2	Solution Chemical Feeders	20.00%	40,537	-	-	5,535	47,944	7,358
15	330	Distribution Reservoirs & Standpipes	2.22%	-	-	-	-	-	-
16	330.1	Storage Tanks	2.22%	-	-	-	15,335	690,752	247,704
17	330.2	Pressure Tanks	5.00%	-	-	-	3,489	69,778	28,893
18	331	Transmission & Distribution Mains	2.00%	243,435	6,568	-	464,442	23,340,544	11,745,705
19	333	Services	3.33%	687,746	218,564	-	147,410	4,661,332	528,996
20	334	Meters	8.33%	56,910	33,432	-	143,566	1,735,223	904,257
21	335	Hydrants	2.00%	530	82	-	12,720	636,221	241,297
22	336	Backflow Prevention Devices	6.67%	-	-	-	1,058	15,855	6,295
23	339	Other Plant & Misc Equipment	6.67%	-	-	-	8,256	123,778	68,731
24	340	Office Furniture & Equipment	6.67%	-	741	-	332	33,875	29,811
25	340.1	Computers & Software	20.00%	735	-	-	16,684	160,705	134,017
26	341	Transportation Equipment	20.00%	-	-	-	765	141,853	141,407
27	342	Stores Equipment	4.00%	-	-	-	-	-	-
28	343	Tools, Shop & Garage Equipment	5.00%	2,853	-	-	5,033	102,091	14,549
29	344	Laboratory Equipment	10.00%	-	-	-	-	3,061	3,061
30	345	Power Operated Equipment	5.00%	-	-	-	-	-	-
31	346	Communication Equipment	10.00%	-	3,293	-	9,157	299,811	231,841
32	347	Miscellaneous Equipment	10.00%	-	-	-	543	5,427	2,901
33	347.1	Miscellaneous Equipment - CNG Plant	3.33%	-	-	-	-	-	-
34	348	Other Tangible Plant	10.00%	-	-	-	-	-	-
34		Rounding		-	-		-	-	-
35									
36		TOTALS		1,167,471	328,848	-	1,087,743	39,022,524	17,870,477

Liberty Utilities (Rio Rico Water & Sewer) Corp. Water Division
Plant Additions and Retirements

Exhibit
Schedule B-2
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Witness: Bourassa

Line No.	NARUC Acct No.	Description	Allowed Deprec. Rate	2017 Adjusted Plant Additions	Adjusted Plant Retirements	Salvage A/D Only	Depreciation (Calculated)	Plant Balance	Accum. Deprec.
1	301	Organization Cost	0.00%	-	-		-	5,785	-
2	302	Franchise Cost	0.00%	-	-		-	417	-
3	303	Land and Land Rights	0.00%	-	-		-	45,968	-
4	304	Structures & Improvements	3.33%	92,197	3,131	-	106,263	3,235,615	1,149,864
5	305	Collecting & Impounding Reservoirs	2.50%	-	-	-	-	-	-
6	306	Lake, River, Canal Intakes	2.50%	-	-	-	-	-	-
7	307	Wells & Springs	3.33%	6,989	73	-	18,194	549,813	319,925
8	308	Infiltration Galleries	6.67%	-	-	-	-	-	-
9	309	Raw Water Supply Mains	2.00%	-	-	-	5,325	266,236	62,781
10	310	Power Generation Equipment	5.00%	(1,793)	-	-	10,968	217,568	167,168
11	311	Pumping Equipment	12.50%	41,132	13,971	-	110,985	2,382,307	1,825,695
12	320	Water Treatment Equipment	3.33%	-	1,660	-	33	166	(1,597)
13	320.1	Water Treatment Plants	3.33%	-	845	-	12,310	369,243	254,216
14	320.2	Solution Chemical Feeders	20.00%	7,758	-	-	10,365	55,702	17,722
15	330	Distribution Reservoirs & Standpipes	2.22%	-	-	-	-	-	-
16	330.1	Storage Tanks	2.22%	-	-	-	15,335	690,752	263,038
17	330.2	Pressure Tanks	5.00%	-	-	-	3,489	69,778	32,382
18	331	Transmission & Distribution Mains	2.00%	351,741	16,173	-	470,167	23,676,112	12,199,699
19	333	Services	3.33%	667,393	268,779	-	161,859	5,059,946	422,076
20	334	Meters	8.33%	68,487	29,418	-	146,171	1,774,291	1,021,010
21	335	Hydrants	2.00%	7,259	42	-	12,797	643,438	254,051
22	336	Backflow Prevention Devices	6.67%	-	-	-	1,058	15,855	7,353
23	339	Other Plant & Misc Equipment	6.67%	-	-	-	8,256	123,778	76,987
24	340	Office Furniture & Equipment	6.67%	-	1,894	-	244	31,980	28,161
25	340.1	Computers & Software	20.00%	3,368	-	-	17,094	164,073	151,111
26	341	Transportation Equipment	20.00%	-	-	-	446	141,853	141,853
27	342	Stores Equipment	4.00%	-	-	-	-	-	-
28	343	Tools, Shop & Garage Equipment	5.00%	7,135	-	-	5,283	109,226	19,832
29	344	Laboratory Equipment	10.00%	-	-	-	-	3,061	3,061
30	345	Power Operated Equipment	5.00%	-	-	-	-	-	-
31	346	Communication Equipment	10.00%	-	-	-	8,992	299,811	240,833
32	347	Miscellaneous Equipment	10.00%	-	-	-	543	5,427	3,443
33	347.1	Miscellaneous Equipment - CNG Plant	3.33%	-	-	-	-	-	-
34	348	Other Tangible Plant	10.00%	-	-	-	-	-	-
34		Rounding		-	-		-	-	-
35									
36		TOTALS		1,251,667	335,988	-	1,126,174	39,938,203	18,660,664

Liberty Utilities (Rio Rico Water & Sewer) Corp. Water Division
Plant Additions and Retirements

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Schedule B-2
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Witness: Bourassa

Line No.	NARUC Acct No.	Description	Allowed Deprec. Rate	2018 Adjusted Plant Additions	Adjusted Plant Retirements	Salvage A/D Only	Depreciation (Calculated)	Plant Balance	Accum. Deprec.
1	301	Organization Cost	0.00%	-	-		-	5,785	-
2	302	Franchise Cost	0.00%	-	-		-	417	-
3	303	Land and Land Rights	0.00%	-	-		-	45,968	-
4	304	Structures & Improvements	3.33%	14,834	12,316	-	107,788	3,238,133	1,245,336
5	305	Collecting & Impounding Reservoirs	2.50%	-	-	-	-	-	-
6	306	Lake, River, Canal Intakes	2.50%	-	-	-	-	-	-
7	307	Wells & Springs	3.33%	-	-	-	18,309	549,813	338,234
8	308	Infiltration Galleries	6.67%	-	-	-	-	-	-
9	309	Raw Water Supply Mains	2.00%	-	-	-	5,325	266,236	68,106
10	310	Power Generation Equipment	5.00%	-	-	-	10,968	217,568	178,136
11	311	Pumping Equipment	12.50%	290,044	28,833	-	131,683	2,643,518	1,928,545
12	320	Water Treatment Equipment	3.33%	-	-	-	6	166	(1,591)
13	320.1	Water Treatment Plants	3.33%	-	915	-	12,281	368,328	265,581
14	320.2	Solution Chemical Feeders	20.00%	16,025	-	-	12,743	71,727	30,465
15	330	Distribution Reservoirs & Standpipes	2.22%	-	-	-	-	-	-
16	330.1	Storage Tanks	2.22%	-	-	-	15,335	690,752	278,373
17	330.2	Pressure Tanks	5.00%	-	-	-	3,489	69,778	35,871
18	331	Transmission & Distribution Mains	2.00%	248,525	9,252	-	475,915	23,915,385	12,666,361
19	333	Services	3.33%	548,929	191,025	-	174,455	5,417,850	405,506
20	334	Meters	8.33%	342,792	18,365	-	114,986	2,098,718	1,117,631
21	335	Hydrants	2.00%	1,118	532	-	12,875	644,024	266,394
22	336	Backflow Prevention Devices	6.67%	-	-	-	1,058	15,855	8,410
23	339	Other Plant & Misc Equipment	6.67%	-	-	-	8,256	123,778	85,243
24	340	Office Furniture & Equipment	6.67%	1,422	1,114	-	229	32,288	27,275
25	340.1	Computers & Software	20.00%	22,470	-	-	11,708	186,543	162,820
26	341	Transportation Equipment	20.00%	12,437	-	-	1,244	154,290	143,096
27	342	Stores Equipment	4.00%	-	-	-	-	-	-
28	343	Tools, Shop & Garage Equipment	5.00%	-	-	-	5,461	109,226	25,293
29	344	Laboratory Equipment	10.00%	-	-	-	-	3,061	3,061
30	345	Power Operated Equipment	5.00%	-	-	-	-	-	-
31	346	Communication Equipment	10.00%	-	-	-	8,992	299,811	249,825
32	347	Miscellaneous Equipment	10.00%	-	-	-	543	5,427	3,986
33	347.1	Miscellaneous Equipment - CNG Plant	3.33%	-	-	-	-	-	-
34	348	Other Tangible Plant	10.00%	-	-	-	-	-	-
34		Rounding		-	-		-	-	-
35									
36		TOTALS		1,498,596	262,353	-	1,133,646	41,174,446	19,531,957

Liberty Utilities (Rio Rico Water & Sewer) Corp. Water Division
Plant Additions and Retirements

Exhibit
Schedule B-2
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Witness: Bourassa

Line No.	NARUC Acct No.	Description	Allowed Deprec. Rate	2019 Adjusted Plant Additions	Adjusted Plant Retirements	Salvage A/D Only	Depreciation (Calculated)	Plant Balance	Accum. Deprec.
1	301	Organization Cost	0.00%	-	-		-	5,785	-
2	302	Franchise Cost	0.00%	-	-		-	417	-
3	303	Land and Land Rights	0.00%	-	-		-	45,968	-
4	304	Structures & Improvements	3.33%	4,666	967	-	107,891	3,241,831	1,352,260
5	305	Collecting & Impounding Reservoirs	2.50%	-	-	-	-	-	-
6	306	Lake, River, Canal Intakes	2.50%	-	-	-	-	-	-
7	307	Wells & Springs	3.33%	-	-	-	18,309	549,813	356,543
8	308	Infiltration Galleries	6.67%	-	-	-	-	-	-
9	309	Raw Water Supply Mains	2.00%	-	-	-	5,325	266,236	73,430
10	310	Power Generation Equipment	5.00%	-	-	-	10,968	217,568	189,104
11	311	Pumping Equipment	12.50%	37,594	36,861	-	152,160	2,644,251	2,043,844
12	320	Water Treatment Equipment	3.33%	-	-	-	6	166	(1,586)
13	320.1	Water Treatment Plants	3.33%	-	341	-	12,260	367,987	277,499
14	320.2	Solution Chemical Feeders	20.00%	5,375	-	-	14,342	77,103	44,807
15	330	Distribution Reservoirs & Standpipes	2.22%	-	-	-	-	-	-
16	330.1	Storage Tanks	2.22%	-	-	-	15,335	690,752	293,708
17	330.2	Pressure Tanks	5.00%	-	-	-	3,489	69,778	39,360
18	331	Transmission & Distribution Mains	2.00%	222,102	5,751	-	480,471	24,131,736	13,141,081
19	333	Services	3.33%	331,643	58,826	-	184,957	5,690,667	531,637
20	334	Meters	8.33%	79,427	29,690	-	110,004	2,148,454	1,197,945
21	335	Hydrants	2.00%	16,491	84	-	13,045	660,431	279,354
22	336	Backflow Prevention Devices	6.67%	-	-	-	1,058	15,855	9,468
23	339	Other Plant & Misc Equipment	6.67%	-	-	-	8,256	123,778	93,499
24	340	Office Furniture & Equipment	6.67%	872	4,847	-	305	28,312	22,733
25	340.1	Computers & Software	20.00%	18,812	-	-	7,751	205,355	170,571
26	341	Transportation Equipment	20.00%	223,663	-	-	24,854	377,952	167,950
27	342	Stores Equipment	4.00%	-	-	-	-	-	-
28	343	Tools, Shop & Garage Equipment	5.00%	36,128	53	-	6,363	145,301	31,604
29	344	Laboratory Equipment	10.00%	-	-	-	-	3,061	3,061
30	345	Power Operated Equipment	5.00%	-	-	-	-	-	-
31	346	Communication Equipment	10.00%	22,079	-	-	10,096	321,890	259,920
32	347	Miscellaneous Equipment	10.00%	-	-	-	543	5,427	4,529
33	347.1	Miscellaneous Equipment - CNG Plant	3.33%	-	-	-	-	-	-
34	348	Other Tangible Plant	10.00%	-	-	-	-	-	-
34		Rounding		-	-		-	-	-
35									
36		TOTALS		998,851	137,422	-	1,187,786	42,035,875	20,582,321

Liberty Utilities (Rio Rico Water & Sewer) Corp. Water Division
Plant Additions and Retirements

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Witness: Bourassa

Line No.	NARUC Acct No.	Description	Allowed Deprec. Rate	2020 Adjusted Plant Additions	Adjusted Plant Retirements	Salvage A/D Only	Depreciation (Calculated)	Plant Balance	Accum. Deprec.
1	301	Organization Cost	0.00%	-	-	-	-	5,785	-
2	302	Franchise Cost	0.00%	-	-	-	-	417	-
3	303	Land and Land Rights	0.00%	-	-		-	45,968	-
4	304	Structures & Improvements	3.33%	13,617	-	-	108,180	3,255,449	1,460,440
5	305	Collecting & Impounding Reservoirs	2.50%	-	-	-	-	-	-
6	306	Lake, River, Canal Intakes	2.50%	-	-	-	-	-	-
7	307	Wells & Springs	3.33%	-	-	-	18,309	549,813	374,852
8	308	Infiltration Galleries	6.67%	-	-	-	-	-	-
9	309	Raw Water Supply Mains	2.00%	228,279	-	-	7,608	494,515	81,038
10	310	Power Generation Equipment	5.00%	-	-	-	10,968	217,568	200,072
11	311	Pumping Equipment	12.50%	322,065	-	-	174,639	2,966,316	2,218,484
12	320	Water Treatment Equipment	3.33%	-	-	-	6	166	(1,580)
13	320.1	Water Treatment Plants	3.33%	10,169	-	-	12,423	378,156	289,922
14	320.2	Solution Chemical Feeders	20.00%	7,638	-	-	14,903	84,741	59,710
15	330	Distribution Reservoirs & Standpipes	2.22%	-	-	-	-	-	-
16	330.1	Storage Tanks	2.22%	-	-	-	15,335	690,752	309,042
17	330.2	Pressure Tanks	5.00%	-	-	-	3,489	69,778	42,849
18	331	Transmission & Distribution Mains	2.00%	335,412	-	-	485,989	24,467,148	13,627,070
19	333	Services	3.33%	1,347,898	-	-	211,942	7,038,565	743,578
20	334	Meters	8.33%	214,576	-	-	122,250	2,363,031	1,320,194
21	335	Hydrants	2.00%	5,085	-	-	13,259	665,515	292,613
22	336	Backflow Prevention Devices	6.67%	-	-	-	1,058	15,855	10,525
23	339	Other Plant & Misc Equipment	6.67%	68,102	-	-	10,527	191,880	104,026
24	340	Office Furniture & Equipment	6.67%	798	-	-	361	29,110	23,093
25	340.1	Computers & Software	20.00%	12,675	-	-	10,564	218,030	181,135
26	341	Transportation Equipment	20.00%	-	-	-	47,220	377,952	215,170
27	342	Stores Equipment	4.00%	-	-	-	-	-	-
28	343	Tools, Shop & Garage Equipment	5.00%	21,063	-	-	7,792	166,364	39,396
29	344	Laboratory Equipment	10.00%	-	-	-	-	3,061	3,061
30	345	Power Operated Equipment	5.00%	-	-	-	-	-	-
31	346	Communication Equipment	10.00%	-	-	-	11,200	321,890	271,120
32	347	Miscellaneous Equipment	10.00%	-	-	-	543	5,427	5,072
33	347.1	Miscellaneous Equipment - CNG Plant	3.33%	-	-	-	-	-	-
34	348	Other Tangible Plant	10.00%	-	-	-	-	-	-
34		Rounding		-	-		-	-	-
35									
36		TOTALS		2,587,377	-	-	1,288,562	44,623,252	21,870,883

Liberty Utilities (Rio Rico Water & Sewer) Corp. Water Division
Plant Additions and Retirements

Exhibit
Schedule B-2
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Witness: Bourassa

Line No.	NARUC Acct No.	Description	Allowed Deprec. Rate	2021 Adjusted Plant Additions	Adjusted Plant Retirements	Salvage A/D Only	Depreciation (Calculated)	Plant Balance	Accum. Deprec.
1	301	Organization Cost	0.00%	-	-	-	-	5,785	-
2	302	Franchise Cost	0.00%	-	-	-	-	417	-
3	303	Land and Land Rights	0.00%	-	-		-	45,968	-
4	304	Structures & Improvements	3.33%	57,493	-	-	109,364	3,312,942	1,569,804
5	305	Collecting & Impounding Reservoirs	2.50%	-	-	-	-	-	-
6	306	Lake, River, Canal Intakes	2.50%	-	-	-	-	-	-
7	307	Wells & Springs	3.33%	1,274	-	-	18,330	551,086	393,182
8	308	Infiltration Galleries	6.67%	-	-	-	-	-	-
9	309	Raw Water Supply Mains	2.00%	-	-	-	9,890	494,515	90,928
10	310	Power Generation Equipment	5.00%	-	-	-	10,968	217,568	211,040
11	311	Pumping Equipment	12.50%	78,728	-	-	172,989	3,045,044	2,391,472
12	320	Water Treatment Equipment	3.33%	14,823	-	-	252	14,989	(1,575)
13	320.1	Water Treatment Plants	3.33%	4,321	-	-	12,665	382,477	302,587
14	320.2	Solution Chemical Feeders	20.00%	6,572	-	-	12,070	91,312	71,780
15	330	Distribution Reservoirs & Standpipes	2.22%	-	-	-	-	-	-
16	330.1	Storage Tanks	2.22%	-	-	-	15,335	690,752	324,377
17	330.2	Pressure Tanks	5.00%	-	-	-	3,489	69,778	46,338
18	331	Transmission & Distribution Mains	2.00%	113,070	-	-	490,474	24,580,218	14,117,544
19	333	Services	3.33%	269,926	-	-	238,878	7,308,490	982,457
20	334	Meters	8.33%	26,613	-	-	132,295	2,389,643	1,452,489
21	335	Hydrants	2.00%	17,618	-	-	13,486	683,133	306,100
22	336	Backflow Prevention Devices	6.67%	-	-	-	1,058	15,855	11,583
23	339	Other Plant & Misc Equipment	6.67%	-	-	-	12,798	191,880	116,825
24	340	Office Furniture & Equipment	6.67%	4,651	-	-	542	33,761	23,636
25	340.1	Computers & Software	20.00%	21,034	-	-	13,642	239,064	194,777
26	341	Transportation Equipment	20.00%	118,921	-	-	59,112	496,874	274,282
27	342	Stores Equipment	4.00%	-	-	-	-	-	-
28	343	Tools, Shop & Garage Equipment	5.00%	4,280	-	-	8,425	170,643	47,821
29	344	Laboratory Equipment	10.00%	-	-	-	-	3,061	3,061
30	345	Power Operated Equipment	5.00%	-	-	-	-	-	-
31	346	Communication Equipment	10.00%	-	-	-	11,200	321,890	282,320
32	347	Miscellaneous Equipment	10.00%	-	-	-	356	5,427	5,427
33	347.1	Miscellaneous Equipment - CNG Plant	3.33%	-	-	-	-	-	-
34	348	Other Tangible Plant	10.00%	-	-	-	-	-	-
34		Rounding		-	-		-	-	-
35									
36		TOTALS		739,322	-	-	1,347,618	45,362,574	23,218,254

Liberty Utilities (Rio Rico Water & Sewer) Corp. Water Division
Plant Additions and Retirements

Exhibit
Schedule B-2
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Witness: Bourassa

Line No.	NARUC Acct No.	Description	Allowed Deprec. Rate	2022 Adjusted Plant Additions	Adjusted Plant Retirements	Salvage A/D Only	Depreciation (Calculated)	Plant Balance	Accum. Deprec.
1	301	Organization Cost	0.00%	-	-	-	-	5,785	-
2	302	Franchise Cost	0.00%	-	-	-	-	417	-
3	303	Land and Land Rights	0.00%	-	-		-	45,968	-
4	304	Structures & Improvements	3.33%	210,610	-	-	113,828	3,523,552	1,683,631
5	305	Collecting & Impounding Reservoirs	2.50%	-	-	-	-	-	-
6	306	Lake, River, Canal Intakes	2.50%	-	-	-	-	-	-
7	307	Wells & Springs	3.33%	-	-	-	18,351	551,086	411,533
8	308	Infiltration Galleries	6.67%	-	-	-	-	-	-
9	309	Raw Water Supply Mains	2.00%	-	-	-	9,890	494,515	100,819
10	310	Power Generation Equipment	5.00%	-	-	-	8,320	217,568	219,360
11	311	Pumping Equipment	12.50%	397,894	-	-	188,841	3,442,938	2,580,313
12	320	Water Treatment Equipment	3.33%	43,407	-	-	1,222	58,396	(1,569)
13	320.1	Water Treatment Plants	3.33%	-	-	-	12,736	382,477	315,323
14	320.2	Solution Chemical Feeders	20.00%	-	-	-	7,898	91,312	79,678
15	330	Distribution Reservoirs & Standpipes	2.22%	-	-	-	-	-	-
16	330.1	Storage Tanks	2.22%	-	-	-	15,335	690,752	339,712
17	330.2	Pressure Tanks	5.00%	10,878	-	-	3,761	80,657	50,099
18	331	Transmission & Distribution Mains	2.00%	451,981	-	-	496,124	25,032,199	14,613,668
19	333	Services	3.33%	1,694,019	-	-	271,578	9,002,509	1,254,035
20	334	Meters	8.33%	505,742	-	-	154,468	2,895,386	1,606,957
21	335	Hydrants	2.00%	10,822	-	-	13,771	693,955	319,871
22	336	Backflow Prevention Devices	6.67%	-	-	-	1,058	15,855	12,640
23	339	Other Plant & Misc Equipment	6.67%	-	-	-	12,798	191,880	129,623
24	340	Office Furniture & Equipment	6.67%	755	-	-	723	34,515	24,358
25	340.1	Computers & Software	20.00%	13,252	-	-	16,660	252,317	211,438
26	341	Transportation Equipment	20.00%	-	-	-	71,004	496,874	345,286
27	342	Stores Equipment	4.00%	-	-	-	-	-	-
28	343	Tools, Shop & Garage Equipment	5.00%	20,952	-	-	9,056	191,596	56,877
29	344	Laboratory Equipment	10.00%	-	-	-	-	3,061	3,061
30	345	Power Operated Equipment	5.00%	-	-	-	-	-	-
31	346	Communication Equipment	10.00%	-	-	-	11,200	321,890	293,520
32	347	Miscellaneous Equipment	10.00%	-	-	-	-	5,427	5,427
33	347.1	Miscellaneous Equipment - CNG Plant	3.33%	-	-	-	-	-	-
34	348	Other Tangible Plant	10.00%	-	-	-	-	-	-
34		Rounding		-	-		-	-	-
35									
36		TOTALS		3,360,313	-	-	1,438,622	48,722,888	24,655,660

Liberty Utilities (Rio Rico Water & Sewer) Corp. Water Division
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 3.13
Witness: Bourassa

Line No.	NARUC Acct No.	Description	Allowed Deprec. Rate	2023 Adjusted Plant Additions	Adjusted Plant Retirements	Salvage A/D Only	Thru 4/30 Depreciation (Calculated)	Thru 4/30 Plant Balance	Thru 4/30 Accum. Deprec.
1	301	Organization Cost	0.00%	-	-	-	-	5,785	-
2	302	Franchise Cost	0.00%	-	-	-	-	417	-
3	303	Land and Land Rights	0.00%	-	-		-	45,968	-
4	304	Structures & Improvements	3.33%	-	-	-	39,111	3,523,552	1,722,743
5	305	Collecting & Impounding Reservoirs	2.50%	-	-	-	-	-	-
6	306	Lake, River, Canal Intakes	2.50%	-	-	-	-	-	-
7	307	Wells & Springs	3.33%	-	-	-	4,713	551,086	416,246
8	308	Infiltration Galleries	6.67%	-	-	-	-	-	-
9	309	Raw Water Supply Mains	2.00%	-	-	-	3,297	494,515	104,115
10	310	Power Generation Equipment	5.00%	-	-	-	-	217,568	219,360
11	311	Pumping Equipment	12.50%	-	-	-	61,086	3,442,938	2,641,399
12	320	Water Treatment Equipment	3.33%	-	-	-	648	58,396	(1,567)
13	320.1	Water Treatment Plants	3.33%	-	-	-	4,245	382,477	319,569
14	320.2	Solution Chemical Feeders	20.00%	-	-	-	1,840	91,312	81,518
15	330	Distribution Reservoirs & Standpipes	2.22%	-	-	-	-	-	-
16	330.1	Storage Tanks	2.22%	-	-	-	5,112	690,752	344,823
17	330.2	Pressure Tanks	5.00%	-	-	-	1,344	80,657	51,443
18	331	Transmission & Distribution Mains	2.00%	-	-	-	166,881	25,032,199	14,780,549
19	333	Services	3.33%	-	-	-	99,928	9,002,509	1,353,963
20	334	Meters	8.33%	-	-	-	58,511	2,895,386	1,665,467
21	335	Hydrants	2.00%	-	-	-	4,626	693,955	324,497
22	336	Backflow Prevention Devices	6.67%	-	-	-	300	15,855	12,941
23	339	Other Plant & Misc Equipment	6.67%	-	-	-	3,351	191,880	132,974
24	340	Office Furniture & Equipment	6.67%	-	-	-	249	34,515	24,608
25	340.1	Computers & Software	20.00%	-	-	-	5,134	252,317	216,572
26	341	Transportation Equipment	20.00%	97,618	-	-	26,507	594,492	371,794
27	342	Stores Equipment	4.00%	-	-	-	-	-	-
28	343	Tools, Shop & Garage Equipment	5.00%	-	-	-	3,193	191,596	60,070
29	344	Laboratory Equipment	10.00%	-	-	-	-	3,061	3,061
30	345	Power Operated Equipment	5.00%	-	-	-	-	-	-
31	346	Communication Equipment	10.00%	-	-	-	3,733	321,890	297,253
32	347	Miscellaneous Equipment	10.00%	-	-	-	-	5,427	5,427
33	347.1	Miscellaneous Equipment - CNG Plant	3.33%	-	-	-	-	-	-
34	348	Other Tangible Plant	10.00%	-	-	-	-	-	-
34		Rounding		-	-		-	-	-
35									
36		TOTALS		97,618	-	-	493,811	48,820,506	25,148,825

Liberty Utilities (Rio Rico Water & Sewer) Corp. Water Division
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 3.14
Witness: Bourassa

Line No.	NARUC Acct No.	Description	Allowed Deprec. Rate	PTY Plant	PTY Retirements	PTY Depreciation (Calculated)	Plant Balance	Accum. Deprec.
1	301	Organization Cost	0.00%	-	-	-	5,785	-
2	302	Franchise Cost	0.00%	-	-	-	417	-
3	303	Land and Land Rights	0.00%	-			45,968	-
4	304	Structures & Improvements	3.33%	-	-	-	3,523,552	1,722,743
5	305	Collecting & Impounding Reservoirs	2.50%	-	-	-	-	-
6	306	Lake, River, Canal Intakes	2.50%	-	-	-	-	-
7	307	Wells & Springs	3.33%	150,000	-	2,498	701,086	418,744
8	308	Infiltration Galleries	6.67%	-	-	-	-	-
9	309	Raw Water Supply Mains	2.00%	-	-	-	494,515	104,115
10	310	Power Generation Equipment	5.00%	-	-	-	217,568	219,360
11	311	Pumping Equipment	12.50%	358,819	-	22,426	3,801,756	2,663,825
12	320	Water Treatment Equipment	3.33%	-	-	-	58,396	542
13	320.1	Water Treatment Plants	3.33%	58,230	-	970	440,707	320,538
14	320.2	Solution Chemical Feeders	20.00%	-	-	-	91,312	81,518
15	330	Distribution Reservoirs & Standpipes	2.22%	-	-	-	-	-
16	330.1	Storage Tanks	2.22%	-	-	-	690,752	344,823
17	330.2	Pressure Tanks	5.00%	-	-	-	80,657	51,443
18	331	Transmission & Distribution Mains	2.00%	404,301	-	4,043	25,436,499	14,784,592
19	333	Services	3.33%	1,219,666	-	20,307	10,222,175	1,374,270
20	334	Meters	8.33%	122,527	-	5,103	3,017,913	1,670,571
21	335	Hydrants	2.00%	28,440	-	284	722,395	324,781
22	336	Backflow Prevention Devices	6.67%	-	-	-	15,855	12,941
23	339	Other Plant & Misc Equipment	6.67%	-	-	-	191,880	132,974
24	340	Office Furniture & Equipment	6.67%	-	-	-	34,515	24,608
25	340.1	Computers & Software	20.00%	-	-	-	252,317	216,572
26	341	Transportation Equipment	20.00%	222,618	-	22,262	817,110	394,056
27	342	Stores Equipment	4.00%	-	-	-	-	-
28	343	Tools, Shop & Garage Equipment	5.00%	-	-	-	191,596	60,070
29	344	Laboratory Equipment	10.00%	-	-	-	3,061	3,061
30	345	Power Operated Equipment	5.00%	-	-	-	-	-
31	346	Communication Equipment	10.00%	-	-	-	321,890	297,253
32	347	Miscellaneous Equipment	10.00%	-	-	-	5,427	5,427
33	347.1	Miscellaneous Equipment - CNG Plant	3.33%	-	-	-	-	-
34	348	Other Tangible Plant	10.00%	-	-	-	-	-
34		Rounding						
35								
36		TOTALS		2,564,601	-	77,893	51,385,107	25,228,827

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2

Exhibit
Schedule B-2
Page 4
Witness: Bourassa

Accumulated Depreciation

Line No.	Acct. No.	Description	Per Books Accum. Depr.	Adjustments A Allocated Corporate Plant	B PTY Plant Depr.	C Adjustments to Reconcile A/D to Reconstruction	Adjusted Accum. Depr.
6	108	A/D Unclassified	$ 683,679			$ (683,679)	$ -
7	301	Organization Cost	-		-	-	
8	302	Franchise Cost	-		-	-	-
9	303	Land and Land Rights	-		-	-	-
10	304	Structures and Improvements	1,640,038		-	82,705	1,722,743
11	305	Collecting and Impounding Res.	-		-	-	-
12	306	Lake River and Other Intakes	-		-	-	-
13	307	Wells and Springs	396,572		2,498	19,674	418,744
14	308	Infiltration Galleries and Tunnels	-		-	-	-
15	309	Supply Mains	104,816		-	(701)	104,115
16	310	Power Generation Equipment	207,738		-	11,622	219,360
17	311	Electric Pumping Equipment	2,123,081		22,426	518,318	2,663,825
18	320	Water Treatment Equipment	-		-	542	542
19	320.1	Water Treatment Plant	317,354		970	2,215	320,538
20	320.2	Chemical Solution Feeders	75,875		-	5,643	81,518
21	330	Dist. Reservoirs & Standpipe	-		-	-	-
22	330.1	Storage tanks	387,723		-	(42,899)	344,823
23	330.2	Pressure Tanks	69,699		-	(18,256)	51,443
24	331	Trans. and Dist. Mains	14,767,070		4,043	13,480	14,784,592
25	333	Services	1,217,232		20,307	136,731	1,374,270
26	334	Meters	1,603,032		5,103	62,435	1,670,571
27	335	Hydrants	341,836		284	(17,339)	324,781
28	336	Backflow Prevention Devices	6,992		-	5,949	12,941
29	339	Other Plant and Misc. Equip.	141,953		-	(8,979)	132,974
30	340	Office Furniture and Fixtures	17,807		-	6,801	24,608
31	340.1	Computers and Software	132,136		-	84,436	216,572
32	341	Transportation Equipment	182,922		22,262	188,872	394,056
33	342	Stores Equipment	-		-	-	-
34	343	Tools and Work Equipment	57,208		-	2,862	60,070
35	344	Laboratory Equipment	3,061		-	-	3,061
36	345	Power Operated Equipment	-		-	-	-
37	346	Communications Equipment	357,850		-	(60,597)	297,253
38	347	Miscellaneous Equipment	(5,232)		-	10,660	5,427
39	348	Other Tangible Plant	-		-	-	-
40			$ 24,830,439	$ -	$ 77,893	$ 320,495	$ 25,228,827
42	903	Land and Land Rights		$ -	$ -		$ -
43	904	Structures and Improvments		19,028	-		19,028
44	940	Office Furniture and Fixtures		5,130	-		5,130
45	940.1	Computers and Software		8,535	7,199		15,734
46	940.2	Customer First		19,356	-		19,356
47	955	Power Generation		21	-		21
48	995	Power Operated Equipment		3,416	-		3,416
49							-
50		TOTALS	$ 24,830,439	$ 55,486	$ 85,092	$ 320,495	$ 25,291,512
52	Accumulated Depreciation per Books						$ 24,830,439
54	Increase (decrease) in Accumulated Depreciation						$ 461,073
56	Adjustment to Accumulated Depreciation						$ 461,073

58 SUPPORTING SCHEDULES
59 B-2, pages 4.1 to 4.3

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2 - A

Exhibit
Schedule B-2
Page 4.1
Witness: Bourassa

Line No.						
1	Corporate Plant A/D					
2			[1]	[2]	[3]	[4] = [1]x[2]x[3]
3				Liberty		Allocated
4	Acct.		Original	Utilities		Original
5	No.	Description	Cost	Factor	Factor	Cost A/D
6	903	Land and Land Rights	$ -	6.6567%	7.6833%	$ -
7	904	Structures and Improvements	769,338	6.6567%	7.6833%	3,935
8						
9						
10						
11						
12	LU Sub-Corp. Plant (8020) A/D					
13						
14	903	Land and Land Rights	$ -	51.39%	7.6833%	$ -
15	904	Structures and Improvements	382,268	51.39%	7.6833%	15,093
16	940	Office Furniture and Equipment	129,934	51.39%	7.6833%	5,130
17	940.1	Computers and Software	111,091	100.00%	7.6833%	8,535
18	940.2	Customer First	251,922	100.00%	7.6833%	19,356
19	955	Power Generation	523	51.39%	7.6833%	21
20	995	Power Operated Equipment	86,505	51.39%	7.6833%	3,416
21						
22						
23	TOTALS					
24	903	Land and Land Rights	$ -			$ -
25	904	Structures and Improvements	1,151,606			19,028
26	940	Office Furniture and Equipment	129,934			5,130
27	940.1	Computers and Software	111,091			8,535
28	940.2	Customer First	251,922			19,356
29	955	Power Generation	523			21
30	995	Power Operated Equipment	86,505			3,416
31		Total	$ 1,731,582			$ 55,486
32						
33						
34						
35						
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40						
41						
42						
43						
44	SUPPORTING SCHEDULE				RECAP SCHEDULES:	
45	Work papers				B-2, page 4	
46						

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2 - B

Exhibit
Schedule B-2
Page 4.2
Witness: Bourassa

Line No.

1 Remove A/D related to Affiliate Profit

Acct. No.	Description	Depr Rate	PTY Plant	Depreciation
301	Organization Cost	0.00%	-	$ -
302	Franchise Cost	0.00%	-	-
303	Land and Land Rights	0.00%	-	-
304	Structures and Improvements	3.33%	-	-
305	Collecting and Impounding Res.	2.50%	-	-
306	Lake River and Other Intakes	2.50%	-	-
307	Wells and Springs	3.33%	150,000	2,498
308	Infiltration Galleries and Tunnels	6.67%	-	-
309	Supply Mains	2.00%	-	-
310	Power Generation Equipment	5.00%	-	-
311	Electric Pumping Equipment	12.50%	358,819	22,426
320	Water Treatment Equipment	3.33%	-	-
320.1	Water Treatment Plant	3.33%	58,230	970
320.2	Chemical Solution Feeders	20.00%	-	-
330	Dist. Reservoirs & Standpipe	2.22%	-	-
330.1	Storage tanks	2.22%	-	-
330.2	Pressure Tanks	5.00%	-	-
331	Trans. and Dist. Mains	2.00%	404,301	4,043
333	Services	3.33%	1,219,666	20,307
334	Meters	8.33%	122,527	5,103
335	Hydrants	2.00%	28,440	284
336	Backflow Prevention Devices	6.67%	-	-
339	Other Plant and Misc. Equip.	6.67%	-	-
340	Office Furniture and Fixtures	6.67%	-	-
340.1	Computers and Software	20.00%	-	-
341	Transportation Equipment	20.00%	222,618	22,262
342	Stores Equipment	4.00%	-	-
343	Tools and Work Equipment	5.00%	-	-
344	Laboratory Equipment	10.00%	-	-
345	Power Operated Equipment	5.00%	-	-
346	Communications Equipment	10.00%	-	-
347	Miscellaneous Equipment	10.00%	-	-
348	Other Tangible Plant	10.00%	-	-
	Subtotal		$ 2,564,601	$ 77,893
903	Land and Land Rights	0.00%	$ -	$ -
904	Structures and Improvments	2.56%	-	-
940	Office Furniture and Fixtures	6.67%	-	-
940.1	Computers and Software	20.00%	71,989	7,199
940.2	Customer First	5.00%	-	-
955	Power Generation	5.00%	-	-
995	Power Operated Equipment	5.00%	-	-
	Subtotal		$ 71,989	$ 7,199
	Total		$ 2,636,590	$ 85,092

SUPPORTING SCHEDULE
Work papers

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2 - C

Exhibit
Schedule B-2
Page 4.3
Witness: Bourassa

Line No.

1 Reconciliation of A/D to A/D Reconstruction

Acct. No.	Description	Orginal Cost	B-2 Adjustments	Adjusted Orginal Cost	Plant Per Reconstruction	Difference
108	A/D Unclassified	683,679	-	683,679	-	(683,679)
301	Organization Cost	-	-		-	
302	Franchise Cost	-	-	-	-	-
303	Land and Land Rights	-	-	-	-	-
304	Structures and Improvements	1,640,038	-	1,640,038	1,722,743	82,705
305	Collecting and Impounding Res.	-	-	-	-	-
306	Lake River and Other Intakes	-	-	-	-	-
307	Wells and Springs	396,572	2,498	399,070	418,744	19,674
308	Infiltration Galleries and Tunnels	-	-	-	-	-
309	Supply Mains	104,816	-	104,816	104,115	(701)
310	Power Generation Equipment	207,738	-	207,738	219,360	11,622
311	Electric Pumping Equipment	2,123,081	22,426	2,145,507	2,663,825	518,318
320	Water Treatment Equipment	-	-	-	542	542
320.1	Water Treatment Plant	317,354	970	318,323	320,538	2,215
320.2	Chemical Solution Feeders	75,875	-	75,875	81,518	5,643
330	Dist. Reservoirs & Standpipe	-	-	-	-	-
330.1	Storage tanks	387,723	-	387,723	344,823	(42,899)
330.2	Pressure Tanks	69,699	-	69,699	51,443	(18,256)
331	Trans. and Dist. Mains	14,767,070	4,043	14,771,113	14,784,592	13,480
333	Services	1,217,232	20,307	1,237,539	1,374,270	136,731
334	Meters	1,603,032	5,103	1,608,136	1,670,571	62,435
335	Hydrants	341,836	284	342,120	324,781	(17,339)
336	Backflow Prevention Devices	6,992	-	6,992	12,941	5,949
339	Other Plant and Misc. Equip.	141,953	-	141,953	132,974	(8,979)
340	Office Furniture and Fixtures	17,807	-	17,807	24,608	6,801
340.1	Computers and Software	132,136	-	132,136	216,572	84,436
341	Transportation Equipment	182,922	22,262	205,183	394,056	188,872
342	Stores Equipment	-	-	-	-	-
343	Tools and Work Equipment	57,208	-	57,208	60,070	2,862
344	Laboratory Equipment	3,061	-	3,061	3,061	-
345	Power Operated Equipment	-	-	-	-	-
346	Communications Equipment	357,850	-	357,850	297,253	(60,597)
347	Miscellaneous Equipment	(5,232)	-	(5,232)	5,427	10,660
348	Other Tangible Plant	-	-	-	-	-
					-	-
	TOTALS	$ 24,830,439	$ 77,893	$ 24,908,332	$ 25,228,827	$ 320,495

SUPPORTING SCHEDULE
B-2, pages 4.1
B-2, pages 3.4 through 3.14

RECAP SCHEDULES:
B-2, page 4

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Adjustment 3

Exhibit
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	Computed balance at End of Test Year	$ 21,058,353	$ 15,685,259
6			
7	Book balance at End of Test Year	$ 21,058,353	$ 15,731,126
8			
9	Increase (decrease)	$ -	$ (45,867)
10			
11			
12	Adjustment to CIAC/AA CIAC	$ -	$ 45,867
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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Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Contributions-in-aid of Construction and Amortization
Adjustment 4

Exhibit
Schedule B-2
Page 5.1
Witness: Bourassa

Line No.		Decision Balance 12/31/2014	2015 Additions	2015 Balance 12/31/2010	2016 Additions	2016 Balance 12/31/2011	2017 Additions	2017 Balance 12/31/2012
1								
2								
3								
4								
5	CIAC	$ 20,261,911	$ 1,609	$ 20,263,520	$ 4,823	$ 20,268,343	$ 941	$ 20,269,284
6								
7	Details:							
8	Additions BV		1,609		4,823		941	
9	NS & SS Additional CIAC post RC							
10								
11								
12								
13	Total		$ 1,609	$ -	$ 4,823		$ 941	
14								
15								
16	Amortization Decision	10,380,413						
17	Amortization Rate			3.33%		2.94%		2.97%
18	Amortization			$ 675,586		$ 595,450		$ 601,477
19	Accumulated Amortization			11,055,998		11,651,449		12,252,925
20								
21	Net CIAC	$ 9,881,498	$ 1,609	$ 9,207,522	$ 4,823	$ 8,616,895	$ 941	$ 8,016,359
22								

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Contributions-in-aid of Construction and Amortization
Adjustment 4

Exhibit
Schedule B-2
Page 5.2
Witness: Bourassa

Line No.		Decision Balance 12/31/2014	2018 Additions	2018 Balance 4/30/2023	2019 Additions	2019 Balance 12/31/2019	2020 Additions	2020 Balance 12/31/2020
1								
2								
3								
4								
5	CIAC	$ 20,261,911	$ -	$ 20,269,284	$ 406,931	$ 20,676,215	$ -	$ 20,676,215
6								
7	Details:							
8	Additions BV				406,931			
9	NS & SS Additional CIAC post RC							
10								
11								
12								
13	Total		$ -		$ 406,931		$ -	
14								
15								
16	Amortization Decision	10,380,413						
17	Amortization Rate			2.96%		3.03%		3.08%
18	Amortization			$ 599,643		$ 625,768		$ 636,936
19	Accumulated Amortization			12,852,568		13,478,335		14,115,272
20								
21	Net CIAC	$ 9,881,498	$ -	$ 7,416,717	$ 406,931	$ 7,197,880	$ -	$ 6,560,943
22								

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Contributions-in-aid of Construction and Amortization
Adjustment 4

Exhibit
Schedule B-2
Page 5.3
Witness: Bourassa

Line No.		Decision Balance 12/31/2014	2021 Additions	2021 Balance 12/31/2021	2022 Additions	2022 Balance 12/31/2022	2023 Additions	2023 Balance 4/30/2023
1								
2								
3								
4								
5	CIAC	$ 20,261,911	$ 382,138	$ 21,058,353	$ -	$ 21,058,353	$ -	$ 21,058,353
6								
7	Details:							
8	Additions BV		382,138					
9	NS & SS Additional CIAC post RC							
10								
11								
12								
13	Total		$ 382,138		$ -		$ -	
14								
15								
16	Amortization Decision	10,380,413						
17	Amortization Rate			3.19%		3.18%		1.09%
18	Amortization			$ 671,879		$ 668,975		$ 229,134
19	Accumulated Amortization			14,787,150		15,456,125		15,685,259
20								
21	Net CIAC	$ 9,881,498	$ 382,138	$ 6,271,203	$ -	$ 5,602,228	$ -	$ 5,373,094
22								

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Adjustment 4
Advances-in-Aid of Construction (AIAC)

Exhibit
Schedule B-2
Page 6
Witness: Bourassa

Line No.			
1			
2			
3			
4	Computed balance at End of Test Year	$	905,838
5			
6	Book balance at End of Test Year	$	905,838
7			
8	Increase (decrease)	$	0
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19	SUPPORTING SCHEDULES	RECAP SCHEDULES:	
20	E-1	B-2, page 2	
21	B-2, page 6.1		
22			
23			
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34			
35			

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Advances-in-Aid of Construction (AIAC)

Exhibit
Schedule B-2
Page 6.1
Witness: Bourassa

Line No.		Decision (1)	2015		2016		2017	
1		Balance		Balance		Balance		Balance
2		12/31/2014	Activity	12/31/2015	Activity	12/31/2016	Activity	12/31/2017
3								
4								
5	AIAC	$ 976,558	$ -	$ 799,385	$ -	$ 796,644	$ -	$ 1,012,042
6								
7	Details							
8	Additions						218,960	
9	Refunds		(3,642)		(2,741)		(3,562)	
10	AIAC to CIAC							
11	AIAC in Progress		(173,531)					
12								
13								
14	Total AIAC	$ 976,558	$ (177,173)	$ 799,385	$ (2,741)	$ 796,644	$ 215,398	$ 1,012,042
15								
16								
17								
18								
19								
20								
21								
22								
23								

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Wa
Test Year Ended April 30, 2023
Advances-in-Aid of Construction (AIAC)

Exhibit
Schedule B-2
Page 6.2
Witness: Bourassa

Line No.		2018		2019		2020	
1			Balance		Balance		Balance
2		Activity	12/31/2018	Activity	12/31/2019	Activity	12/31/2020
3							
4							
5	AIAC	$ -	$ 1,404,610	$ -	$ 1,146,500	$ -	$ 1,289,034
6							
7	Details						
8	Additions	396,191		149,523		143,305	
9	Refunds	(3,622)		(703)		(771)	
10	AIAC to CIAC			(406,931)			
11	AIAC in Progress						
12							
13							
14	Total AIAC	$ 392,569	$ 1,404,610	$ (258,110)	$ 1,146,500	$ 142,533	$ 1,289,034
15							
16							
17							
18							
19							
20							
21							
22							
23							

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Wa
Test Year Ended April 30, 2023
Advances-in-Aid of Construction (AIAC)

Exhibit
Schedule B-2
Page 6.3
Witness: Bourassa

Line No.		2021		2022		2023	
1			Balance		Balance		Balance
2		Activity	12/31/2021	Activity	12/31/2022	Additions	4/30/2023
3							
4							
5	AIAC	$ -	$ 906,353	$ -	$ 905,838	$ -	$ 905,838
6							
7	Details						
8	Additions						
9	Refunds	(543)		(515)			
10	AIAC to CIAC	(382,138)					
11	AIAC in Progress						
12							
13							
14	Total AIAC	$ (382,681)	$ 906,353	$ (515)	$ 905,838	$ -	$ 905,838
15							
16							
17							
18							
19							
20							
21							
22							
23							

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Adjustment 5

Exhibit
Schedule B-2
Page 7.0
Witness: Bourassa

Deferred Income Tax as of April 30, 2023

Line No.			Water & Sewer Adjusted Book Value	Water & Sewer Tax Value	Probability of Realization of Future Tax Benefit	Deductible TD (Taxable TD) Expected to be Realized	Effective Tax Rate	Future Tax Asset Current	Future Tax Asset Non Current	Future Tax Liability Current	Future Tax Liability Non Current
6		Plant-in-Service	$ 71,640,342 [1]								
7		Accum. Deprec.	(34,909,935) [1]								
8		CIAC	(6,007,181) [3]								
9	Fed.	Fixed Assets	$ 30,723,226	$ 16,634,081 [2]	100.0%	$ (14,089,146)	19.97%		-		(2,813,743)
11	State	Fixed Assets	$ 30,723,226	$ 19,029,980 [2]	100.0%	$ (11,693,247)	4.900%		-		(572,969)
13	Fed &State	AIAC		659,491 [4]	100.0%	$ 659,491 [4]	24.87%		$ 164,022		
15								$ -	$ 164,022	$ -	$ (3,386,712)

Net Asset (Liability)	$ (3,222,690)
Allocation Factor - Water-Division (based on rate base before ADIT)	0.6648
Net Asset (Liability) Water Division	$ (2,142,388)
Allocated Corporate ADIT[5]	$ (158,865)
Total Asset (Liability) Water Division	$ (2,301,253)
DIT Asset (Liability) per Books	$ (4,500,495)
Adjustment to DIT	$ (2,199,242)

Footnotes - See page 7.1

RECAP SCHEDULES:
B-2, page 2

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Adjustment 5

Exhibit
Schedule B-2
Page 7.1
Witness: Bourassa

Line No.

1 **[1] Per adjusted book balances, land not included, corporate plant not included**

	Water	Sewer	Water and Sewer
2 PIS per Schedule B-2, page 2	$ 51,385,107	$ 20,366,615	$ 71,751,722
3 Land and Land Rights	(45,968)	(7,545)	(53,513)
4 Organizational and Franchise	(6,202)	(6,202)	(12,404)
5 Historical AFUDC Equity	(20,267)	(25,196)	(45,463)
6 Total	$ 51,312,670	$ 20,327,672	$ 71,640,342
7			
8 A/D per Scehdule B-2, page 2	$ (25,291,512)	$ (9,618,423)	$ (34,909,935)

	FEDERAL			STATE		
15 **2 Computation of Net Tax Value April 30, 2023**						
17 Tax Basis						
18 Adjusted Cost at December 31, 2022 per federal and state tax depr. report	$ 27,635,158			$ 32,920,321		
19 Reconciling Items not on tax report:						
20 Land on Tax and not on included in adjusted plant balance						
21 Plant adds from 1/1/2023 to 4/30/2023	1,858,810			1,858,810		
22 PTY Plant	3,524,934			3,524,934		
23 Acct 105/106 - 2022 Plant not Included on Tax as of 2022	4,202,940			4,202,940		
24						
25						
26						
27 Net Unadjusted Cost tax Basis at April 30, 2023			$ 37,221,843			$ 42,507,006
28						
29 Reductions						
30 Adjusted A/D at December 31, 2022 per federal and state tax depr. report	$ (20,214,192)			$ (23,038,084)		
31 Depreciation from1/1/2023 to 4/30/2023 on 2022 and prior plant	(236,277)			(301,649)		
32 Depreciation from1/1/2023 to 4/30/2023 on 2023 plant	(44,986)			(44,986)		
33 PTY Plant Depreciation	(92,307)			(92,307)		
34 A/D for 2022 Plant not recorded for Tax (106 Acct)				-		
35						
36						
37			(20,587,762)			(23,477,026)
38 Net Reductions through April 20, 2023			$ 16,634,081			$ 19,029,980
39 Net tax value of plant-in-service at April 30, 2023						
40						

41 **[3] CIAC (including impact of change to probability of realization)**			
42 Gross CIAC per adjusted book balances (Water and Sewer)		$ 21,058,353	
43 CIAC reductions/addtions			
44 A.A per adjusted book balances (Water and Sewer)	$ (15,685,259)		
45	-		
46		(15,685,259)	
47 Net CIAC before unrealized AIAC			$ 5,373,094
48			
49 Unrealized AIAC Component			
50 AIAC per adjusted book balances (Water and Sewer)		$ 905,838	
51 Adjusted Net AIAC (see footnote 5 below)		70.0%	
52 Unrealized AIAC Component % (1-Realized AIAC Component)			$ 634,086
53			$ 6,007,181
54 Total realizable CIAC			
55			
56 **[4] AIAC (including impact of change in probability of realization)**			
57 AIAC per adjusted book balances (Water and Sewer)			$ 905,838
58 Less: Unrealized AIAC (from Note 3, above)			$ (634,086)
59			
60 Subtotal			$ 271,751
61 Meter and Service Line Installation Charges per adjusted book balances (Water and Sewer)			387,740
62 Total realizable AIAC			$ 659,491
63			
64 **[5] See work papers**			
65			

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Adjustment 6
Excess Accumulated Deferred Income Tax EADIT

Exhibit
Schedule B-2
Page 8
Witness: Bourassa

Line No.				
1				
2				
3				
4	Accumulated Deferred Income Tax Under Prior Tax Rates - Asset (Liability)			$ (1,954,383)
5				
6	Accumulated Deferred Income Tax Under New Tax Rates - Asset (Liability)			$ (1,259,422)
7				
8	Excess Accumulated Deferred Income Tax EADIT			$ (694,962)
9				
10	TY EADIT Balance			$ -
11				
12	Adjustment to EADIT Asset (Liability)			$ (694,962)
13				
14		Rate	Years	
15	EADIT Amortization	4.98%	5.333	$ 184,570
16				
17	Net Adjustment to EADIT Asset (Liability)			$ (510,391)
18				
19				
20	Adjustment to EADIT on Schedule B-2, page 2			$ 510,391
21				
22				
23				
24				
25	SUPPORTING SCHEDULES			RECAP SCHEDULES:
26	E-1			B-2, page 2
27	Work Papers			
28				
29				
30				

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

Exhibit
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)
	OPERATING EXPENSES						
	Salaries and Wages	$ -	61.47	-	61.47	0.16840196	$ -
	Purchased Water	8,124	61.47	55.20	6.27	0.01716908	139
	Purchased Power	423,912	61.47	13.26	48.21	0.13207319	55,987
	Chemicals	28,082	61.47	(1.23)	62.70	0.17177182	4,824
	Fuel for Power Production	-	61.47	-	61.47	0.16840196	-
	Materials and Supplies	14,351	61.47	20.87	40.60	0.11122388	1,596
	Contractual Services - Engineering	417	61.47	35.02	26.45	0.07245675	30
	Contractual Services - Accounting	33,867	61.47	35.02	26.45	0.07245675	2,454
	Contractual Services - Legal	14	61.47	35.00	26.47	0.07251155	1
	Contractual Services - Management	956,176	61.47	35.00	26.47	0.07251155	69,334
	Contractual Services - Testing	36,843	61.47	36.01	25.46	0.06974442	2,570
	Contractual Services - Other	707,980	61.47	35.08	26.39	0.07229237	51,182
	Rental of Building/Real Property	11,504	61.47	35.00	26.47	0.07251155	834
	Rental of Equipment	4,454	61.47	27.32	34.15	0.09355264	417
	Transportation	62,899	61.47	63.38	(1.91)	(0.00524188)	(330)
	Insurance - Vehicle	-	61.47	(182.50)	243.97	0.66840196	-
	Insurance - General Liability	61,312	61.47	(182.50)	243.97	0.66840196	40,981
	Advertising Expense	6,117	61.47	27.64	33.83	0.09267593	567
	Water Conservation Expemse	59,250	61.47	2.15	59.32	0.16251155	9,629
	Miscellaneous	78,562	61.47	34.62	26.85	0.07355264	5,778
	Customer Deposit Interest	14,728	61.47	184.36	(122.89)	(0.33669393)	(4,959)
	TAXES						
	General Taxes-Property[1]	217,356	61.47	213.79	(152.32)	(0.41732864)	$ (90,709)
	General Taxes-Other	-	61.47	-	61.47	0.16840196	-
	Income Tax[1]	372,476	61.47	37.00	24.47	0.06703209	24,968
	OTHER						
	TOTAL	$ 3,098,424		WORKING CASH REQUIREMENT			$ 175,294

[1]At proposed rates.

SUPPORTING SCHEDULES
Work papers

RECAP SCHEDULES:
B-2, page 2

WATER SCHEDULE C

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Income Statement

Exhibit
Schedule C-1
Page 1
Witness: Bourassa

Line No.		Test Year Book Results	Adjustment	Test Year Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase
1	**Revenues**					
2	Metered Water Revenues	$ 3,882,816	$ 213,130	$ 4,095,946	$ 1,705,763	$ 5,801,709
3	Other Water Revenues	93,091	-	93,091		93,091
4	**Total Operating Revenues**	$ 3,975,907	$ 213,130	$ 4,189,038	$ 1,705,763	$ 5,894,800
5	**Operating Expenses**					
6	Salaries and Wages	$ -	$ -	$ -	$ -	$ -
7	Purchased Water	8,124	-	8,124	-	8,124
8	Purchased Power	417,489	6,423	423,912	-	423,912
9	Chemicals	27,755	326	28,082	-	28,082
10	Fuel for Power Production	-	-	-	-	-
11	Materials and Supplies	28,178	(13,826)	14,351	-	14,351
12	Contractual Services - Engineering	417	-	417	-	417
13	Contractual Services - Accounting	33,867	-	33,867	-	33,867
14	Contractual Services - Legal	80,831	(80,816)	14	-	14
15	Contractual Services - Management	786,544	169,632	956,176	-	956,176
16	Contractual Services - Testing	36,843	-	36,843	-	36,843
17	Contractual Services - Other	753,107	(45,127)	707,980	-	707,980
18	Rental of Building/Real Property	11,504	-	11,504	-	11,504
19	Rental of Equipment	14,848	(10,393)	4,454	-	4,454
20	Transportation	62,899	-	62,899	-	62,899
21	Insurance - Vehicle	-	-	-	-	-
22	Insurance - General Liability	61,312	-	61,312	-	61,312
23	Advertising Expense	6,117	-	6,117	-	6,117
24	Reg. Commission Exp. - Rate Case	6,991	(6,991)	-	-	-
25	Reg. Commission Exp. - Other	-	-	-	-	-
26	Water Conservation Expemse	35,962	23,288	59,250	-	59,250
27	Bad Debt Expense	21,022	13,087	34,109	13,889	47,998
28	Miscellaneous	97,808	(19,247)	78,562	-	78,562
29	Depreciation & Amortization	1,163,750	(118,230)	1,045,521	-	1,045,521
30	Taxes Other Than Income	-	-	-	-	-
31	Property Taxes	211,374	(21,203)	190,171	27,185	217,356
32	Income Tax	326,488	(368,038)	(41,549)	414,025	372,476
33	Customer Deposit Interest	14,728	-	14,728	-	14,728
34	**Total Operating Expenses**	$ 4,207,959	$ (471,116)	$ 3,736,843	$ 455,099	$ 4,191,942
35	**Operating Income**	$ (232,052)	$ 684,247	$ 452,195	$ 1,250,664	$ 1,702,858
36	**Other Income (Expense)**					
37	Interest and Dividend Income	-	-	-		-
38	AFUDC Income	89	-	89		89
39	Miscellaneous Non-Utility Expenses	(35,360)	-	(35,360)		(35,360)
40	Interest Expense	-	(577,705)	(577,705)		(577,705)
41						
42	**Total Other Income (Expense)**	$ (35,271)	$ (577,705)	$ (612,976)	$ -	$ (612,976)
43	**Net Profit (Loss)**	$ (267,323)	$ 106,542	$ (160,781)	$ 1,250,664	$ 1,089,883
44						
45	SUPPORTING SCHEDULES:				RECAP SCHEDULES:	
46	C-1, page 2				A-1	
47	E-2					
48						

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
dba Liberty Utilities
Test Year Ended April 30, 2023
Income Statement

Exhibit
Schedule C-1
Page 2.1
Witness: Bourassa

Line No.		LABEL>>>>> Test Year Book Results	1 Depreciation	2 Property Taxes	3 Rate Case Expense	4 Revenue Annualization	5 Tax Reform Credit	6 Revenue Accrual Correction	7 Bad Debt Expense	8 Customer First Operating Expense	9 Cyber Security Operating Expense
1	**Revenues**										
2	Metered Water Revenues	$ 3,882,816				$ 46,028	$ 210,102	$ (43,000)			
3	Other Water Revenues	93,091									
4	**Total Operating Revenues**	$ 3,975,907	$ -	$ -	$ -	$ 46,028	$ 210,102	$ (43,000)	$ -		$ -
5	**Operating Expenses**										
6	Salaries and Wages	$ -									
7	Purchased Water	8,124									
8	Purchased Power	417,489				8,000					
9	Chemicals	27,755				326					
10	Fuel for Power Production	-									
11	Materials and Supplies	28,178									
12	Contractual Services - Engineering	417									
13	Contractual Services - Accounting	33,867									
14	Contractual Services - Legal	80,831									
15	Contractual Services - Management	786,544								89,256	26,897
16	Contractual Services - Testing	36,843									
17	Contractual Services - Other	753,107									
18	Rental of Building/Real Property	11,504									
19	Rental of Equipment	14,848									
20	Transportation	62,899									
21	Insurance - Vehicle	-									
22	Insurance - General Liability	61,312									
23	Regulatory Commission Expense	6,117									
24	Reg. Commission Exp. - Rate Case	6,991			(6,991)						
25	Reg. Commission Exp. - Other	-									
26	Water Conservation Expense	35,962									
27	Bad Debt Expense	21,022							13,087		
28	Miscellaneous	97,808				734					
29	Depreciation & Amortization	1,163,750	(118,230)								
30	Taxes Other Than Income	-									
31	Property Taxes	211,374		(21,203)							
32	Income Tax	326,488									
33	Customer Deposit Interest	14,728									
34	**Total Operating Expenses**	$ 4,207,959	$ (118,230)	$ (21,203)	$ (6,991)	$ 9,061	$ -	$ -	$ 13,087	$ 89,256	$ 26,897
35	**Operating Income**	$ (232,052)	$ 118,230	$ 21,203	$ 6,991	$ 36,968	$ 210,102	$ (43,000)	$ (13,087)	$ (89,256)	$ (26,897)
36	**Other Income (Expense)**										
37	Interest and Dividend Income	-									
38	AFUDC Income	89									
39	Miscellaneous Non-Utility Expenses	(35,360)									
40	Interest Expense	-									
41		-									
42	**Total Other Income (Expense)**	$ (35,271)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
43	**Net Profit (Loss)**	$ (267,323)	$ 118,230	$ 21,203	$ 6,991	$ 36,968	$ 210,102	$ (43,000)	$ (13,087)	$ (89,256)	$ (26,897)
44											
45	SUPPORTING SCHEDULES:										
46	C-2										
47	E-2										

Liberty Utilities (Rio Rico Water & Sewer) Corp. -
dba Liberty Utilities
Test Year Ended April 30, 2023
Income Statement

Exhibit
Schedule C-1
Page 2.2
Witness: Bourassa

Line No.		10 Conservation Programs	11 Other Expense	12 Labor Adjustment	13 Interest Synch.	14 Income Taxes	Test Year Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase
1	**Revenues**								
2	Metered Water Revenues						$ 4,095,946	$ 1,705,763	$ 5,801,709
3	Other Water Revenues						93,091		93,091
4	**Total Operating Revenues**	$ -	$ -	$ -	$ -	$ -	$ 4,189,038	$ 1,705,763	$ 5,894,800
5	**Operating Expenses**								
6	Salaries and Wages						$ -		$ -
7	Purchased Water						8,124		8,124
8	Purchased Power		(1,577)				423,912		423,912
9	Chemicals						28,082		28,082
10	Fuel for Power Production						-		-
11	Materials and Supplies		(13,826)				14,351		14,351
12	Contractual Services - Engineering						417		417
13	Contractual Services - Accounting						33,867		33,867
14	Contractual Services - Legal		(80,816)				14		14
15	Contractual Services - Management			53,479			956,176		956,176
16	Contractual Services - Testing						36,843		36,843
17	Contractual Services - Other		(45,127)				707,980		707,980
18	Rental of Building/Real Property						11,504		11,504
19	Rental of Equipment		(10,393)				4,454		4,454
20	Transportation						62,899		62,899
21	Insurance - Vehicle						-		-
22	Insurance - General Liability						61,312		61,312
23	Regulatory Commission Expense						6,117		6,117
24	Reg. Commission Exp. - Rate Case						-		-
25	Reg. Commission Exp. - Other						-		-
26	Water Conservation Expense	23,288					59,250		59,250
27	Bad Debt Expense						34,109	13,889	47,998
28	Miscellaneous		(19,981)				78,562		78,562
29	Depreciation & Amortization						1,045,521		1,045,521
30	Taxes Other Than Income						-		-
31	Property Taxes						190,171	27,185	217,356
32	Income Tax					(368,038)	(41,549)	414,025	372,476
33	Customer Deposit Interest						14,728		14,728
34	**Total Operating Expenses**	$ 23,288	$ (171,722)	$ 53,479	$ -	$ (368,038)	$ 3,736,843	$ 455,099	$ 4,191,942
35	**Operating Income**	$ (23,288)	$ 171,722	$ (53,479)	$ -	$ 368,038	$ 452,195	$ 1,250,664	$ 1,702,858
36	**Other Income (Expense)**								
37	Interest and Dividend Income				-		-		-
38	AFUDC Income						89		89
39	Miscellaneous Non-Utility Expenses						(35,360)		(35,360)
40	Interest Expense				(577,705)		(577,705)		(577,705)
41							-		-
42	**Total Other Income (Expense)**	$ -	$ -	$ -	$ (577,705)	$ -	$ (612,976)	$ -	$ (612,976)
43	**Net Profit (Loss)**	$ (23,288)	$ 171,722	$ (53,479)	$ (577,705)	$ 368,038	$ (160,781)	$ 1,250,664	$ 1,089,883
44									
45	SUPPORTING SCHEDULES:								
46	C-2								
47	E-2								

RECAP SCHEDULES:
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Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Adjustments to Revenues and Expenses

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Line No.		Adjustments to Revenues and Expenses 1 Depreciation Expense	2 Property Taxes	3 Rate Case Expense	4 Revenue Annualization	5 Tax Reform Credit	6 Revenue Accrual Correction	Subtotal
4	Revenues	-	-	-	46,028	210,102	(43,000)	213,130
6	Expenses	(118,230)	(21,203)	-	9,061	-	-	(130,372)
9	Operating Income	118,230	21,203	-	36,968	210,102	(43,000)	343,502
12	Interest Expense							-
15	Other Income / Expense							-
17	Net Income	118,230	21,203	-	36,968	210,102	(43,000)	343,502

Line No.		Adjustments to Revenues and Expenses 7 Bad Debt Expense	8 Customer First Operating Expense	9 Cyber Security Operating Expense	10 Conservation Programs	11 Other Expense	12 Labor Adjustment	Subtotal
25	Revenues	-	-	-	-	-	-	213,130
27	Expenses	13,087	89,256	26,897	23,288	(171,722)	53,479	(96,087)
30	Operating Income	(13,087)	(89,256)	(26,897)	(23,288)	171,722	(53,479)	309,217
33	Interest Expense	-						-
36	Other Income / Expense							-
38	Net Income	(13,087)	(89,256)	(26,897)	(23,288)	171,722	(53,479)	309,217

Line No.		Adjustments to Revenues and Expenses 13 Interest Synchronization	14 Income Taxes	15	16			Total
46	Revenues	-	-					213,130
48	Expenses	-	(368,038)			-		(464,125)
51	Operating Income	-	368,038	-	-	-	-	677,255
54	Interest Expense	(577,705)						(577,705)
57	Other Income / Expense							-
59	Net Income	(577,705)	368,038	-	-	-	-	99,551

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Adjustments to Revenues and Expenses
Adjustment Number 1

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Depreciation Expense

Line No.	Acct. No.	Description	Adjusted Original Cost	Non-Depr. and Fully Depr. Plant	Depreciable Original Cost	Proposed Rates	Depreciation Expense
1	101	Plant-in-Service	-	-	-	0.00%	-
2	301	Organization Cost	5,785	(5,785)	-	0.00%	-
2	302	Franchise Cost	417	(417)	-	0.00%	-
3	303	Land and Land Rights	45,968	(45,968)	-	0.00%	-
4	304	Structures and Improvements	3,523,552		3,523,552	3.33%	117,334
5	305	Collecting and Impounding Res.	-		-	2.50%	-
6	306	Lake River and Other Intakes	-		-	2.50%	-
7	307	Wells and Springs	701,086		701,086	3.33%	23,346
8	308	Infiltration Galleries and Tunnels	-		-	6.67%	-
9	309	Supply Mains	494,515		494,515	2.00%	9,890
10	310	Power Generation Equipment	217,568	(219,360)	(1,793)	5.00%	(90)
11	311	Electric Pumping Equipment	3,801,756	(1,774,186)	2,027,570	12.50%	253,446
12	320	Water Treatment Equipment	58,396		58,396	3.33%	1,945
13	320.1	Water Treatment Plant	440,707		440,707	3.33%	14,676
14	320.2	Chemical Solution Feeders	91,312	(55,702)	35,610	20.00%	7,122
15	330	Dist. Reservoirs & Standpipe	-		-	2.22%	-
16	330.1	Storage tanks	690,752		690,752	2.22%	15,335
17	330.2	Pressure Tanks	80,657		80,657	5.00%	4,033
18	331	Trans. and Dist. Mains	25,436,499		25,436,499	2.00%	508,730
19	333	Services	10,222,175		10,222,175	3.33%	340,398
20	334	Meters	3,017,913	(788,161)	2,229,752	8.33%	185,738
21	335	Hydrants	722,395		722,395	2.00%	14,448
22	336	Backflow Prevention Devices	15,855		15,855	6.67%	1,058
23	339	Other Plant and Misc. Equip.	191,880		191,880	6.67%	12,798
24	340	Office Furniture and Fixtures	34,515	(23,304)	11,212	6.67%	748
25	340.1	Computers and Software	252,317	(164,073)	88,243	20.00%	17,649
26	341	Transportation Equipment	817,110	(141,853)	675,258	20.00%	135,052
27	342	Stores Equipment	-		-	4.00%	-
28	343	Tools and Work Equipment	191,596		191,596	5.00%	9,580
29	344	Laboratory Equipment	3,061	(3,061)	-	10.00%	-
30	345	Power Operated Equipment	-		-	5.00%	-
31	346	Communications Equipment	321,890	(209,892)	111,998	10.00%	11,200
32	347	Miscellaneous Equipment	5,427	(5,427)	-	10.00%	-
33	348	Other Tangible Plant	-		-	10.00%	-
34		SUBTOTAL	$ 51,385,107	$ (3,437,189)	$ 47,947,918		$ 1,684,435
35							
36							
37	903	Land and Land Rights	$ 9,273	$ (9,273)	$ -	0.00%	-
38	904	Structures and Improvments	306,667		306,667	2.56%	7,851
39	940	Office Furniture and Fixtures	41,954		41,954	6.67%	2,798
40	940.1	Computers and Software	114,667		114,667	20.00%	22,933
41	940.2	Customer First	2,000,572		2,000,572	5.00%	100,029
42	955	Power Generation	225		225	5.00%	11
43	995	Power Operated Equipment	37,261		37,261	5.00%	1,863
44		TOTALS	$ 53,895,726	$ (3,446,462)	$ 50,449,264		$ 1,819,921
45							
46					Gross	Amort. Rate	
47	Less: Amortization of Contributions				$ 21,058,353	3.5131%	$ (739,791)
48		Amortization of CIAC Gross-up			-	3.5131%	-
49		Amortization of EADIT			694,962	4.9800%	(34,609)
50							
51							$ (774,400)
52	Total Depreciation Expense						$ 1,045,521
53							
54	Adjusted Test Year Depreciation Expense						1,163,750
55							
56	Increase (decrease) in Depreciation Expense						(118,230)
57							
58	Adjustment to Revenues and/or Expenses						$ (118,230)
59							
60	SUPPORTING SCHEDULE						
61	B-2, page 3						

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
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	$ 4,189,038	$ 4,189,038
2	Weight Factor	2	2
3	Subtotal (Line 1 * Line 2)	8,378,075	8,378,075
4	Company Recommended Revenue	4,189,038	5,894,800
5	Subtotal (Line 4 + Line 5)	12,567,113	14,272,875
6	Number of Years	3	3
7	Three Year Average (Line 5 / Line 6)	4,189,038	4,757,625
8	Department of Revenue Mutilplier	2	2
9	Revenue Base Value (Line 7 * Line 8)	8,378,075	9,515,250
10	Plus: 10% of CWIP (intentionally excluded)	-	-
11	Less: Net Book Value of Licensed Vehicles	423,055	423,055
12	Full Cash Value (Line 9 + Line 10 - Line 11)	7,955,020	9,092,195
13	Assessment Ratio	17.0%	17.0%
14	Assessment Value (Line 12 * Line 13)	1,352,353	1,545,673
15	Composite Property Tax Rate - Obtained from ADOR	14.0622%	14.0622%
16	Test Year Adjusted Property Tax Expense (Line 14 * Line 15)	$ 190,171	$ 217,356
17	Tax on Parcels	-	-
18	Total Property Taxes (Line 16 + Line 17)	$ 190,171	
19	Test Year Property Taxes	$ 211,374	
20	Adjustment to Test Year Property Taxes (Line 18 - Line 19)	**$ (21,203)**	
21			
22	Property Tax on Company Recommended Revenue (Line 16 + Line 17)		$ 217,356
23	Company Test Year Adjusted Property Tax Expense (Line 18)		$ 190,171
24	Increase in Property Tax Due to Increase in Revenue Requirement		**$ 27,185**
25			
26	Increase in Property Tax Due to Increase in Revenue Requirement (Line 24)		$ 27,185
27	Increase in Revenue Requirement		$ 1,705,763
28	Increase in Property Tax Per Dollar Increase in Revenue (Line 26 / Line 27)		1.59372%
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			

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

Exhibit
Schedule C-2
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Witness: Bourassa

Rate Case Expense

Line No.			
1			
2	Remove TY Rate Case expense	$	(6,991)
3			
4	Adjustment to Revenue and/or Expense	$	(6,991)
5			
6			
7	Proposed Rate Case Expense Surcharge		
8			
9	Estimated Rate Case Expense	$	222,496
10			
11	Estimated Amortization Period in Years		3
12			
13	Annual Rate Case Expense	$	74,165
14			
15	YE number of customers (excluding private fire)		7,478
16			
17	Monthly Surcharge	$	0.83
18			
19			
20			
21			
22	Reference		
23	Testimony		
24			
25			

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Adjustment to Revenues and Expenses
Adjustment Number 4

Exhibit
Schedule C-2
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Witness: Bourassa

Revenue Annualization

Line No.			
1			
2			
3			
4	Revenue Annualization	$	46,028
5			
6			
7			
8	Total Revenue from Annualization	$	46,028
9			
10	Purchased Power Expense	$	680,863
11	Gallons Sold During Test Year (in 1,000s)		622,753
12	Cost per 1,000 gallons	$	1.0933
13			
14	Additional Gallons Sold from Annualization (in 1,000s)		7,318
15			
16	Increase (decrease) in Purchased Power	$	8,000
17			
18	TY Chemicals Expense	$	27,755
19	Gallons Sold During Test Year (in 1,000s)		622,753
20	Cost per 1,000 gallons	$	0.0446
21			
22	Additional Gallons Sold from Annualization (in 1,000s)		7,318
23			
24	Increase (decrease) in Chemicals Expense	$	326
25			
26	Additional billings from annualization		1,112
27	Postage rate	$	0.66
28			
29	Increase (decrease) in Miscellaneous	$	734
30			
31			
32	Adjustment to Revenue and/or Expense	$	36,968
33			
34	SUPPORTING SCHEDULES		
35	Work papers		
36	H-1		
37			

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Adjustment to Revenues and Expenses
Adjustment Number 5

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Tax Reform Credit

Line No.			
1	Reverse Tax Reform Credit	$	210,102
2			
3			
4			
5	Adjustment to Revenues	$	210,102
6			
7			
8	Adjustment to Revenue and/or Expense	$	210,102
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20	Reference		
21	Testimony		
22			
23			
24			

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Adjustment to Revenues and Expenses
Adjustment Number 6

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Witness: Bourassa

Revenue Accrual Correction

Line No.			
1	Correct Revenue Accrual Adjustment	$	(43,000)
2			
3			
4			
5	Adjustment to Revenues	$	(43,000)
6			
7			
8	Adjustment to Revenue and/or Expense	$	(43,000)
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20	Reference		
21	Testimony		
22	H-1		
23			
24			

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Adjustment to Revenues and Expenses
Adjustment Number 7

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Bad Debt Expense

Line No.		Revenues	Bad Debt Expense	Rate	Proposed Rate
1	Bad Debt Rate 2021	$ 4,121,916	$ 55,726	1.352%	
2	Bad Debt Rate 2022	$ 4,007,328	$ 22,523	0.562%	
3	Bad Debt Rate 2023	$ 3,975,907	$ 21,022	0.529%	
4					
5	Average of three year's of bad debt expense rate			0.814%	0.814%
6					
7				Adjusted TY	Proposed
8					
9	Revenues			$ 4,189,038	$ 5,894,800
10					
11	Computed Bad Debt Expense			$ 34,109	$ 47,998
12					
13					
14	Computed Bad Debt Expense			$ 34,109	
15	Test Year Bad Debt Expense			21,022	
16	Change in Bad Debt Expense			$ 13,087	
17					
18	Bad Debt Expense on Company recommended revenue				$ 47,998
19	Company Test Year Adjusted Bad Debt Expense				$ 34,109
20	Increase in Bad Debt due to Increase in Revenue Requirement				**$ 13,889**
21					
22	Increase in Bad Debt Expense Due to Increase in Revenue Requirement				$ 13,889
23	Increase in Revenue Requirement				$ 1,705,763
24	Increase in Bad Debt Expense Per Dollar Increase in Revenue				0.81424%

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

Exhibit
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Corporate Customer First Operating Expense

Line No.			
1			
2	Corporate Allocation Adjustment		
3			
4	Increase (decrease) in Contractual Services - Management	$	89,256
5			
6			
7			
8			
9			
10	Adjustment to Revenue and/or Expense	$	89,256
11			
12			
13			
14			
15			
16			
17			
18	Reference		
19	Testimony		
20	Work Papers		

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Adjustment to Revenues and Expenses
Adjustment Number 9

Exhibit
Schedule C-2
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Cyber Security Operating Expense

Line No.			
1			
2	Corporate Allocation Adjustment		
3			
4	Increase (decrease) in Contractual Services - Management	$	26,897
5			
6			
7			
8			
9			
10	Adjustment to Revenue and/or Expense	$	26,897
11			
12			
13			
14			
15			
16			
17			
18	Reference		
19	Testimony		
20	Work Papers		
21			
22			
23			
24			
25			

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Adjustment to Revenues and Expenses
Adjustment Number 10

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Conservation Programs

Line No.			
1	Corporate Allocation Adjustment		
2			
3			
4	Increase (decrease) in Water Conservation Expense	$	23,288
5			
6			
7			
8			
9			
10	Adjustment to Revenue and/or Expense	$	23,288
11			
12			
13			
14			
15			
16			
17			
18	Reference		
19	Testimony		
20	Work Papers		
21			
22			
23			
24			
25			

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Adjustment to Revenues and Expenses
Adjustment Number 11

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Other Expense Adjustments

Line No.			
1	Corporate Allocation Adjustment		
2			
3	Increase (decrease) in Purchased Power	$	(1,577)
4	Increase (decrease) in Chemicals		-
5	Increase (decrease) in Materials & Supplies		(13,826)
6	Increase (decrease) in Contractual Services - Legal		(80,816)
7	Increase (decrease) in Contractual Services - Other		(45,127)
8	Increase (decrease) in Equipment Rental		(10,393)
9	Increase (decrease) in Transportation Expense		-
10	Increase (decrease) in Advertising Expense		-
11	Increase (decrease) in Miscellaneous Expense		(19,981)
12	Total	$	(171,722)
13			
14			
15	Adjustment to Revenue and/or Expense	$	(171,722)
16			
17			
18			
19			
20			
21			
22			
23	Reference		
24	Testimony		
25	Work Papers		
26			

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Adjustment to Revenues and Expenses
Adjustment Number 12

Exhibit
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Labor Expense Adjustments

Line No.			
1	Corporate Allocation Adjustment		
2			
3			
4	Increase (decrease) in Contractual Services - Management	$	53,479
5	Increase (decrease) in Contractual Services - Other		-
6			
7			
8			
9			
10	Total	$	53,479
11			
12			
13	Adjustment to Revenue and/or Expense	$	53,479
14			
15			
16			
17			
18			
19			
20			
21	Reference		
22	Testimony		
23	Work Papers		
24			
25			

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Adjustment to Revenues and Expenses
Adjustment Number 13

Exhibit
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Interest Synchronization

Line No.			
1			
2			
3			
4	Fair Value Rate Base	$ 19,028,481	
5	Weighted Cost of Debt	3.04%	
6	Interest Expense		$ 577,705
7			
8	Test Year Interest Expense		$ -
9			
10	Increase (decrease) in Interest Expense		577,705
11			
12			
13			
14	Adjustment to Revenue and/or Expense		$ (577,705)
15			
16			
17	Weighted Cost of Debt Computation		
18			Weighted
19		Percent	Cost	Cost
20	Debt	46.00%	6.60%	3.04%
21	Equity	54.00%	10.95%	5.91%
22	Total	100.00%		8.95%
23				
24				
25				
26				
27				
28				
29				
30				

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Adjustment to Revenues and/or Expenses
Adjustment Number 14

Exhibit
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Line No.		Test Year at Present Rates	Test Year at Proposed Rates
1	Income Taxes		
2			
3			
4	Computed Income Tax	$ (41,549)	$ 372,476
5	Test Year Income tax Expense	326,488	(41,549)
6	Adjustment to Income Tax Expense	$ (368,038)	$ 414,025
7			
8			
9			
10			
11			
12			
13	SUPPORTING SCHEDULE		
14	C-3, page 2		
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Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Computation of Gross Revenue Conversion Factor

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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	0.612%
4		
5	Property Tax Factor	1.197%
6		
7		
8	Total Tax Percentage	26.680%
9		
10	Operating Income % = 100% - Tax Percentage	73.320%
11		
12		
13		
14		
15	1 = Gross Revenue Conversion Factor	
16	Operating Income %	1.3639
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27	SUPPORTING SCHEDULES:	RECAP SCHEDULES:
28	C-3, page 2	A-1
29		
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42		

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023

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Schedule C-3
Page 2
Witness: Bourassa

GROSS REVENUE CONVERSION FACTOR

Line No.	Description	(A)	(B)	(C)	(D)	[E]	[F]
	Calculation of Gross Revenue Conversion Factor:						
1	Revenue	100.0000%					
2	Uncollectible Factor (Line 11)	0.6117%					
3	Revenues (L1 - L2)	99.3883%					
4	Combined Federal and State Income Tax and Property Tax Rate (Line 23)	26.0683%					
5	Subtotal (L3 - L4)	73.3199%					
6	**Revenue Conversion Factor (L1 / L5)**	1.363886					
	Calculation of Uncollectible Factor:						
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	0.8142%					
11	Uncollectible Factor (L9 * L10)		0.6117%				
	Calculation of Effective Tax Rate:						
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%				
	Calculation of Effective Property Tax Factor						
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	1.5937%					
22	Effective Property Tax Factor (L20*L21)		1.1973%				
23	Combined Federal and State Income Tax and Property Tax Rate (L17+L22)			26.0683%			
24	Required Operating Income (from A-1)	$ 1,702,859					
25	AdjustedTest Year Operating Income (Loss) (from A-1)	$ 452,195					
26	Required Increase in Operating Income (L24 - L25)		$ 1,250,664				
27	Income Taxes on Recommended Revenue (Col. (F), L52)	$ 372,476					
28	Income Taxes on Test Year Revenue (Col. (C), L52)	$ (41,549)					
29	Required Increase in Revenue to Provide for Income Taxes (L27 - L28)		$ 414,025				
30	Recommended Revenue Requirement	$ 5,894,800					
31	Uncollectible Rate (Line 10)	0.8142%					
32	Uncollectible Expense on Recommended Revenue (L24 * L25)	$ 47,998					
33	Adjusted Test Year Uncollectible Expense	$ 34,109					
34	Required Increase in Revenue to Provide for Uncollectible Exp.		$ 13,889				
35	Property Tax with Recommended Revenue	$ 217,356					
36	Property Tax on Test Year Revenue	$ 190,171					
37	Increase in Property Tax Due to Increase in Revenue (L35-L36)		$ 27,185				
38	Total Required Increase in Revenue (L26 + L29 + L37)		$ 1,705,763				

		(A)	(B)	(C)	(D)	[E]	[F]
		Test Year			Company Recommended		
	Calculation of Income Tax:	Total		Water	Total		Water
39	Revenue	$ 4,189,038		$ 4,189,038	$ 5,894,800		$ 5,894,800
40	Operating Expenses Excluding Income Taxes	3,778,392		3,778,392	3,819,466		3,819,466
41	Synchronized Interest (L54)	577,705		577,705	577,705		577,705
42	Arizona Taxable Income (L39 - L40 - L41)	$ (167,059)		$ (167,059)	$ 1,497,631		$ 1,497,631
43	Arizona State Effective Income Tax Rate	4.9000%		4.9000%	4.9000%		4.9000%
44	Arizona Income Tax (L42 x L43)	$ (8,186)		$ (8,186)	$ 73,384		$ 73,384
45	Federal Taxable Income (L42- L44)	$ (158,873)		$ (158,873)	$ 1,424,247		$ 1,424,247
46	Federal Income Tax Rate	21.00%		21.00%	21.00%		21.00%
47	Federal Income Tax (L45xL46)	$ (33,363)		$ (33,363)	$ 299,092		$ 299,092
48	Combined Federal and State Income Tax (L44 + L47)	$ (41,549)		$ (41,549)	$ 372,476		$ 372,476

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]		0.0000%	
51	WATER Applicable Federal Income Tax Rate [Col. [F], L47 - Col. [C], L47] / [Col. [F], L45 - Col. [C], L45]			21.0000%

			Water
	Calculation of Interest Synchronization:		
52	Rate Base		$ 19,028,481
53	Weighted Average Cost of Debt		3.0360%
54	Synchronized Interest (L52 X L54)		$ 577,705

WATER SCHEDULE D

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Summary of Cost of Capital

Exhibit
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	-	0.00%	0.00%	0.00%	12,928,929	46.00%	6.60%	3.04%
2									
3	Stockholder's Equity	20,765,450	100.00%	10.95%	10.95%	15,177,438	54.00%	10.95%	5.91%
4									
5	Totals	20,765,450	100.00%		10.95%	28,106,368	100.00%		8.95%
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 (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Cost of Long Term Debt

Exhibit
Schedule D-2
Page 1
Witness: Bourassa

Line No.	Description of Debt	End of Test Year Amount Outstanding	Annual Interest	Effective Interest Rate	Weighted Cost	End of Projected Year Amount Outstanding	Annual Interest	Effective Interest Rate	Weighted Cost
1	Liberty Utilities - Pro Forma		$ -	0.00%	0.00%	$ 12,928,929	$ 853,309	6.60%	6.60%
2			-	0.00%	0.00%		-	0.00%	0.00%
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	$ -	-		0.00%	$ 12,928,929	853,309		6.60%
13									
14									
15	SUPPORTING SCHEDULES:					RECAP SCHEDULES:			
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 (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Cost of Preferred Stock

Exhibit
Schedule D-3
Page 1
Witness: Bourassa

Line No.		End of Test Year			End of Projected Year		
1							
2							
3	Description	Shares		Dividend	Shares		Dividend
4	of Issue	Outstanding	Amount	Requirement	Outstanding	Amount	Requirement
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	SUPPORTING SCHEDULES:			RECAP SCHEDULES:			
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 (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Cost of Common Equity

Exhibit
Schedule D-4
Page 1
Witness: Bourassa

Line No.		
1		
2	The Company is proposing a cost of common equity of	10.95% .
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17	SUPPORTING SCHEDULES:	RECAP SCHEDULES:
18	E-1	D-1
19	D-4.1 to D-4.16	
20		

WATER SCHEDULE E

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Comparative Balance Sheets

Exhibit
Schedule E-1
Page 1
Witness: Bourassa

Line No.		Test Year Ended 4/30/2023	Year Ended 4/30/2022	Year Ended 4/30/2021
1	**ASSETS**			
2	PLANT			
3	Plant In Service	$ 48,659,346	$ 44,390,472	$ 42,914,721
4	Non-Utility Plant	885,393	943,639	1,001,885
5	Construction Work in Progress	811,488	2,802,852	2,410,151
6	Property Held for Future Use	-	-	-
7	Accumulated Depreciation	(24,830,439)	(23,163,590)	(21,800,120)
8	Plant Acquisition Adjustment	-	-	-
9	Net Plant	$ 25,525,788	$ 24,973,373	$ 24,526,636
10				
11	CURRENT ASSETS			
12	Cash and Equivalents	$ 16,323	$ (1,443,658)	$ (204,200)
13	Restricted Cash	2,250	2,250	2,250
14	Net Accounts Receivable	552,355	628,269	526,851
15	Inter-Company Receivable	-	-	-
16	Notes Receivable	-	-	-
17	Materials	-	-	-
18	Prepayments	-	-	387
19	Accrued Utility Revenues	423,664	364,792	277,207
20	Other Current Assets	387,047	-	-
21	Total Current Assets	$ 1,381,639	$ (448,347)	$ 602,495
22				
23	OTHER ASSETS			
24	Deferred Finance Costs	$ -	$ -	$ -
25	Other Deferred Debits	8,846	394	21,787
26	Other Non-Current Assets	-	-	-
27	Deferred Debits	$ 8,846	$ 394	$ 21,787
28				
29	TOTAL ASSETS	$ 26,916,273	$ 24,525,420	$ 25,150,918
30				
31				
32	**LIABILITIES AND STOCKHOLDER EQUITY**			
33				
34	Stockholder's Equity	$ 12,451,630	$ 13,617,305	$ 13,298,064
35				
36	Long-Term Debt	$ -	$ -	$ -
37				
38	CURRENT LIABILITIES			
39	Accounts Payable	$ -	$ 520	$ 520
40	Current Portion of Long-Term Debt	-	-	-
41	Payables to Associated Companies	(782,595)	(4,153,396)	(3,297,025)
42	Customer Security Deposits	-	-	-
43	Customer Meter Deposits, Current	279,428	316,430	315,738
44	Current Portion of AIAC	9,579	10,000	9,344
45	Accrued Taxes	1,188,408	1,214,851	1,180,777
46	Accrued Interest	-	-	14,229
47	Accumulated Deferred Income Taxes, Current	-	-	-
48	Other Current Liabilities	1,736,079	1,580,084	1,587,249
49	Total Current Liabilities	$ 2,430,899	$ (1,031,510)	$ (189,167)
50				
51	DEFERRED CREDITS			
52	Customer Meter Deposits, less current	$ 387,740	$ 270,708	$ 213,720
53	Advances in Aid of Construction	896,259	896,353	1,279,690
54	AIAC, in progress	390,693	363,661	310,660
55	AIAC, gross-up	33,605	33,618	33,637
56	Accumulated Deferred Income Tax Credits	(6,718)	(4,651)	(3,100)
57	Contributions In Aid of Construction	21,058,353	21,058,353	20,676,215
58	CIAC, in progress	-	-	-
59	Accumulated Amortization	(15,731,126)	(15,072,651)	(14,418,150)
60	Accumulated Deferred Income Taxes	4,500,495	4,154,770	3,802,580
61	Other Deferred Credits	504,443	239,463	146,769
62	Total Deferred Credits	$ 12,033,744	$ 11,939,625	$ 12,042,021
63				
64	Total Liabilities & Common Equity	$ 26,916,273	$ 24,525,420	$ 25,150,918
65				
66				
67				
68	SUPPORTING SCHEDULES:		RECAP SCHEDULES:	
69	Work papers		A-3	
70				
71				
72				

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Comparative Income Statements

Exhibit
Schedule E-2
Page 1
Witness: Bourassa

Line No.		Test Year Ended 4/30/2023	Prior Year Ended 4/30/2022	Prior Year Ended 4/30/2021
1	**Revenues**			
2	Metered Water Revenue	$ 3,882,816	$ 3,932,474	$ 4,090,046
3	Other Water Revenue	93,091	74,854	31,870
4	**Total Operating Revenues**	$ 3,975,907	$ 4,007,328	$ 4,121,916
5	**Operating Expenses**			
6	Salaries and Wages	$ -	$ -	$ -
7	Purchased Water	8,124	6,567	24,774
8	Purchased Power	417,489	386,384	372,133
9	Chemicals	27,755	17,624	17,458
10	Fuel for Power Production	-	-	-
11	Materials and Supplies	28,178	17,539	39,300
12	Contractual Services - Engineering	417	-	-
13	Contractual Services - Accounting	33,867	21,061	19,078
14	Contractual Services - Legal	80,831	14,714	3,005
15	Contractual Services - Management	786,544	727,291	769,432
16	Contractual Services - Testing	36,843	11,595	7,639
17	Contractual Services - Other	753,107	606,581	475,443
18	Rental of Building/Real Property	11,504	3,754	23,691
19	Rental of Equipment	14,848	5,395	5,277
20	Transportation Expense	62,899	52,714	38,774
21	Insurance - Vehicle	-	-	-
22	Insurance - General Liability	61,312	36,831	23,777
23	Advertising Expense	6,117	5,843	2,004
24	Reg. Commission Exp. - Rate Case	6,991	28,336	44,341
25	Reg. Commission Exp. - Other	-	-	-
26	Water Conservation Expemse	35,962	11,784	1,374
27	Bad Debt Expense	21,022	22,523	55,726
28	Miscellaneous	97,808	125,727	110,291
29	Depreciation & Amortization	1,163,750	869,359	748,572
30	Taxes Other Than Income	-	-	-
31	Property Taxes	211,374	248,651	237,283
32	Income Tax	326,488	390,862	436,149
33	Customer Deposite Interest	14,728	14,528	11,237
34	**Total Operating Expenses**	$ 4,207,959	$ 3,625,662	$ 3,466,758
35	**Operating Income**	$ (232,052)	$ 381,666	$ 655,157
36	**Other Income (Expense)**			
37	Interest and Dividend Income	-	-	-
38	AFUDC Income	89	130	3,720
39	Miscellaneous Non-Utility Expenses	(35,360)	(20,772)	(23,528)
40	Interest Expense	-	-	-
41				
42	**Total Other Income (Expense)**	$ (35,271)	$ (20,642)	$ (19,808)
43	**Net Profit (Loss)**	$ (267,323)	$ 361,024	$ 635,349
44				
45				
46				
47	SUPPORTING SCHEDULES:		RECAP SCHEDULES:	
48	Work papers		A-2	
49				

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Comparative Statements of Cash Flows

Exhibit
Schedule E-3
Page 1
Witness: Bourassa

Line No.		Test Year Ended 4/30/2023	Prior Year Ended 4/30/2022	Prior Year Ended 4/30/2021
1				
2				
3	Cash Flows from Operating Activities			
4	Net Income	$ (267,323)	$ 361,024	$ 635,349
5	Adjustments to reconcile net income to net cash			
6	provided by operating activities:			
7	Depreciation and Amortization	1,163,750	869,359	748,572
8	Depreciation and Amortization Adjustments	(155,377)	(160,389)	(116,173)
9	Changes in Certain Assets and Liabilities:			
10	Accounts Receivable	75,914	(101,418)	(148,594)
11	Restricted Cash			
12	Materials and Supplies Inventory			
13	Prepaid Expenses		387	2,254
14	Deferred Charges	213,140	464,726	340,637
15	Receivables/Payables to Associated Co.	3,370,801	(856,371)	(599,846)
16	Accounts Payable	(520)		343
17	Interest Payable		(14,229)	(32)
18	Customer Meter and Security Deposits			
19	Taxes Payable	(26,443)	34,074	272,177
20	Other assets and liabilities	(289,924)	(94,750)	(33,748)
21	Rounding	(2)	(1)	3
22	Net Cash Flow provided by Operating Activities	$ 4,084,016	$ 502,412	$ 1,100,942
23	Cash Flow From Investing Activities:			
24	Capital Expenditures	(2,219,264)	(1,810,206)	(1,388,025)
25	Plant Held for Future Use			
26	Changes in Special Funds			
27	Net Cash Flows from Investing Activities	$ (2,219,264)	$ (1,810,206)	$ (1,388,025)
28	Cash Flow From Financing Activities			
29	Change in Restricted Cash			
30	Proceeds from Long-Term Debt	387,047		
31	Net receipt of contributions in aid of construction		382,138	298,301
32	Net receipts of advances in aid of construction	106,534	(272,019)	
33	Repayments of Long-Term Debt			
34	Distributions	(898,352)	(41,783)	(219,763)
35	Deferred Financing Costs			
36	Paid in Capital			
37	Net Cash Flows Provided by Financing Activities	$ (404,771)	$ 68,336	$ 78,538
38	Increase(decrease) in Cash and Cash Equivalents	1,459,981	(1,239,458)	(208,545)
39	Cash and Cash Equivalents at Beginning of Year	(1,443,658)	(204,200)	4,345
40	Cash and Cash Equivalents at End of Year	$ 16,323	$ (1,443,658)	$ (204,200)
41				
42				
43	SUPPORTING SCHEDULES:		RECAP SCHEDULES:	
44	Workpapers		A-5	
45				

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Statement of Changes in Stockholder's Equity

Exhibit
Schedule E-4
Page 1
Witness: Bourassa

Line No.		Stockholder's Equity	Retained Earnings	Total
1				
2				
3				
4	Balance, April 30, 2020	$ 10,186,516	$ 2,695,961	$ 12,882,478
5	Addnl Paid In Capital Adjustment	-		-
6	Distributions		(219,763)	(219,763)
7	Rounding		-	-
8	Net Income		635,349	635,349
9				
10	Balance, April 30, 2021	$ 10,186,516	$ 3,111,547	$ 13,298,064
11	Addnl Paid In Capital Adjustment	-		-
12	Distributions		(41,783)	(41,783)
13	Rounding		-	-
14	Net Income		361,024	361,024
15				
16	Balance,April 30, 2022	$ 10,186,516	$ 3,430,789	$ 13,617,305
17	Addnl Paid In Capital Adjustment	-		-
18	Distributions		(898,352)	(898,352)
19	Rounding			-
20	Net Income		(267,323)	(267,323)
21				
22	Balance, April 30, 2023	$ 10,186,516	$ 2,265,114	$ 12,451,630
23				
24				
25				
26				
27				
28				
29	SUPPORTING SCHEDULES:		RECAP SCHEDULES:	
30			E-1	
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Detail of Plant in Service

Exhibit
Schedule E-5
Page 1
Witness: Bourassa

Line No.	Acct. No.	Plant Description	Plant Balance at 4/30/2022	Plant Additions, Reclass-ications or or Retirements	Plant Balance at 4/30/2023
1	106	Construction Completed - Not Classified	$ -	$ 1,847,189	$ 1,847,189
2	301	Organization Cost	-	-	-
3	302	Franchise Cost	417	-	417
4	303	Land and Land Rights	45,968	-	45,968
5	304	Structures & Improvements	3,260,260	220,638	3,480,898
6	305	Collecting & Impounding Reservoirs	-	-	-
7	306	Lake, River, Canal Intakes	-	-	-
8	307	Wells & Springs	551,086	-	551,086
9	308	Infiltration Galleries	-	-	-
10	309	Raw Water Supply Mains	494,515	-	494,515
11	310	Power Generation Equipment	217,195	-	217,195
12	311	Pumping Equipment	2,954,472	358,819	3,313,291
13	320	Water Treatment Equipment	-	-	-
14	320	Water Treatment Plants	389,012	58,230	447,242
15	320.2	Solution Chemical Feeders	86,736	-	86,736
16	330.0	Distribution Reservoirs & Standpipes	-	-	-
17	330	Storage Tanks	690,752	-	690,752
18	330.2	Pressure Tanks	69,779	-	69,779
19	331	Transmission & Distribution Mains	24,467,147	404,301	24,871,448
20	333	Services	7,017,574	1,219,666	8,237,240
21	334	Meters	2,353,608	122,527	2,476,135
22	335	Hydrants	665,107	28,440	693,547
23	336	Backflow Prevention Devices	15,855	-	15,855
24	339	Other Plant & Misc Equipment	192,257	-	192,257
25	340	Office Furniture & Equipment	27,644	-	27,644
26	340.1	Computers & Software	255,691	-	255,691
27	341	Transportation Equipment	183,025	-	183,025
28	342	Stores Equipment	-	-	-
29	343	Tools, Shop & Garage Equipment	166,568	9,065	175,633
30	344	Laboratory Equipment	3,061	-	3,061
31	345	Power Operated Equipment	-	-	-
32	346	Communication Equipment	277,315	-	277,315
33	347	Miscellaneous Equipment	5,427	-	5,427
34	348	Other Tangible Plant	-	-	-
35					
36					
37					
38		Rounding			
39		TOTAL WATER PLANT	$ 44,390,472	$ 4,268,874	$ 48,659,346
40					
41	SUPPORTING SCHEDULES			RECAP SCHEDULES:	
42	Work Papers			A-4	
43	B-2 pages 3.1 to 3.4			E-1	
44					

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Operating Statistics

Exhibit
Schedule E-7
Page 1
Witness: Bourassa

Line No.		Test Year Ended 4/30/2023	Prior Year Ended 4/30/2022	Prior Year Ended 4/30/2021
1	WATER STATISTICS:			
2				
3				
4				
5	Total Gallons Sold (in Thousands)	622,753	642,312	705,788
6				
7				
8				
9	Water Revenues from Customers:	$ 3,975,907	$ 4,007,328	$ 4,121,916
10				
11				
12				
13				
14	Year End Number of Customers	7,497	7,282	7,089
15				
16				
17	Annual Gallons (in Thousands)			
18	Sold Per Year End Customer	83	88	100
19				
20				
21				
22	Annual Revenue per Year End Customer	$ 530.33	$ 550.31	$ 581.45
23				
24	Pumping Cost Per 1,000 Gallons	$ 0.6704	$ 0.6016	$ 0.5273
25	Purchased Water Cost per 1,000 Gallons	$ 0.013045	$ 0.010224	$ 0.035101

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Taxes Charged to Operations

Exhibit
Schedule E-8
Page 1
Witness: Bou

Line No.	Description	Test Year Ended 4/30/2023	Prior Year Ended 4/30/2022	Prior Year Ended 4/30/2021
1	Description			
2				
3	State Income Taxes	$ -	$ -	$ -
4	Federal Income Taxes	326,488	390,862	436,149
5	Payroll Taxes	-	-	-
6	Property Taxes	211,374	248,651	237,283
7				
8	Totals	$ 537,862	$ 639,512	$ 673,432
9				
10				
11				
12				
13				
14				
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The Company does not conduct independent audits, reviews and/or compilations. Accordingly, there are no notes which are typically associated with these financial statements. Management makes the following notations to the finanical statements contained herein:

Significant Accounting Policies - The Company prepares its financial statements in accordance with accounting principles generally accepted in the United States of America and the accounting records of the are are maintained in accordance with the uniform system of accounts as prescribed by the National Association of Regulatory Utility Commissioners (USOA 1996). Significant accounting policies are as follows:

Utility Plant - Property, plant and equipment is stated at cost less accumulated depreciation provided on a straight-line basis.

Depreciation rates for asset classes of utility property, plant and equipment are established by the Commission. The cost of additions, including betterments and replacements of units of utility fixed assets are charged to utility property, plant and equipment. When units of utility property are replaced, renewed or retired, their cost plus removal or disposal costs, less salvage proceeds, is charged to accumulated depreciation.

Revenue Recognition - Revenues are recognized on the accrual method. Under this method, revenue is recognized when earned rather than when collected, and expenses are recognized when incurred rathet than when paid.

Contributions in Aid of Construction - Contributions in aid of construction (CIAC) are nonrefundable contributions by developers and customers for plant expansion. In addition, this amount includes the remaining balance, if any, of advances in aid of construction at the end of the repayment period. The contributions in aid of construction are being amortized at a rate equal to the rate allowed for depreciation, as a reduction of depreciation expense

Advances in Aid of Construction - Customer advances for construction are subject to refund in accordance with agreements approved by the Arizona Corporation Commission. Agreements provide for refunds which are typically equal to 10 percent of annual water revenue generated from the expansion. The repayments are for a maximum agreed upon period or until repaid in full. Any balance remaining at the end of the agreed-upon period for repayment becomes a contribution in aid of construction.

WATER SCHEDULE F

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Projected Income Statements - Present & Proposed Rates

Exhibit
Schedule F-1
Page 1
Witness: Bourassa

Line No.		Test Year Actual Results	At Present Rates Year Ended 4/30/2024	At Proposed Rates Year Ended 4/30/2024
1	**Revenues**			
2	Water Revenues	$ 3,882,816	$ 4,095,946	$ 5,801,709
3	Other Water Revenues	93,091	93,091	93,091
4	**Total Operating Revenues**	$ 3,975,907	$ 4,189,038	$ 5,894,800
5	**Operating Expenses**			
6	Salaries and Wages	$ -	$ -	$ -
7	Purchased Water	8,124	8,124	8,124
8	Purchased Power	417,489	423,912	423,912
9	Chemicals	27,755	28,082	28,082
10	Fuel for Power Production	-	-	-
11	Materials and Supplies	28,178	14,351	14,351
12	Contractual Services - Engineering	417	417	417
13	Contractual Services - Accounting	33,867	33,867	33,867
14	Contractual Services - Legal	80,831	14	14
15	Contractual Services - Management	786,544	956,176	956,176
16	Contractual Services - Testing	36,843	36,843	36,843
17	Contractual Services - Other	753,107	707,980	707,980
18	Rental of Building/Real Property	11,504	11,504	11,504
19	Rental of Equipment	14,848	4,454	4,454
20	Transportation Expense	62,899	62,899	62,899
21	Insurance - Vehicle	-	-	-
22	Insurance - General Liability	61,312	61,312	61,312
23	Advertising Expense	6,117	6,117	6,117
24	Reg. Commission Exp. - Rate Case	6,991	-	-
25	Reg. Commission Exp. - Other	-	-	-
26	Water Conservation Expemse	35,962	59,250	59,250
27	Bad Debt Expense	21,022	34,109	47,998
28	Miscellaneous	97,808	78,562	78,562
29	Depreciation & Amortization	1,163,750	1,045,521	1,045,521
30	Taxes Other Than Income	-	-	-
31	Property Taxes	211,374	190,171	217,356
32	Income Tax	326,488	(41,549)	372,476
33	Customer Dpeosit Interest	14,728	14,728	14,728
34	**Total Operating Expenses**	$ 4,207,959	$ 3,736,843	$ 4,191,942
35	**Operating Income**	$ (232,052)	$ 452,195	$ 1,702,858
36	**Other Income (Expense)**			
37	Interest Income	-	-	-
38	Other income	89	89	89
39	Interest Expense	(35,360)	(35,360)	(35,360)
40	Other Expense	-	(577,705)	(577,705)
41	Gain/Loss Sale of Fixed Assets	-	-	-
42	**Total Other Income (Expense)**	$ (35,271)	$ (612,976)	$ (612,976)
43	**Net Profit (Loss)**	$ (267,323)	$ (160,781)	$ 1,089,883
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46	SUPPORTING SCHEDULES:			
47	C-1			
48				
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Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Projected Statements of Changes in Financial Position
Present and Proposed Rates

Exhibit
Schedule F-2
Page 1
Witness: Bourassa

Line No.		Test Year Ended 4/30/2023	At Present Rates Year Ended 4/30/2024	At Proposed Rates Year Ended 4/30/2024
5	Cash Flows from Operating Activities			
6	Net Income	$ (267,323)	$ (160,781)	$ 1,089,883
7	Adjustments to reconcile net income to net cash			
8	provided by operating activities:			
9	Depreciation and Amortization	1,163,750	1,045,521	1,045,521
10	Depreciation Adjustments	(155,377)	506,940	506,940
11	Changes in Certain Assets and Liabilities:			
12	Accounts Receivable	75,914		
13	Unbilled Revenues	-		
14	Materials and Supplies Inventory	-		
15	Prepaid Expenses	-		
16	Deferred Charges	213,140		
17	Notes Receivable	3,370,801		
18	Accounts Payable	(520)		
19	Intercompany payable	-		
20	Customer Meter Deposits	-		
21	Taxes Payable	(26,443)		
22	Other assets and liabilities	(289,924)	(1,688,850)	(1,688,850)
23	Rounding	(2)	-	-
24	Net Cash Flow provided by Operating Activities	$ 4,084,016	$ (297,171)	$ 953,493
25	Cash Flow From Investing Activities:			
26	Capital Expenditures	(2,219,264)	(5,579,410)	(5,579,410)
27	Plant Held for Future Use	-		
28	Changes in debt reserve fund	-		
29	Net Cash Flows from Investing Activities	$ (2,219,264)	$ (5,579,410)	$ (5,579,410)
30	Cash Flow From Financing Activities			
31	Change in Restricted Cash			
32	Change in net amounts due to parent and affiliates	387,047		
33	Net Receipt contributions in aid of construction	-	0	0
34	Net receipts of advances in aid of construction	106,534		
35	Net Proceeds of Long-Term Debt	-	8,440,322	9,015,628
36	Dividends Paid	(898,352)	(650,000)	(650,000)
37	Net Distributions to Rebalance Cap. Structure		(1,833,520)	(2,408,826)
38	Deferred Financing Costs	-	-	-
39	Paid in Capital	-		
40	Net Cash Flows Provided by Financing Activities	$ (404,771)	$ 5,956,802	$ 5,956,802
41	Increase(decrease) in Cash and Cash Equivalents	1,459,981	80,222	1,330,885
42	Cash and Cash Equivalents at Beginning of Year	(1,443,658)	16,323	16,323
43	Cash and Cash Equivalents at End of Year	$ 16,323	$ 96,545	$ 1,347,208

47 SUPPORTING SCHEDULES:
48 E-3

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Projected Construction Requirements

Exhibit
Schedule F-3
Page 1
Witness: Bourassa

Line No.	Account Number	Plant Asset:	Test Year	2024	2025	2026
1						
2	Account					
3	Number	Plant Asset:	Test Year	2024	2025	2026
4	301	Organization Cost	$ -			
5	302	Franchise Cost	-			
6	303	Land and Land Rights	-			
7	304	Structures and Improvements	220,638	-	382	14,742
8	305	Collecting and Impounding Res.	-			
9	306	Lake River and Other Intakes	-			
10	307	Wells and Springs	-	115,594	382	14,742
11	308	Infiltration Galleries and Tunnels	-			
12	309	Supply Mains	-			
13	310	Power Generation Equipment	-	-	-	208,495
14	311	Electric Pumping Equipment	358,819	16,513	601	35,802
15	320	Water Treatment Equipment	-			
16	320.1	Water Treatment Plant	58,230			
17	320.2	Chemical Solution Feeders	-			
18	330	Dist. Reservoirs & Standpipe	-			284,312
19	330.1	Storage tanks	-			200,071
20	330.2	Pressure Tanks	-			107,407
21	331	Trans. and Dist. Mains	404,301	64,219	850	201,241
22	333	Services	1,219,666	412,836	5,845	210,601
23	334	Meters	122,527	20,642	273	10,530
24	335	Hydrants	28,440	231,600	546	21,060
25	336	Backflow Prevention Devices	-			
26	339	Other Plant and Misc. Equip.	-			
27	340	Office Furniture and Fixtures	-	66,054	874	35,802
28	340.1	Computers and Software	-	107,337	1,420	183,223
29	341	Transportation Equipment	-	103,209	-	52,650
30	342	Stores Equipment	-			
31	343	Tools and Work Equipment	9,065	16,513	218	8,424
32	344	Laboratory Equipment	-			
33	345	Power Operated Equipment	-			
34	346	Communications Equipment	-			
35	347	Miscellaneous Equipment	-			
36	348	Other Tangible Plant	-			
37	Total		$ 2,421,685	$ 1,154,518	$ 11,392	$ 1,589,105
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Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Assumptions Used in Rate Filing

Exhibit
Schedule F-4
Page 1
Witness: Bourassa

Line No.	
1	Property Taxes were computed using the method used by the Arizona Department
2	of Revenue modified for ratemaking.
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4	Projected construction expenditures are shown on Schedule A-4.
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6	Expense adjustments are shown on Schedule C2, and are explained in the testimony.
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8	Income taxes were computed using statutory state and federal income tax rates.
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WATER SCHEDULE G

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended 04/30/2023
Cost of Service Summary
At Present Rates

LINE NO.	DESCRIPTION	Total Company	Jurisdictional Total	Residential	Comm/Ind	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire
1	RATE BASE (a)										
2	Gross Plant in Service	$ 53,895,726	$ 53,895,726	$ 45,422,299	$ 4,207,601	$ 284,982	$ 2,422,359	$ 106,412	$ 261,915	$ 389,150	$ 801,008
3	Accumulated Depreciation	25,291,512	25,291,512	20,989,322	2,129,272	147,187	1,335,621	49,534	144,020	196,562	299,994
4	Net Plant	$ 28,604,214	$ 28,604,214	$ 24,432,977	$ 2,078,329	$ 137,794	$ 1,086,738	$ 56,878	$ 117,896	$ 192,587	$ 501,014
5	Construction Work in Progress	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6	Working Capital Assets & Misc. Other	(3,296,801)	$ (3,296,801)	$ (2,816,042)	$ (239,539)	$ (15,882)	$ (125,253)	$ (6,556)	$ (13,588)	$ (22,197)	$ (57,745)
7	Contributions & Advances in Aid of Construction	(6,278,932)	$ (6,278,932)	$ (5,363,301)	$ (456,215)	$ (30,247)	$ (238,551)	$ (12,485)	$ (25,879)	$ (42,275)	$ (109,978)
8	TOTAL RATE BASE [A]	$ 19,028,481	$ 19,028,481	$ 16,253,634	$ 1,382,574	$ 91,665	$ 722,934	$ 37,837	$ 78,428	$ 128,116	$ 333,291
9	OPERATING REVENUES (c)										
10	Present Rate Schedules(b)	$ 4,095,946	$ 4,095,946	$ 3,371,644	$ 407,548	$ 44,486	$ 176,113	$ 10,111	$ 26,402	$ 56,220	$ 3,421
11	Other Revenues	93,091	93,091	77,824	8,407	697	4,918	243	480	523	-
12	TOTAL OPERATING REVENUES (d)	$ 4,189,037	$ 4,189,037	$ 3,449,468	$ 415,955	$ 45,183	$ 181,031	$ 10,354	$ 26,882	$ 56,744	$ 3,421
13	OPERATING EXPENSES (c)										
14	Operations and Maintenance										
15	Production	$ 1,209,301	$ 1,209,301	$ 1,001,973	$ 108,724	$ 7,871	$ 71,983	$ 2,499	$ 7,418	$ 8,832	$ -
16	Transmission and Distribution	557,484	557,484	468,626	43,418	2,921	24,153	1,103	2,647	4,125	10,492
17	Customer Accounts	351,040	351,040	337,530	9,261	520	851	701	47	536	1,592
18	Administrative and General	424,877	424,877	378,726	24,731	1,646	12,804	844	1,332	2,036	2,757
19	Total Operating and Maintenance Expense	$ 2,542,701	$ 2,542,701	$ 2,186,855	$ 186,134	$ 12,958	$ 109,791	$ 5,147	$ 11,445	$ 15,529	$ 14,841
20	Depreciation and Amortization	1,045,521	1,045,521	887,175	73,558	4,887	37,267	2,065	4,312	7,549	28,709
21	Taxes Other Than Income	190,171	190,171	162,439	13,817	916	7,225	7,225	7,225	1,280	3,331
22	Income Taxes	(41,549)	(41,549)	(69,753)	24,988	5,879	1,194	1,194	1,194	7,087	(13,325)
23	TOTAL EXPENSES	$ 3,736,843	$ 3,736,843	$ 3,166,715	$ 298,498	$ 24,640	$ 155,477	$ 15,631	$ 24,176	$ 31,445	$ 33,556
24	OPERATING INCOME [A]	$ 452,194	$ 452,194	$ 282,753	$ 117,457	$ 20,543	$ 25,555	$ (5,277)	$ 2,706	$ 25,298	$ (30,134)
25	RATE OF RETURN	2.38%	2.38%	1.74%	8.50%	22.41%	3.53%	-13.95%	3.45%	19.75%	-9.04%
26	COST OF SERVICE REQUIREMENT SUMMARY										
27	REQUIRED RATE OF RETURN	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%
28	REQUIRED OPERATING INCOME (L8*L27)	$ 1,702,859	$ 1,702,859	$ 1,454,538	$ 123,727	$ 8,203	$ 64,695	$ 3,386	$ 7,019	$ 11,465	$ 29,826
29	OPERATING INCOME DEFICIENCY/(SURPLUS) (L28-L24)	$ 1,250,664	$ 1,250,664	$ 1,171,785	$ 6,269	$ (12,339)	$ 39,141	$ 8,663	$ 4,313	$ (13,833)	$ 59,960
30	REVENUE CONVERSION FACTOR(d)[A]	1.3639	1.3639	1.3639	1.3639	1.3639	1.3639	1.3639	1.3639	1.3639	1.3639
31	REVENUE DEFICIENCY/(SURPLUS) (L29*L30)	$ 1,705,763	$ 1,705,763	$ 1,598,181	$ 8,550	$ (16,830)	$ 53,383	$ 11,816	$ 5,882	$ (18,867)	$ 81,779
32	RATE SCHEDULE REVENUE REQUIREMENT (L10+L31)	$ 5,801,709	$ 5,801,709	$ 4,969,825	$ 416,098	$ 27,656	$ 229,497	$ 21,927	$ 32,284	$ 37,354	$ 85,201
33	INDICATED % INCREASE ON PRESENT RATE SCHEDULE (L31/L10)	40.72%	40.72%	46.33%	2.06%	-37.25%	29.49%	114.12%	21.88%	-33.25%	2390.22%
34	TOTAL REVENUE REQUIREMENT (L12 + L31)	$ 5,894,800	$ 5,894,800	$ 5,047,649	$ 424,505	$ 28,353	$ 234,415	$ 22,170	$ 32,764	$ 37,877	$ 85,201
35	PROPOSED RATE SCHEDULE REVENUE REQUIREMENTS										
36	REVENUE DEFICIENCY / (SURPLUS)	$ 1,705,763	$ 1,705,764	1,358,501	191,737	23,156	92,598	4,317	13,609	20,826	1,021
37	% INCREASE (L36/L10)	41.65%	41.65%	40.29%	47.05%	52.05%	52.58%	42.69%	51.54%	37.04%	
38	PROPOSED RATE SCHEDULE (L10 + L36)	$ 5,801,709	$ 5,801,709	$ 4,730,145	$ 599,285	$ 67,642	$ 268,711	$ 14,428	$ 40,010	$ 77,046	$ 4,442
39	PROPOSED REV. REQUIREMENT (L11 + L38)	$ 5,894,800	$ 5,894,801	4,807,968	607,692	68,339	273,629	14,671	40,490	77,569	4,442
40	% INCREASE IN TOTAL REVENUES (L36/L12)	40.72%	40.72%	39.38%	46.10%	51.25%	51.15%	41.69%	50.62%	36.70%	29.84%
41	RATE OF RETURN ON RATE BASE AT PROPOSED RATES(e)	8.95%	8.95%	7.85%	18.79%	41.26%	13.05%	14.65%	23.59%	31.84%	-8.93%

Supporting Schedules

(a) G-3
(b) H-1
(c) G-4a
(d) C-5
(e) G-2

Recap Scehdules

[A] A-1

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended 04/30/2023
Cost of Service Summary
At Proposed Rates

LINE NO.	DESCRIPTION	Total Company	Jurisdictional Total	Residential	Comm/Ind	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire
1	RATE BASE (a)										
2	Gross Plant in Service	$ 53,895,726	$ 53,895,726	$ 45,422,299	$ 4,207,601	$ 284,982	$ 2,422,359	$ 106,412	$ 261,915	$ 389,150	$ 801,008
3	Accumulated Depreciation	25,291,512	25,291,512	20,989,322	2,129,272	147,187	1,335,621	49,534	144,020	196,562	299,994
4	Net Plant	$ 28,604,214	$ 28,604,214	$ 24,432,977	$ 2,078,329	$ 137,794	$ 1,086,738	$ 56,878	$ 117,896	$ 192,587	$ 501,014
5	Construction Work in Progress	-	-	-	-	-	-	-	-	-	-
6	Working Capital Assets & Misc. Other	(3,296,801)	(3,296,801)	(2,816,042)	(239,539)	(15,882)	(125,253)	(6,556)	(13,588)	(22,197)	(57,745)
7	Contributions & Advances in Aid of Construction	(6,278,932)	$ (6,278,932)	$ (5,363,301)	$ (456,215)	$ (30,247)	$ (238,551)	$ (12,485)	$ (25,879)	$ (42,275)	$ (109,978)
8	TOTAL RATE BASE [A]	$ 19,028,481	$ 19,028,481	$ 16,253,634	$ 1,382,574	$ 91,665	$ 722,934	$ 37,837	$ 78,428	$ 128,116	$ 333,291
9	OPERATING REVENUES (c)										
10	Proposed Rate Schedules(b)	$ 5,801,709	$ 5,801,709	$ 4,730,145	$ 599,285	$ 67,642	$ 268,711	$ 14,428	$ 40,010	$ 77,046	$ 4,442
11	Other Revenues	93,091	93,091	77,824	8,407	697	4,918	243	480	523	-
12	TOTAL OPERATING REVENUES [A]	$ 5,894,801	$ 5,894,801	$ 4,807,968	$ 607,692	$ 68,339	$ 273,629	$ 14,671	$ 40,490	$ 77,569	$ 4,442
13	OPERATING EXPENSES (c)										
14	Operations and Maintenance										
15	Production	$ 1,209,301	$ 1,209,301	$ 1,001,973	$ 108,724	$ 7,871	$ 71,983	$ 2,499	$ 7,418	$ 8,832	$ -
16	Transmission and Distribution	557,484	557,484	468,626	43,418	2,921	24,153	1,103	2,647	4,125	10,492
17	Customer Accounts	364,929	364,929	350,885	9,628	541	885	729	49	557	1,655
18	Administrative and General	424,877	424,877	378,726	24,731	1,646	12,804	844	1,332	2,036	2,757
19	Total Operating and Maintenance Expense	$ 2,556,590	$ 2,556,590	$ 2,200,209	$ 186,500	$ 12,979	$ 109,825	$ 5,175	$ 11,447	$ 15,550	$ 14,904
20	Depreciation and Amortization	1,045,521	1,045,521	887,175	73,558	4,887	37,267	2,065	4,312	7,549	28,709
21	Taxes Other Than Income	217,356	217,356	185,660	15,793	1,047	8,258	432	896	1,463	3,807
22	Income Taxes	372,476	372,476	259,023	72,093	11,601	23,959	1,455	5,336	12,216	(13,206)
23	TOTAL EXPENSES [A]	$ 4,191,942	$ 4,191,942	$ 3,532,066	$ 347,944	$ 30,513	$ 179,308	$ 9,127	$ 21,991	$ 36,778	$ 34,215
24	OPERATING INCOME	$ 1,702,859	$ 1,702,859	$ 1,275,902	$ 259,748	$ 37,826	$ 94,321	$ 5,544	$ 18,500	$ 40,791	$ (29,772)
25	RATE OF RETURN AT PROPOSED RATES	8.95%	8.95%	7.85%	18.79%	41.26%	13.05%	14.65%	23.59%	31.84%	-8.93%

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Supporting Schedules
(a) G-3
(b) H-1
(c) G-4b
(d) C-5

Recap Scehdules
[A] A-1
[B] G-1

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended 04/30/2023
Rate Base Allocation to Rate Schedules/Classes

Line No.	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Comm/Ind	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire	Alloc. Factor (b)
	RATE BASE											
	GROSS PLANT IN SERVICE											
	Source of Supply Plant											
1	Commodity	$ 1,075,546	$ 1,075,546	$ 899,149	$ 97,131	$ 8,052	$ 56,823	$ 2,803	$ 5,544	$ 6,044	$ -	CBC
2	Demand	3,689,575	3,689,575	3,041,567	330,883	21,983	233,525	6,503	24,669	30,446	-	CMD
3	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
4	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
5	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
6	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
7	Total Source of Supply Plant	$ 4,765,121	$ 4,765,121	$ 3,940,716	$ 428,014	$ 30,034	$ 290,347	$ 9,306	$ 30,213	$ 36,491	$ -	
	Pumping Plant											
8	Commodity	$ 907,211	$ 907,211	$ 758,422	$ 81,929	$ 6,792	$ 47,930	$ 2,364	$ 4,676	$ 5,098	$ -	CBC
9	Demand	3,112,113	3,112,113	2,565,526	279,096	18,542	196,975	5,485	20,808	25,681	-	CMD
10	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
11	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
12	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
13	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
14	Total Pumping Plant	$ 4,019,324	$ 4,019,324	$ 3,323,948	$ 361,025	$ 25,334	$ 244,905	$ 7,849	$ 25,485	$ 30,779	$ -	
	Water Treatment Plant											
15	Commodity	$ 133,264	$ 133,264	$ 111,408	$ 12,035	$ 998	$ 7,041	$ 347	$ 687	$ 749	$ -	CBC
16	Demand	457,152	457,152	376,861	40,998	2,724	28,935	806	3,057	3,772	-	CMD
17	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
18	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
19	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
20	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
21	Total Water Treatment Plant	$ 590,416	$ 590,416	$ 488,269	$ 53,032	$ 3,721	$ 35,975	$ 1,153	$ 3,744	$ 4,521	$ -	
	Transmission and Distribution Plant											
22	Commodity	$ 5,915,446	$ 5,915,446	$ 4,945,270	$ 534,215	$ 44,284	$ 312,523	$ 15,417	$ 30,491	$ 33,244	$ -	CBC
23	Demand	20,292,463	20,292,463	16,728,453	1,819,839	120,904	1,284,372	35,764	135,680	167,452	-	CMD
24	Demand - Extra Cap Max Hour	-	-	-	-	-	-	-	-	-	-	CMH
25	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
26	Customer Meters	3,017,913	3,017,913	2,214,764	223,493	14,404	60,649	5,762	15,162	45,487	438,192	CM
27	Customer Services	10,429,911	10,429,911	9,355,954	548,042	30,876	90,054	21,484	10,292	51,459	321,750	CS
28	Fire Hydrants	722,395	722,395	697,759	19,145	1,075	1,760	1,450	98	1,108	-	CH
29	Total Transmission and Distribution Plant	$ 40,378,127	$ 40,378,127	$ 33,942,200	$ 3,144,734	$ 211,543	$ 1,749,358	$ 79,877	$ 191,723	$ 298,751	$ 759,941	
	Gross Plant In Service before Intangible and General Plant											
30	Commodity	$ 8,031,467	$ 8,031,467	$ 6,714,249	$ 725,309	$ 60,125	$ 424,316	$ 20,933	$ 41,398	$ 45,136	$ -	
31	Demand	27,551,303	27,551,303	22,712,407	2,470,816	164,152	1,743,806	48,557	184,214	227,352	-	
32	Customer Accounts	-	-	-	-	-	-	-	-	-	-	
33	Customer Meters	3,017,913	3,017,913	2,214,764	223,493	14,404	60,649	5,762	15,162	45,487	438,192	
34	Customer Services	10,429,911	10,429,911	9,355,954	548,042	30,876	90,054	21,484	10,292	51,459	321,750	
35	Fire Hydrants	722,395	722,395	697,759	19,145	1,075	1,760	1,450	98	1,108	-	
36	Gross Plant In Service	$ 49,752,989	$ 49,752,989	$ 41,695,132	$ 3,986,805	$ 270,633	$ 2,320,586	$ 98,185	$ 251,164	$ 370,542	$ 759,941	
	General Plant											
37	Commodity	$ 131,233	$ 131,233	$ 109,710	$ 11,851	$ 982	$ 6,933	$ 342	$ 676	$ 738	$ -	CBC
38	Demand	450,185	450,185	371,118	40,373	2,682	28,494	793	3,010	3,715	-	CMD
39	Customer Accounts	812,958	812,958	781,672	21,447	1,205	1,971	1,625	110	1,241	3,687	CB
40	Customer Meters	49,312	49,312	36,189	3,652	235	991	94	248	743	7,160	CM
41	Customer Services	170,424	170,424	152,875	8,955	505	1,471	351	168	841	5,257	CS
42	Fire Hydrants	11,804	11,804	11,401	313	18	29	24	2	18	-	CH
43	Total General Plant	$ 1,625,916	$ 1,625,916	$ 1,462,966	$ 86,591	$ 5,627	$ 39,889	$ 3,229	$ 4,214	$ 7,296	$ 16,104	

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended 04/30/2023
Rate Base Allocation to Rate Schedules/Classes

Line No.	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Comm/Ind	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire	Alloc. Factor (b)
	Intangible Plant											
44	Commodity	$ 1,001	$ 1,001	$ 837	$ 90	$ 7	$ 53	$ 3	$ 5	$ 6	$ -	CBC
45	Demand	3,434	3,434	2,831	308	20	217	6	23	28	-	CMD
46	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
47	Customer Meters	376	376	276	28	2	8	1	2	6	55	CM
48	Customer Services	1,300	1,300	1,166	68	4	11	3	1	6	40	CS
49	Fire Hydrants	90	90	87	2	0	0	0	0	0	-	CH
50	Total Intangible Plant	$ 6,202	$ 6,202	$ 5,198	$ 497	$ 34	$ 289	$ 12	$ 31	$ 46	$ 95	
	Allocated Corporate Plant											
51	Commodity	$ 202,641	$ 202,641	$ 169,406	$ 18,300	$ 1,517	$ 10,706	$ 528	$ 1,045	$ 1,139	$ -	CBC
52	Demand	695,142	695,142	573,053	62,341	4,142	43,998	1,225	4,648	5,736	-	CMD
53	Customer Accounts	1,255,309	1,255,309	1,207,000	33,118	1,860	3,044	2,508	169	1,917	5,693	CB
54	Customer Meters	76,144	76,144	55,880	5,639	363	1,530	145	383	1,148	11,056	CM
55	Customer Services	263,155	263,155	236,059	13,828	779	2,272	542	260	1,298	8,118	CS
56	Fire Hydrants	18,227	18,227	17,605	483	27	44	37	2	28	-	CH
57	Total Allocated Corporate Plant	$ 2,510,619	$ 2,510,619	$ 2,259,003	$ 133,708	$ 8,689	$ 61,594	$ 4,986	$ 6,506	$ 11,266	$ 24,867	
	Reconcling Amount											
58	Commodity		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	CBC
59	Demand		-	-	-	-	-	-	-	-	-	CMD
60	Customer Accounts		-	-	-	-	-	-	-	-	-	CB
61	Customer Meters		-	-	-	-	-	-	-	-	-	CM
62	Customer Services		-	-	-	-	-	-	-	-	-	CS
63	Fire Hydrants		-	-	-	-	-	-	-	-	-	CH
64	Total Reconciling Amount	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	Gross Plant In Service											
65	Commodity	$ 8,366,342	$ 8,366,342	$ 6,994,202	$ 755,551	$ 62,632	$ 442,008	$ 21,805	$ 43,125	$ 47,018	$ -	
66	Demand	28,700,065	28,700,065	23,659,409	2,573,837	170,997	1,816,515	50,581	191,895	236,831	-	
67	Customer Accounts	2,068,268	2,068,268	1,988,672	54,565	3,065	5,015	4,133	279	3,158	9,381	
68	Customer Meters	3,143,746	3,143,746	2,307,109	232,812	15,005	63,178	6,002	15,795	47,384	456,462	
69	Customer Services	10,864,790	10,864,790	9,746,054	570,893	32,163	93,809	22,380	10,721	53,605	335,165	
70	Fire Hydrants	752,516	752,516	726,852	19,943	1,120	1,833	1,511	102	1,154	-	
71	Total Gross Plant In Service (a)(c)	$ 53,895,726	$ 53,895,726	$ 45,422,299	$ 4,207,601	$ 284,982	$ 2,422,359	$ 106,412	$ 261,915	$ 389,150	$ 801,008	

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended 04/30/2023
Rate Base Allocation to Rate Schedules/Classes

Line No.	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Comm/Ind	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire	Alloc. Factor (b)
	ACCUMULATED DEPRECIATION AND AMORTIZATION											
	Source of Supply Plant											
72	Commodity	$ 506,860	$ 506,860	$ 423,731	$ 45,774	$ 3,794	$ 26,778	$ 1,321	$ 2,613	$ 2,849	$ -	CBC
73	Demand	1,738,742	1,738,742	1,433,363	155,931	10,360	110,050	3,064	11,626	14,348	-	CMD
74	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
75	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
76	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
77	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
78	Total Source of Supply Plant	$ 2,245,602	$ 2,245,602	$ 1,857,094	$ 201,705	$ 14,154	$ 136,829	$ 4,385	$ 14,238	$ 17,197	$ -	
	Pumping Plant											
79	Commodity	$ 650,770	$ 650,770	$ 544,039	$ 58,770	$ 4,872	$ 34,381	$ 1,696	$ 3,354	$ 3,657	$ -	CBC
80	Demand	2,232,415	2,232,415	1,840,331	200,204	13,301	141,296	3,934	14,926	18,422	-	CMD
81	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
82	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
83	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
84	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
85	Total Pumping Plant	$ 2,883,185	$ 2,883,185	$ 2,384,370	$ 258,974	$ 18,173	$ 175,678	$ 5,631	$ 18,281	$ 22,079	$ -	
	Water Treatment Plant											
86	Commodity	$ 90,871	$ 90,871	$ 75,968	$ 8,206	$ 680	$ 4,801	$ 237	$ 468	$ 511	$ -	CBC
87	Demand	311,727	311,727	256,978	27,956	1,857	19,730	549	2,084	2,572	-	CMD
88	Demand - Extra Cap Max Hour	-	-	-	-	-	-	-	-	-	-	CMH
89	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
90	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
91	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
92	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
93	Total Water Treatment Plant	$ 402,599	$ 402,599	$ 332,946	$ 36,162	$ 2,538	$ 24,531	$ 786	$ 2,553	$ 3,083	$ -	
	Transmission and Distribution Plant											
94	Commodity	$ 3,426,506	$ 3,426,506	$ 2,864,534	$ 309,442	$ 25,651	$ 181,028	$ 8,931	$ 17,662	$ 19,257	$ -	CBC
95	Demand	11,754,353	11,754,353	9,689,910	1,054,137	70,033	743,969	20,716	78,592	96,996	-	CMD
96	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
97	Customer Meters	1,670,571	1,670,571	1,225,986	123,715	7,973	33,573	3,189	8,393	25,179	242,562	CM
98	Customer Services	1,520,185	1,520,185	1,363,653	79,878	4,500	13,126	3,131	1,500	7,500	46,896	CS
99	Fire Hydrants	324,781	324,781	313,705	8,607	483	791	652	44	498	-	CH
100	Total Transmission and Distribution Plant	$ 18,696,396	$ 18,696,396	$ 15,457,789	$ 1,575,780	$ 108,642	$ 972,487	$ 36,619	$ 106,191	$ 149,431	$ 289,458	
101	General Plant											
102	Commodity	$ 80,798	$ 80,798	$ 67,546	$ 7,297	$ 605	$ 4,269	$ 211	$ 416	$ 454	$ -	CBC
103	Demand	277,171	277,171	228,490	24,857	1,651	17,543	488	1,853	2,287	-	CMD
104	Customer Accounts	500,523	500,523	481,261	13,205	742	1,214	1,000	67	764	2,270	CB
105	Customer Meters	30,361	30,361	22,281	2,248	145	610	58	153	458	4,408	CM
106	Customer Services	104,927	104,927	94,122	5,513	311	906	216	104	518	3,237	CS
107	Fire Hydrants	7,267	7,267	7,020	193	11	18	15	1	11	-	CH
108	Total General Plant	$ 1,001,046	$ 1,001,046	$ 900,721	$ 53,313	$ 3,464	$ 24,559	$ 1,988	$ 2,594	$ 4,492	$ 9,915	

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended 04/30/2023
Rate Base Allocation to Rate Schedules/Classes

Line No.	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Comm/Ind	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire	Alloc. Factor (b)
	Allocated Corporate Plant											
109	Commodity	$ 5,060	$ 5,060	$ 4,230	$ 457	$ 38	$ 267	$ 13	$ 26	$ 28	$ -	CBC
110	Demand	17,356	17,356	14,308	1,557	103	1,099	31	116	143	-	CMD
111	Customer Accounts	31,342	31,342	30,136	827	46	76	63	4	48	142	CB
112	Customer Meters	1,901	1,901	1,395	141	9	38	4	10	29	276	CM
113	Customer Services	6,570	6,570	5,894	345	19	57	14	6	32	203	CS
114	Fire Hydrants	455	455	440	12	1	1	1	0	1	-	CH
115	Total Allocated Corporate Plant	$ 62,685	$ 62,685	$ 56,403	$ 3,338	$ 217	$ 1,538	$ 124	$ 162	$ 281	$ 621	
	Retirement Work in Progress											
116	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	CBC
117	Demand	-	-	-	-	-	-	-	-	-	-	CMD
118	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
119	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
120	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
121	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
122	Total Retirement Work in Progress	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	Advances in Aid of Construction											
123	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	CBC
124	Demand	-	-	-	-	-	-	-	-	-	-	CMD
125	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
126	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
127	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
128	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
129	Total Advances in Aid of Construction	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	Accumulated Depreciation/Amortization											
130	Commodity	$ 4,760,864	$ 4,760,864	$ 3,980,049	$ 429,946	$ 35,641	$ 251,525	$ 12,408	$ 24,540	$ 26,756	$ -	
131	Demand	16,331,764	16,331,764	13,463,380	1,464,641	97,306	1,033,687	28,783	109,198	134,769	-	
132	Customer Accounts	531,865	531,865	511,397	14,032	788	1,290	1,063	72	812	2,412	
133	Customer Meters	1,702,833	1,702,833	1,249,662	126,104	8,127	34,221	3,251	8,555	25,666	247,246	
134	Customer Services	1,631,682	1,631,682	1,463,670	85,737	4,830	14,088	3,361	1,610	8,050	50,335	
135	Fire Hydrants	332,504	332,504	321,164	8,812	495	810	667	45	510	-	
136	Total Accumulated Depreciation/Amortization (a)(c)	$ 25,291,512	$ 25,291,512	$ 20,989,322	$ 2,129,272	$ 147,187	$ 1,335,621	$ 49,534	$ 144,020	$ 196,562	$ 299,994	

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended 04/30/2023
Rate Base Allocation to Rate Schedules/Classes

Line No.	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Comm/Ind	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire	Alloc. Factor (b)
	NET UTILITY PLANT IN SERVICE											
	Net Plant											
137	Commodity	$ 3,605,477	$ 3,605,477	$ 3,014,153	$ 325,605	$ 26,991	$ 190,484	$ 9,397	$ 18,585	$ 20,263	$ -	
138	Demand	12,368,302	12,368,302	10,196,029	1,109,196	73,691	782,828	21,798	82,697	102,062	-	
139	Customer Accounts	1,536,402	1,536,402	1,477,275	40,533	2,277	3,726	3,070	207	2,346	6,968	
140	Customer Meters	1,440,914	1,440,914	1,057,447	106,708	6,877	28,957	2,751	7,239	21,718	209,216	
141	Customer Services	9,233,107	9,233,107	8,282,384	485,156	27,333	79,720	19,019	9,111	45,555	284,830	
142	Fire Hydrants	420,012	420,012	405,688	11,131	625	1,023	843	57	644	-	
143	Net Utility Plant in Service (a)	$ 28,604,214	$ 28,604,214	$ 24,432,977	$ 2,078,329	$ 137,794	$ 1,086,738	$ 56,878	$ 117,896	$ 192,587	$ 501,014	
	CONSTRUCTION WORK IN PROGRESS											
	Construction Work in Progress											
144	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	CBC
145	Demand	-	-	-	-	-	-	-	-	-	-	CMD
146	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
147	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
148	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
149	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
150	Total Construction Work in Progress (a)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	WORKING CAPITAL ASSETS											
	Working Capital Assets											
151	Commodity	$ (415,552)	$ (415,552)	$ (347,399)	$ (37,528)	$ (3,111)	$ (21,954)	$ (1,083)	$ (2,142)	$ (2,335)	$ -	CBC
152	Demand	(1,425,518)	(1,425,518)	(1,175,151)	(127,841)	(8,493)	(90,225)	(2,512)	(9,531)	(11,763)	-	CMD
153	Customer Accounts	(177,079)	(177,079)	(170,264)	(4,672)	(262)	(429)	(354)	(24)	(270)	(803)	CB
154	Customer Meters	(166,074)	(166,074)	(121,877)	(12,299)	(793)	(3,337)	(317)	(834)	(2,503)	(24,113)	CM
155	Customer Services	(1,064,169)	(1,064,169)	(954,593)	(55,917)	(3,150)	(9,188)	(2,192)	(1,050)	(5,250)	(32,828)	CS
156	Fire Hydrants	(48,409)	(48,409)	(46,758)	(1,283)	(72)	(118)	(97)	(7)	(74)	-	CH
157	Total Working Capital Assets (a)	$ (3,296,801)	$ (3,296,801)	$ (2,816,042)	$ (239,539)	$ (15,882)	$ (125,253)	$ (6,556)	$ (13,588)	$ (22,197)	$ (57,745)	
	CONTRIBUTIONS & ADVANCES IN AID OF CONSTRUCTION											
	Contributions & Advances in Aid of Construction											
158	Commodity	$ (791,441)	$ (791,441)	$ (661,639)	$ (71,474)	$ (5,925)	$ (41,813)	$ (2,063)	$ (4,080)	$ (4,448)	$ -	CBC
159	Demand	(2,714,975)	(2,714,975)	(2,238,138)	(243,480)	(16,176)	(171,839)	(4,785)	(18,153)	(22,404)	-	CMD
160	Customer Accounts	(337,257)	(337,257)	(324,278)	(8,897)	(500)	(818)	(674)	(45)	(515)	(1,530)	CB
161	Customer Meters	(316,296)	(316,296)	(232,121)	(23,423)	(1,510)	(6,356)	(604)	(1,589)	(4,767)	(45,925)	CM
162	Customer Services	(2,026,766)	(2,026,766)	(1,818,072)	(106,497)	(6,000)	(17,499)	(4,175)	(2,000)	(10,000)	(62,523)	CS
163	Fire Hydrants	(92,197)	(92,197)	(89,053)	(2,443)	(137)	(225)	(185)	(12)	(141)	-	CH
164	Total Contributions & Advances in Aid of Construction (a)	$ (6,278,932)	$ (6,278,932)	$ (5,363,301)	$ (456,215)	$ (30,247)	$ (238,551)	$ (12,485)	$ (25,879)	$ (42,275)	$ (109,978)	

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended 04/30/2023
Rate Base Allocation to Rate Schedules/Classes

Line No.	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Comm/Ind	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire	Alloc. Factor (b)
	RATE BASE											
	Rate Base											
165	Commodity	$ 2,398,484	$ 2,398,484	$ 2,005,116	$ 216,603	$ 17,955	$ 126,716	$ 6,251	$ 12,363	$ 13,479	$ -	
166	Demand	8,227,808	8,227,808	6,782,740	737,874	49,022	520,763	14,501	55,013	67,895	-	
167	Customer Accounts	1,022,066	1,022,066	982,733	26,964	1,515	2,478	2,042	138	1,560	4,636	
168	Customer Meters	958,544	958,544	703,449	70,985	4,575	19,263	1,830	4,816	14,448	139,178	
169	Customer Services	6,142,172	6,142,172	5,509,719	322,742	18,183	53,033	12,652	6,061	30,304	189,478	
170	Fire Hydrants	279,406	279,406	269,877	7,405	416	681	561	38	429	-	
171	**Total Rate Base [A]**	**$ 19,028,481**	**$ 19,028,481**	**$ 16,253,634**	**$ 1,382,574**	**$ 91,665**	**$ 722,934**	**$ 37,837**	**$ 78,428**	**$ 128,116**	**$ 333,291**	

Supporting Schedules
(a) G-5, (b) G-7a, (c) F-1.3

Recap Schedules
[A] G-1

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended 04/30/2023
Revenue and Expense Allocation to Rate Schedules at Present Revenues

Line No.	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Comm/Ind	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire	Alloc. Code (b)
	REVENUES											
1	Revenue Water Service (c)	$ 4,095,946	$ 4,095,946	$ 3,371,644	$ 407,548	$ 44,486	$ 176,113	$ 10,111	$ 26,402	$ 56,220	$ 3,421	Direct
2	Other Revenue	93,091	93,091	77,824	8,407	697	4,918	243	480	523	-	CBC
3	Total Revenue	$ 4,189,037	$ 4,189,037	$ 3,449,468	$ 415,955	$ 45,183	$ 181,031	$ 10,354	$ 26,882	$ 56,744	$ 3,421	
	EXPENSES (A)											
	Source of Supply Expenses											
	Operation											
4	Commodity	$ 290,416	$ 290,416	$ 242,786	$ 26,227	$ 2,174	$ 15,343	$ 757	$ 1,497	$ 1,632	$ -	CBC
5	Demand	400,232	400,232	329,938	35,893	2,385	25,332	705	2,676	3,303	-	CMD
6	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
7	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
8	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
9	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
10	Total Operation	$690,648	690,648	572,724	62,120	4,559	40,675	1,462	4,173	4,935	0	
	Maintenance											
11	Commodity	$ 6,902	$ 6,902	$ 5,770	$ 623	$ 52	$ 365	$ 18	$ 36	$ 39	$ -	CBC
12	Demand	8,907	8,907	7,343	799	53	564	16	60	74	-	CMD
13	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
14	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
15	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
16	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
17	Total Maintenance	$ 15,809	$ 15,809	$ 13,113	$ 1,422	$ 105	$ 928	$ 34	$ 95	$ 112	$ -	
	Total Source of Supply Expenses											
18	Commodity	$ 297,318	$ 297,318	$ 248,556	$ 26,850	$ 2,226	$ 15,708	$ 775	$ 1,533	$ 1,671	$ -	
19	Demand	409,139	409,139	337,281	36,692	2,438	25,896	721	2,736	3,376	-	
20	Customer Accounts	-	-	-	-	-	-	-	-	-	-	
21	Customer Meters	-	-	-	-	-	-	-	-	-	-	
22	Customer Services	-	-	-	-	-	-	-	-	-	-	
23	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	
24	Total Source of Supply Expenses	$ 706,457	$ 706,457	$ 585,837	$ 63,542	$ 4,663	$ 41,603	$ 1,496	$ 4,268	$ 5,047	$ -	

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended 04/30/2023
Revenue and Expense Allocation to Rate Schedules at Present Revenues

Line No.	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Comm/Ind	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire	Alloc. Code (b)
	Water Treatment Expenses											
	Operation											
25	Commodity	$ 134,017	$ 134,017	$ 112,037	$ 12,103	$ 1,003	$ 7,080	$ 349	$ 691	$ 753	$ -	CBC
26	Demand	364,521	364,521	300,500	32,690	2,172	23,072	642	2,437	3,008	-	CMD
27	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
28	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
29	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
30	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
31	Total Operation	$ 498,538	$ 498,538	$ 412,537	$ 44,793	$ 3,175	$ 30,152	$ 992	$ 3,128	$ 3,761	$ -	
	Maintenance											
32	Commodity	$ 4,305	$ 4,305	$ 3,599	$ 389	$ 32	$ 227	$ 11	$ 22	$ 24	$ -	CBC
33	Demand	-	-	-	-	-	-	-	-	-	-	CMD
34	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
35	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
36	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
37	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
38	Total Maintenance	$ 4,305	$ 4,305	$ 3,599	$ 389	$ 32	$ 227	$ 11	$ 22	$ 24	$ -	
	Total Water Treatment Expenses											
39	Commodity	$ 138,322	$ 138,322	$ 115,636	$ 12,492	$ 1,036	$ 7,308	$ 361	$ 713	$ 777	$ -	
40	Demand	364,521	364,521	300,500	32,690	2,172	23,072	642	2,437	3,008	-	
41	Customer Accounts	-	-	-	-	-	-	-	-	-	-	
42	Customer Meters	-	-	-	-	-	-	-	-	-	-	
43	Customer Services	-	-	-	-	-	-	-	-	-	-	
44	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	
45	Total Water Treatment	$ 502,844	$ 502,844	$ 416,136	$ 45,182	$ 3,207	$ 30,379	$ 1,003	$ 3,150	$ 3,785	$ -	
	Total Production Expenses											
46	Commodity	$ 435,640	$ 435,640	$ 364,192	$ 39,342	$ 3,261	$ 23,016	$ 1,135	$ 2,246	$ 2,448	$ -	
47	Demand	773,660	773,660	637,781	69,382	4,610	48,967	1,364	5,173	6,384	-	
48	Customer Accounts	-	-	-	-	-	-	-	-	-	-	
49	Customer Meters	-	-	-	-	-	-	-	-	-	-	
50	Customer Services	-	-	-	-	-	-	-	-	-	-	
51	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	
52	**Total Production Expenses**	**$ 1,209,301**	**$ 1,209,301**	**$ 1,001,973**	**$ 108,724**	**$ 7,871**	**$ 71,983**	**$ 2,499**	**$ 7,418**	**$ 8,832**	**$ -**	

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended 04/30/2023
Revenue and Expense Allocation to Rate Schedules at Present Revenues

Line No.	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Comm/Ind	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire	Alloc. Code (b)
	Transmission and Distribution Expenses											
	Operation											
53	Commodity	$ 81,041	$ 81,041	$ 67,750	$ 7,319	$ 607	$ 4,282	$ 211	$ 418	$ 455	$ -	CBC
54	Demand	278,006	278,006	229,179	24,932	1,656	17,596	490	1,859	2,294	-	CMD
55	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
56	Customer Meters	41,345	41,345	30,342	3,062	197	831	79	208	623	6,003	CM
57	Customer Services	142,889	142,889	128,176	7,508	423	1,234	294	141	705	4,408	CS
58	Fire Hydrants	9,897	9,897	9,559	262	15	24	20	1	15	-	CH
59	Total Operation	$ 553,178	$ 553,178	$ 465,006	$ 43,083	$ 2,898	$ 23,966	$ 1,094	$ 2,627	$ 4,093	$ 10,411	
	Maintenance											
60	Commodity	$ 631	$ 631	$ 527	$ 57	$ 5	$ 33	$ 2	$ 3	$ 4	$ -	CBC
61	Demand	2,164	2,164	1,784	194	13	137	4	14	18	-	CMD
62	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
63	Customer Meters	322	322	236	24	2	6	1	2	5	47	CM
64	Customer Services	1,112	1,112	998	58	3	10	2	1	5	34	CS
65	Fire Hydrants	77	77	74	2	0	0	0	0	0	-	CH
66	Total Maintenance	$ 4,305	$ 4,305	$ 3,619	$ 335	$ 23	$ 187	$ 9	$ 20	$ 32	$ 81	
	Total Transmission & Distribution Expenses											
67	Commodity	$ 81,672	$ 81,672	$ 68,277	$ 7,376	$ 611	$ 4,315	$ 213	$ 421	$ 459	$ -	
68	Demand	280,169	280,169	230,963	25,126	1,669	17,733	494	1,873	2,312	-	
69	Customer Accounts	-	-	-	-	-	-	-	-	-	-	
70	Customer Meters	41,667	41,667	30,578	3,086	199	837	80	209	628	6,050	
71	Customer Services	144,001	144,001	129,174	7,567	426	1,243	297	142	710	4,442	
72	Fire Hydrants	9,974	9,974	9,634	264	15	24	20	1	15	-	
73	**Total Transmission & Distribution Expen**	**$ 557,484**	**$ 557,484**	**$ 468,626**	**$ 43,418**	**$ 2,921**	**$ 24,153**	**$ 1,103**	**$ 2,647**	**$ 4,125**	**$ 10,492**	

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended 04/30/2023
Revenue and Expense Allocation to Rate Schedules at Present Revenues

Line No.	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Comm/Ind	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire	Alloc. Code (b)
	Customer Accounts Expenses											
74	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	CBC
75	Demand	-	-	-	-	-	-	-	-	-	-	CMD
76	Customer Accounts	351,040	351,040	337,530	9,261	520	851	701	47	536	1,592	CB
77	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
78	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
79	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
80	Total Customer Accounts	$ 351,040	$ 351,040	$ 337,530	$ 9,261	$ 520	$ 851	$ 701	$ 47	$ 536	$ 1,592	
	O&M w/oA&G Expenses											
81	Commodity	$ 517,312	$ 517,312	$ 432,470	$ 46,718	$ 3,873	$ 27,331	$ 1,348	$ 2,667	$ 2,907	$ -	
82	Demand	1,053,830	1,053,830	868,743	94,508	6,279	66,700	1,857	7,046	8,696	-	
83	Customer Accounts	351,040	351,040	337,530	9,261	520	851	701	47	536	1,592	
84	Customer Meters	41,667	41,667	30,578	3,086	199	837	80	209	628	6,050	
85	Customer Services	144,001	144,001	129,174	7,567	426	1,243	297	142	710	4,442	
86	Fire Hydrants	9,974	9,974	9,634	264	15	24	20	1	15	-	
87	**Total O&M w/oA&G Expenses**	$ 2,117,824	$ 2,117,824	$ 1,808,129	$ 161,403	$ 11,312	$ 96,987	$ 4,303	$ 10,113	$ 13,493	$ 12,084	
	Administrative and General Expenses											
88	Commodity	$ 47,730	$ 47,730	$ 39,902	$ 4,310	$ 357	$ 2,522	$ 124	$ 246	$ 268	$ -	CBC
89	Demand	149,105	149,105	122,917	13,372	888	9,437	263	997	1,230	-	CMD
90	Customer Accounts	192,952	192,952	185,526	5,090	286	468	386	26	295	875	CB
91	Customer Meters	7,473	7,473	5,485	553	36	150	14	38	113	1,085	CM
92	Customer Services	25,828	25,828	23,169	1,357	76	223	53	25	127	797	CS
93	Fire Hydrants	1,789	1,789	1,728	47	3	4	4	0	3	-	CH
94	Total Administrative and General Expenses	$ 424,877	$ 424,877	$ 378,726	$ 24,731	$ 1,646	$ 12,804	$ 844	$ 1,332	$ 2,036	$ 2,757	
	Total Operation and Maintenance Expenses											
95	Commodity	$ 565,042	$ 565,042	$ 472,371	$ 51,028	$ 4,230	$ 29,852	$ 1,473	$ 2,913	$ 3,175	$ -	
96	Demand	1,202,934	1,202,934	991,660	107,880	7,167	76,137	2,120	8,043	9,927	-	
97	Customer Accounts	543,992	543,992	523,057	14,352	806	1,319	1,087	73	831	2,467	
98	Customer Meters	49,140	49,140	36,063	3,639	235	988	94	247	741	7,135	
99	Customer Services	169,829	169,829	152,342	8,924	503	1,466	350	168	838	5,239	
100	Fire Hydrants	11,763	11,763	11,362	312	18	29	24	2	18	-	
101	**Total Operation and Maintenance Expense**	$ 2,542,701	$ 2,542,701	$ 2,186,855	$ 186,134	$ 12,958	$ 109,791	$ 5,147	$ 11,445	$ 15,529	$ 14,841	

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended 04/30/2023
Revenue and Expense Allocation to Rate Schedules at Present Revenues

Line No.	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Comm/Ind	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire	Alloc. Code (b)
	Depreciation & Amort Expense											
102	Commodity	$ 118,845	$ 118,845	$ 99,353	$ 10,733	$ 890	$ 6,279	$ 310	$ 613	$ 668	$ -	CBC
103	Demand	407,688	407,688	336,085	36,562	2,429	25,804	719	2,726	3,364	-	CMD
104	Customer Accounts	154,856	154,856	148,897	4,085	229	376	309	21	236	702	CB
105	Customer Meters	148,158	148,158	108,729	10,972	707	2,977	283	744	2,233	21,512	CM
106	Customer Services	210,521	210,521	188,844	11,062	623	1,818	434	208	1,039	6,494	CS
107	Fire Hydrants	5,452	5,452	5,266	144	8	13	11	1	8	-	CH
108		-	-	-	-	-	-	-	-	-	-	CH
109	Total Depreciation & Amort Expense	$ 1,045,521	$ 1,045,521	$ 887,175	$ 73,558	$ 4,887	$ 37,267	$ 2,065	$ 4,312	$ 7,549	$ 28,709	
	Taxes Other Than Income											
110	Commodity	$ 23,970	$ 23,970	$ 20,039	$ 2,165	$ 179	$ 1,266	$ 62	$ 124	$ 135	$ -	CBC
111	Demand	82,229	82,229	67,787	7,374	490	5,205	145	550	679	-	CMD
112	Customer Accounts	10,215	10,215	9,821	269	15	25	20	1	16	46	CB
113	Customer Meters	9,580	9,580	7,030	709	46	193	18	48	144	1,391	CM
114	Customer Services	61,385	61,385	55,064	3,225	182	530	126	61	303	1,894	CS
115	Fire Hydrants	2,792	2,792	2,697	74	4	7	6	0	4	-	CH
116	Total Taxes Other Than Income	$ 190,171	$ 190,171	$ 162,439	$ 13,817	$ 916	$ 7,225	$ 378	$ 784	$ 1,280	$ 3,331	
	O&M, Customer, A&G and Other Taxes											
117	Commodity	$ 707,857	$ 707,857	$ 591,764	$ 63,925	$ 5,299	$ 37,397	$ 1,845	$ 3,649	$ 3,978	$ -	
118	Demand	1,692,851	1,692,851	1,395,532	151,816	10,086	107,146	2,984	11,319	13,969	-	
119	Customer Accounts	709,063	709,063	681,775	18,706	1,051	1,719	1,417	96	1,083	3,216	
120	Customer Meters	206,878	206,878	151,822	15,320	987	4,158	395	1,039	3,118	30,038	
121	Customer Services	441,735	441,735	396,250	23,211	1,308	3,814	910	436	2,179	13,627	
122	Fire Hydrants	20,007	20,007	19,325	530	30	49	40	3	31	-	
123	**Total O&M, Customer, A&G and Other Taxes**	$ 3,778,392	$ 3,778,392	$ 3,236,468	$ 273,510	$ 18,761	$ 154,283	$ 7,590	$ 16,541	$ 24,358	$ 46,881	
	Labor Allocator											
124	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	CBC
125	Demand	-	-	-	-	-	-	-	-	-	-	CMD
126	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
127	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
128	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
129	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
130	Total Labor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended 04/30/2023
Revenue and Expense Allocation to Rate Schedules at Present Revenues

Line No.	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Comm/Ind	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire	Alloc. Code (b)
	OPERATING INCOME											
131	Income Before Taxes	$ 410,645	$ 410,645	$ 212,999	$ 142,445	$ 26,422	$ 26,749	$ 2,763	$ 10,341	$ 32,385	$ (43,460)	
132	State Income Tax	(8,186)	(8,186)	(13,743)	4,923	1,158	235	79	390	1,396	(2,625)	
133	Federal Income Tax	(33,364)	(33,364)	(56,011)	20,065	4,721	959	322	1,590	5,691	(10,700)	
134	Total Income Taxes	$ (41,549)	$ (41,549)	$ (69,753)	$ 24,988	$ 5,879	$ 1,194	$ 402	$ 1,980	$ 7,087	$ (13,325)	
135	Net Income After Tax	$ 452,194	$ 452,194	$ 282,753	$ 117,457	$ 20,543	$ 25,555	$ 2,362	$ 8,361	$ 25,298	$ (30,134)	
136	Present Return Rate Of Return	2.38%	2.38%	1.74%	8.50%	22.41%	3.53%	6.24%	10.66%	19.75%	-9.04%	
137	Present Relative Return Rate Of Return	1.00	1.00	0.73	3.57	9.43	1.49	2.63	4.49	8.31	(3.80)	
	State Income Tax											
138	Income Before Tax	$ 410,645	$ 410,645	$ 212,999	$ 142,445	$ 26,422	$ 26,749	$ 2,763	$ 10,341	$ 32,385	$ (43,460)	
139	Less: Interest Expense	577,705	577,705	493,460	41,975	2,783	21,948	1,149	2,381	3,890	10,119	
140	State Taxable Income	$ (167,060)	$ (167,060)	$ (280,461)	$ 100,471	$ 23,639	$ 4,800	$ 1,615	$ 7,960	$ 28,496	$ (53,578)	
141	Pro Forma State Income Tax	$ (8,186)	$ (8,186)	$ (13,743)	$ 4,923	$ 1,158	$ 235	$ 79	$ 390	$ 1,396	$ (2,625)	
142	Amortization of Flow Through Tax	0	0	0	0	0	0	0	0	0	0	
143	Subtotal State Income Tax	$ (8,186)	$ (8,186)	$ (13,743)	$ 4,923	$ 1,158	$ 235	$ 79	$ 390	$ 1,396	$ (2,625)	
144	Deferred State Income Tax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
145	**Total State Income Tax**	**$ (8,186)**	**$ (8,186)**	**$ (13,743)**	**$ 4,923**	**$ 1,158**	**$ 235**	**$ 79**	**$ 390**	**$ 1,396**	**$ (2,625)**	
	Federal Income Tax											
146	Income Before Tax	$ 410,645	$ 410,645	$ 212,999	$ 142,445	$ 26,422	$ 26,749	$ 2,763	$ 10,341	$ 32,385	$ (43,460)	
147	Less: Interest Expense	577,705	577,705	493,460	41,975	2,783	21,948	1,149	2,381	3,890	10,119	
148	Less: State Income Tax	(8,186)	(8,186)	(13,743)	4,923	1,158	235	79	390	1,396	(2,625)	
149		-	-	-	-	-	-	-	-	-	-	
150	Federal Taxable Income	$ (158,874)	$ (158,874)	$ (266,718)	$ 95,547	$ 22,480	$ 4,565	$ 1,536	$ 7,570	$ 27,099	$ (50,953)	
151	Pro Forma Federal Income Tax	$ (33,364)	$ (33,364)	$ (56,011)	$ 20,065	$ 4,721	$ 959	$ 322	$ 1,590	$ 5,691	$ (10,700)	
152	ITC Amortization	-	-	-	-	-	-	-	-	-	-	CRB
153	Subtotal Federal Income Tax	$ (33,364)	$ (33,364)	$ (56,011)	$ 20,065	$ 4,721	$ 959	$ 322	$ 1,590	$ 5,691	$ (10,700)	
154	Deferred Federal Income Tax	-	-	-	-	-	-	-	-	-	-	
155	**Total Federal Income Tax**	**(33,364)**	**(33,364)**	**(56,011)**	**20,065**	**4,721**	**959**	**322**	**1,590**	**5,691**	**(10,700)**	
156	**Total Income Tax**	**(41,549)**	**(41,549)**	**(69,753)**	**24,988**	**5,879**	**1,194**	**402**	**1,980**	**7,087**	**(13,325)**	

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended 04/30/2023
Revenue and Expense Allocation to Rate Schedules at Present Revenues

Line No.	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Comm/Ind	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire	Alloc. Code (b)
PRESENT REVENUES TAXES & ROR												
	Present Revenues											
157	Revenues	$ 4,411,659	$ 4,411,659	$ 3,371,644	$ 407,548	$ 44,486	$ 176,113	$ 176,113	$ 176,113	$ 56,220	$ 3,421	
158	Other Revenue	93,091	93,091	77,824	8,407	697	4,918	243	480	523	-	
159	Total Present Revenue	**$ 4,504,751**	**$ 4,504,751**	**$ 3,449,468**	**$ 415,955**	**$ 45,183**	**$ 181,031**	**$ 176,356**	**$ 176,593**	**$ 56,744**	**$ 3,421**	
160	O&M, Customer, A&G and Other Taxes	$ 3,778,392	$ 3,778,392	$ 3,236,468	$ 273,510	$ 18,761	$ 154,283	$ 7,590	$ 16,541	$ 24,358	$ 46,881	
161	Income Before Tax	$ 726,358	$ 726,358	$ 212,999	$ 142,445	$ 26,422	$ 26,749	$ 168,765	$ 160,052	$ 32,385	$ (43,460)	
162	Less: Interest Expense	577,705	577,705	493,460	41,975	2,783	21,948	1,149	2,381	3,890	10,119	
163	State Taxable Income	$ 148,654	$ 148,654	$ (280,461)	$ 100,471	$ 23,639	$ 4,800	$ 167,617	$ 157,671	$ 28,496	$ (53,578)	
164	Pro Forma State Income Tax	$ (8,186)	$ (8,186)	$ (13,743)	$ 4,923	$ 1,158	$ 235	$ 79	$ 390	$ 1,396	$ (2,625)	
165	Amortization of Flow Through Tax	-	-	-	-	-	-	-	-	-	-	
166	Subtotal State Income Tax	$ (8,186)	$ (8,185.93)	$ (13,742.59)	$ 4,923.06	$ 1,158.30	$ 235.22	$ 79.12	$ 390.02	$ 1,396.29	$ (2,625.34)	
167	Deferred State Income Tax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
168	**Total State Income Tax**	$ (8,186)	$ (8,186)	$ (13,743)	$ 4,923	$ 1,158	$ 235	$ 79	$ 390	$ 1,396	$ (2,625)	
169	Income Before Tax	$ 726,358	$ 726,358	$ 212,999	$ 142,445	$ 26,422	$ 26,749	$ 168,765	$ 160,052	$ 32,385	$ (43,460)	
170	Less: Interest Expense	577,705	577,705	493,460	41,975	2,783	21,948	1,149	2,381	3,890	10,119	
171	Less: State Income Tax	(8,186)	(8,186)	(13,743)	4,923	1,158	235	79	390	1,396	(2,625)	
172		-	-	-	-	-	-	-	-	-	-	
173	Federal Taxable Income	$156,840	156,840	(266,718)	95,547	22,480	4,565	167,538	157,281	27,099	(50,953)	
174	Pro Forma Federal Income Tax	$ (33,364)	(33,364)	(56,011)	20,065	4,721	959	322	1,590	5,691	(10,700)	
175	ITC Amortization	-	0	0	0	0	0	0	0	0	0	CRB
176	Subtotal Federal Income Tax	($33,364)	(33,364)	(56,011)	20,065	4,721	959	322	1,590	5,691	(10,700)	
177	**Total Federal Income Tax**	($33,364)	(33,364)	(56,011)	20,065	4,721	959	322	1,590	5,691	(10,700)	
178	**Total Income Tax**	($41,549)	(41,549)	(69,753)	24,988	5,879	1,194	402	1,980	7,087	(13,325)	
179	**Income After Tax**	**$767,908**	**$767,908**	**$282,753**	**$117,457**	**$20,543**	**$25,555**	**$168,364**	**$158,072**	**$25,298**	**($30,134)**	
	Present Revenues											
180	**Return Rate Of Return**	4.04%	4.04%	1.74%	8.50%	22.41%	3.53%	444.97%	201.55%	19.75%	-9.04%	
181	**Realtive Rate Of Return**	1.00	1.00	0.43	2.11	5.55	0.88	110.26	49.94	4.89	(2.24)	

Supporting Schedules
(a) C-1, (b) G-7a, (c) H-1

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended 04/30/2023
Revenue and Expense Allocation to Rate Schedules at Proposed Revenues

Line No.	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Comm/Ind	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire	Alloc. Code (b)
	REVENUES											
1	Revenue Water Service (c)	$ 5,801,709	$ 5,801,709	$ 4,730,145	$ 599,285	$ 67,642	$ 268,711	$ 14,428	$ 40,010	$ 77,046	$ 4,442	Direct
2	Other Revenue	93,091	93,091	77,824	8,407	697	4,918	243	480	523	-	CBC
3	Total Revenue	$ 5,894,801	$ 5,894,801	$ 4,807,968	$ 607,692	$ 68,339	$ 273,629	$ 14,671	$ 40,490	$ 77,569	$ 4,442	
	EXPENSES (A)											
	Source of Supply Expenses											
	Operation											
4	Commodity	$ 290,416	$ 290,416	$ 242,786	$ 26,227	$ 2,174	$ 15,343	$ 757	$ 1,497	$ 1,632	$ -	CBC
5	Demand	400,232	400,232	329,938	35,893	2,385	25,332	705	2,676	3,303	-	CMD
6	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
7	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
8	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
9	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
10	Total Operation	$690,648	690,648	572,724	62,120	4,559	40,675	1,462	4,173	4,935	0	
	Maintenance											
11	Commodity	$ 6,902	$ 6,902	$ 5,770	$ 623	$ 52	$ 365	$ 18	$ 36	$ 39	$ -	CBC
12	Demand	8,907	8,907	7,343	799	53	564	16	60	74	-	CMD
13	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
14	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
15	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
16	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
17	Total Maintenance	$ 15,809	$ 15,809	$ 13,113	$ 1,422	$ 105	$ 928	$ 34	$ 95	$ 112	$ -	
	Total Source of Supply Expenses											
18	Commodity	$ 297,318	$ 297,318	$ 248,556	$ 26,850	$ 2,226	$ 15,708	$ 775	$ 1,533	$ 1,671	$ -	
19	Demand	409,139	409,139	337,281	36,692	2,438	25,896	721	2,736	3,376	-	
20	Customer Accounts	-	-	-	-	-	-	-	-	-	-	
21	Customer Meters	-	-	-	-	-	-	-	-	-	-	
22	Customer Services	-	-	-	-	-	-	-	-	-	-	
23	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	
24	Total Source of Supply Expenses	$ 706,457	$ 706,457	$ 585,837	$ 63,542	$ 4,663	$ 41,603	$ 1,496	$ 4,268	$ 5,047	$ -	

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended 04/30/2023
Revenue and Expense Allocation to Rate Schedules at Proposed Revenues

Line No.	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Comm/Ind	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire	Alloc. Code (b)
	Water Treatment Expenses											
	Operation											
25	Commodity	$ 134,017	$ 134,017	$ 112,037	$ 12,103	$ 1,003	$ 7,080	$ 349	$ 691	$ 753	$ -	CBC
26	Demand	364,521	364,521	300,500	32,690	2,172	23,072	642	2,437	3,008	-	CMD
27	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
28	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
29	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
30	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
31	Total Operation	$ 498,538	$ 498,538	$ 412,537	$ 44,793	$ 3,175	$ 30,152	$ 992	$ 3,128	$ 3,761	$ -	
	Maintenance											
32	Commodity	$ 4,305	$ 4,305	$ 3,599	$ 389	$ 32	$ 227	$ 11	$ 22	$ 24	$ -	CBC
33	Demand	-	-	-	-	-	-	-	-	-	-	CMD
34	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
35	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
36	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
37	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
38	Total Maintenance	$ 4,305	$ 4,305	$ 3,599	$ 389	$ 32	$ 227	$ 11	$ 22	$ 24	$ -	
	Total Water Treatment Expenses											
39	Commodity	$ 138,322	$ 138,322	$ 115,636	$ 12,492	$ 1,036	$ 7,308	$ 361	$ 713	$ 777	$ -	
40	Demand	364,521	364,521	300,500	32,690	2,172	23,072	642	2,437	3,008	-	
41	Customer Accounts	-	-	-	-	-	-	-	-	-	-	
42	Customer Meters	-	-	-	-	-	-	-	-	-	-	
43	Customer Services	-	-	-	-	-	-	-	-	-	-	
44	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	
45	Total Water Treatment	$ 502,844	$ 502,844	$ 416,136	$ 45,182	$ 3,207	$ 30,379	$ 1,003	$ 3,150	$ 3,785	$ -	
	Total Production Expenses											
46	Commodity	$ 435,640	$ 435,640	$ 364,192	$ 39,342	$ 3,261	$ 23,016	$ 1,135	$ 2,246	$ 2,448	$ -	
47	Demand	773,660	773,660	637,781	69,382	4,610	48,967	1,364	5,173	6,384	-	
48	Customer Accounts	-	-	-	-	-	-	-	-	-	-	
49	Customer Meters	-	-	-	-	-	-	-	-	-	-	
50	Customer Services	-	-	-	-	-	-	-	-	-	-	
51	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	
52	**Total Production Expenses**	**$ 1,209,301**	**$ 1,209,301**	**$ 1,001,973**	**$ 108,724**	**$ 7,871**	**$ 71,983**	**$ 2,499**	**$ 7,418**	**$ 8,832**	**$ -**	

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended 04/30/2023
Revenue and Expense Allocation to Rate Schedules at Proposed Revenues

Line No.	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Comm/Ind	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire	Alloc. Code (b)
	Transmission and Distribution Expenses											
	Operation											
53	Commodity	$ 81,041	$ 81,041	$ 67,750	$ 7,319	$ 607	$ 4,282	$ 211	$ 418	$ 455	$ -	CBC
54	Demand	278,006	278,006	229,179	24,932	1,656	17,596	490	1,859	2,294	-	CMD
55	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
56	Customer Meters	41,345	41,345	30,342	3,062	197	831	79	208	623	6,003	CM
57	Customer Services	142,889	142,889	128,176	7,508	423	1,234	294	141	705	4,408	CS
58	Fire Hydrants	9,897	9,897	9,559	262	15	24	20	1	15	-	CH
59	Total Operation	$ 553,178	$ 553,178	$ 465,006	$ 43,083	$ 2,898	$ 23,966	$ 1,094	$ 2,627	$ 4,093	$ 10,411	
	Maintenance											
60	Commodity	$ 631	$ 631	$ 527	$ 57	$ 5	$ 33	$ 2	$ 3	$ 4	$ -	CBC
61	Demand	2,164	2,164	1,784	194	13	137	4	14	18	-	CMD
62	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
63	Customer Meters	322	322	236	24	2	6	1	2	5	47	CM
64	Customer Services	1,112	1,112	998	58	3	10	2	1	5	34	CS
65	Fire Hydrants	77	77	74	2	0	0	0	0	0	-	CH
66	Total Maintenance	$ 4,305	$ 4,305	$ 3,619	$ 335	$ 23	$ 187	$ 9	$ 20	$ 32	$ 81	
	Total Transmission & Distribution Expenses											
67	Commodity	$ 81,672	$ 81,672	$ 68,277	$ 7,376	$ 611	$ 4,315	$ 213	$ 421	$ 459	$ -	
68	Demand	280,169	280,169	230,963	25,126	1,669	17,733	494	1,873	2,312	-	
69	Customer Accounts	-	-	-	-	-	-	-	-	-	-	
70	Customer Meters	41,667	41,667	30,578	3,086	199	837	80	209	628	6,050	
71	Customer Services	144,001	144,001	129,174	7,567	426	1,243	297	142	710	4,442	
72	Fire Hydrants	9,974	9,974	9,634	264	15	24	20	1	15	-	
73	**Total Transmission & Distribution Expenses**	**$ 557,484**	**$ 557,484**	**$ 468,626**	**$ 43,418**	**$ 2,921**	**$ 24,153**	**$ 1,103**	**$ 2,647**	**$ 4,125**	**$ 10,492**	

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended 04/30/2023
Revenue and Expense Allocation to Rate Schedules at Proposed Revenues

Line No.	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Comm/Ind	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire	Alloc. Code (b)
	Customer Accounts Expenses											
74	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	CBC
75	Demand	-	-	-	-	-	-	-	-	-	-	CMD
76	Customer Accounts	364,929	364,929	350,885	9,628	541	885	729	49	557	1,655	CB
77	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
78	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
79	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
80	Total Customer Accounts	$ 364,929	$ 364,929	$ 350,885	$ 9,628	$ 541	$ 885	$ 729	$ 49	$ 557	$ 1,655	
	O&M w/oA&G Expenses											
81	Commodity	$ 517,312	$ 517,312	$ 432,470	$ 46,718	$ 3,873	$ 27,331	$ 1,348	$ 2,667	$ 2,907	$ -	
82	Demand	1,053,830	1,053,830	868,743	94,508	6,279	66,700	1,857	7,046	8,696	-	
83	Customer Accounts	364,929	364,929	350,885	9,628	541	885	729	49	557	1,655	
84	Customer Meters	41,667	41,667	30,578	3,086	199	837	80	209	628	6,050	
85	Customer Services	144,001	144,001	129,174	7,567	426	1,243	297	142	710	4,442	
86	Fire Hydrants	9,974	9,974	9,634	264	15	24	20	1	15	-	
87	**Total O&M w/oA&G Expenses**	$ 2,131,713	$ 2,131,713	$ 1,821,483	$ 161,770	$ 11,332	$ 97,021	$ 4,331	$ 10,115	$ 13,514	$ 12,147	
	Administrative and General Expenses											
88	Commodity	$ 47,730	$ 47,730	$ 39,902	$ 4,310	$ 357	$ 2,522	$ 124	$ 246	$ 268	$ -	CBC
89	Demand	149,105	149,105	122,917	13,372	888	9,437	263	997	1,230	-	CMD
90	Customer Accounts	192,952	192,952	185,526	5,090	286	468	386	26	295	875	CB
91	Customer Meters	7,473	7,473	5,485	553	36	150	14	38	113	1,085	CM
92	Customer Services	25,828	25,828	23,169	1,357	76	223	53	25	127	797	CS
93	Fire Hydrants	1,789	1,789	1,728	47	3	4	4	0	3	-	CH
94	Total Administrative and General Expenses	$ 424,877	$ 424,877	$ 378,726	$ 24,731	$ 1,646	$ 12,804	$ 844	$ 1,332	$ 2,036	$ 2,757	
	Total Operation and Maintenance Expenses											
95	Commodity	$ 565,042	$ 565,042	$ 472,371	$ 51,028	$ 4,230	$ 29,852	$ 1,473	$ 2,913	$ 3,175	$ -	
96	Demand	1,202,934	1,202,934	991,660	107,880	7,167	76,137	2,120	8,043	9,927	-	
97	Demand - Extra Cap Max Hour	-	-	-	-	-	-	-	-	-	-	
98	Customer Accounts	557,881	557,881	536,411	14,718	827	1,353	1,115	75	852	2,530	
99	Customer Meters	49,140	49,140	36,063	3,639	235	988	94	247	741	7,135	
100	Customer Services	169,829	169,829	152,342	8,924	503	1,466	350	168	838	5,239	
101	Fire Hydrants	11,763	11,763	11,362	312	18	29	24	2	18	-	
102	**Total Operation and Maintenance Expenses**	$ 2,556,590	$ 2,556,590	$ 2,200,209	$ 186,500	$ 12,979	$ 109,825	$ 5,175	$ 11,447	$ 15,550	$ 14,904	

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended 04/30/2023
Revenue and Expense Allocation to Rate Schedules at Proposed Revenues

Line No.	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Comm/Ind	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire	Alloc. Code (b)
	Depreciation & Amort Expense											
103	Commodity	$ 118,845	$ 118,845	$ 99,353	$ 10,733	$ 890	$ 6,279	$ 310	$ 613	$ 668	$ -	CBC
104	Demand	407,688	407,688	336,085	36,562	2,429	25,804	719	2,726	3,364	-	CMD
105	Customer Accounts	154,856	154,856	148,897	4,085	229	376	309	21	236	702	CB
106	Customer Meters	148,158	148,158	108,729	10,972	707	2,977	283	744	2,233	21,512	CM
107	Customer Services	210,521	210,521	188,844	11,062	623	1,818	434	208	1,039	6,494	CS
108	Fire Hydrants	5,452	5,452	5,266	144	8	13	11	1	8	-	CH
109		-	-	-	-	-	-	-	-	-	-	CH
110	Total Depreciation & Amort Expense	$ 1,045,521	$ 1,045,521	$ 887,175	$ 73,558	$ 4,887	$ 37,267	$ 2,065	$ 4,312	$ 7,549	$ 28,709	
	Taxes Other Than Income											
111	Commodity	$ 27,397	$ 27,397	$ 22,904	$ 2,474	$ 205	$ 1,447	$ 71	$ 141	$ 154	$ -	CBC
112	Demand	93,983	93,983	77,477	8,428	560	5,949	166	628	776	-	CMD
113	Customer Accounts	11,675	11,675	11,225	308	17	28	23	2	18	53	CB
114	Customer Meters	10,949	10,949	8,035	811	52	220	21	55	165	1,590	CM
115	Customer Services	70,160	70,160	62,936	3,687	208	606	145	69	346	2,164	CS
116	Fire Hydrants	3,192	3,192	3,083	85	5	8	6	0	5	-	CH
117	Total Taxes Other Than Income	$ 217,356	$ 217,356	$ 185,660	$ 15,793	$ 1,047	$ 8,258	$ 432	$ 896	$ 1,463	$ 3,807	
	O&M, Customer, A&G and Other Taxes											
118	Commodity	$ 711,284	$ 711,284	$ 594,628	$ 64,235	$ 5,325	$ 37,578	$ 1,854	$ 3,666	$ 3,997	$ -	
119	Demand	1,704,606	1,704,606	1,405,222	152,870	10,156	107,890	3,004	11,397	14,066	-	
120	Customer Accounts	724,412	724,412	696,534	19,111	1,073	1,757	1,448	98	1,106	3,286	
121	Customer Meters	208,248	208,248	152,827	15,422	994	4,185	398	1,046	3,139	30,237	
122	Customer Services	450,510	450,510	404,122	23,672	1,334	3,890	928	445	2,223	13,898	
123	Fire Hydrants	20,407	20,407	19,711	541	30	50	41	3	31	-	
124	**Total O&M, Customer, A&G and Other Taxes**	$ 3,819,466	$ 3,819,466	$ 3,273,044	$ 275,851	$ 18,912	$ 155,349	$ 7,672	$ 16,655	$ 24,562	$ 47,420	
	Labor Allocator											
125	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	CBC
126	Demand	-	-	-	-	-	-	-	-	-	-	CMD
127	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
128	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
129	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
130	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
131	Total Labor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended 04/30/2023
Revenue and Expense Allocation to Rate Schedules at Proposed Revenues

Line No.	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Comm/Ind	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire	Alloc. Code (b)
	OPERATING INCOME											
132	Income Before Taxes	$ 2,075,334	$ 2,075,334	$ 1,534,925	$ 331,841	$ 49,426	$ 118,280	$ 6,999	$ 23,835	$ 53,007	$ (42,978)	
133	State Income Tax	73,384	73,384	51,032	14,203	2,286	4,720	287	1,051	2,407	(2,602)	
134	Federal Income Tax	299,092	299,092	207,991	57,889	9,315	19,238	1,168	4,285	9,809	(10,604)	
135	Total Income Taxes	$ 372,476	$ 372,476	$ 259,023	$ 72,093	$ 11,601	$ 23,959	$ 1,455	$ 5,336	$ 12,216	$ (13,206)	
136	Net Income After Tax	$ 1,702,859	$ 1,702,859	$ 1,275,902	$ 259,748	$ 37,826	$ 94,321	$ 5,544	$ 18,500	$ 40,791	$ (29,772)	
137	Present Return Rate Of Return	8.95%	8.95%	7.85%	18.79%	41.26%	13.05%	14.65%	23.59%	31.84%	-8.93%	
138	Present Relative Return Rate Of Return	1.00	1.00	0.88	2.10	4.61	1.46	1.64	2.64	3.56	(1.00)	
	State Income Tax											
139	Income Before Tax	$ 2,075,334	$ 2,075,334	$ 1,534,925	$ 331,841	$ 49,426	$ 118,280	$ 6,999	$ 23,835	$ 53,007	$ (42,978)	
140	Less: Interest Expense	577,705	577,705	493,460	41,975	2,783	21,948	1,149	2,381	3,890	10,119	
141	State Taxable Income	$ 1,497,630	$ 1,497,630	$ 1,041,464	$ 289,866	$ 46,643	$ 96,332	$ 5,850	$ 21,454	$ 49,117	$ (53,097)	
142	Pro Forma State Income Tax	$ 73,384	$ 73,384	$ 51,032	$ 14,203	$ 2,286	$ 4,720	$ 287	$ 1,051	$ 2,407	$ (2,602)	
143	Amortization of Flow Through Tax	0	0	0	0	0	0	0	0	0	0	
144	Subtotal State Income Tax	$ 73,384	$ 73,384	$ 51,032	$ 14,203	$ 2,286	$ 4,720	$ 287	$ 1,051	$ 2,407	$ (2,602)	
145	Deferred State Income Tax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
146	**Total State Income Tax**	**$ 73,384**	**$ 73,384**	**$ 51,032**	**$ 14,203**	**$ 2,286**	**$ 4,720**	**$ 287**	**$ 1,051**	**$ 2,407**	**$ (2,602)**	
	Federal Income Tax											
147	Income Before Tax	$ 2,075,334	$ 2,075,334	$ 1,534,925	$ 331,841	$ 49,426	$ 118,280	$ 6,999	$ 23,835	$ 53,007	$ (42,978)	
148	Less: Interest Expense	577,705	577,705	493,460	41,975	2,783	21,948	1,149	2,381	3,890	10,119	
149	Less: State Income Tax	73,384	73,384	51,032	14,203	2,286	4,720	287	1,051	2,407	(2,602)	
150		-	-	-	-	-	-	-	-	-	-	
151	Federal Taxable Income	$ 1,424,246	$ 1,424,246	$ 990,433	$ 275,662	$ 44,358	$ 91,611	$ 5,563	$ 20,403	$ 46,710	$ (50,495)	
152	Pro Forma Federal Income Tax	$ 299,092	$ 299,092	$ 207,991	$ 57,889	$ 9,315	$ 19,238	$ 1,168	$ 4,285	$ 9,809	$ (10,604)	
153	ITC Amortization	-	-	-	-	-	-	-	-	-	-	CRB
154	Subtotal Federal Income Tax	$ 299,092	$ 299,092	$ 207,991	$ 57,889	$ 9,315	$ 19,238	$ 1,168	$ 4,285	$ 9,809	$ (10,604)	
155	Deferred Federal Income Tax	-	-	-	-	-	-	-	-	-	-	
156	**Total Federal Income Tax**	**299,092**	**299,092**	**207,991**	**57,889**	**9,315**	**19,238**	**1,168**	**4,285**	**9,809**	**(10,604)**	
157	**Total Income Tax**	**372,476**	**372,476**	**259,023**	**72,093**	**11,601**	**23,959**	**1,455**	**5,336**	**12,216**	**(13,206)**	

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended 04/30/2023
Revenue and Expense Allocation to Rate Schedules at Proposed Revenues

Line No.	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Comm/Ind	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire	Alloc. Code (b)
	PRESENT REVENUES TAXES & ROR											
	Proposed Revenues											
158	Revenues	$ 5,801,709	$ 5,801,709	$ 4,730,145	$ 599,285	$ 67,642	$ 268,711	$ 14,428	$ 40,010	$ 77,046	$ 4,442	
159	Other Revenue	93,091	93,091	77,824	8,407	697	4,918	243	480	523	-	
160	Total Present Revenue	**$ 5,894,801**	**$ 5,894,801**	**$ 4,807,968**	**$ 607,692**	**$ 68,339**	**$ 273,629**	**$ 14,671**	**$ 40,490**	**$ 77,569**	**$ 4,442**	
161	O&M, Customer, A&G and Other Taxes	$ 3,819,466	$ 3,819,466	$ 3,273,044	$ 275,851	$ 18,912	$ 155,349	$ 7,672	$ 16,655	$ 24,562	$ 47,420	
162	Income Before Tax	$ 2,075,334	$ 2,075,334	$ 1,534,925	$ 331,841	$ 49,426	$ 118,280	$ 6,999	$ 23,835	$ 53,007	$ (42,978)	
163	Less: Interest Expense	577,705	577,705	493,460	41,975	2,783	21,948	1,149	2,381	3,890	10,119	
164	State Taxable Income	$ 1,497,630	$ 1,497,630	$ 1,041,464	$ 289,866	$ 46,643	$ 96,332	$ 5,850	$ 21,454	$ 49,117	$ (53,097)	
165	Pro Forma State Income Tax	$ 73,384	$ 73,384	$ 51,032	$ 14,203	$ 2,286	$ 4,720	$ 287	$ 1,051	$ 2,407	$ (2,602)	
166	Amortization of Flow Through Tax	-	-	-	-	-	-	-	-	-	-	
167	Subtotal State Income Tax	$ 73,384	$ 73,383.86	$ 51,031.75	$ 14,203.42	$ 2,285.53	$ 4,720.25	$ 286.64	$ 1,051.26	$ 2,406.74	$ (2,601.73)	
168	Deferred State Income Tax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
169	**Total State Income Tax**	$ 73,384	$ 73,384	$ 51,032	$ 14,203	$ 2,286	$ 4,720	$ 287	$ 1,051	$ 2,407	$ (2,602)	
170	Income Before Tax	$ 2,075,334	$ 2,075,334	$ 1,534,925	$ 331,841	$ 49,426	$ 118,280	$ 6,999	$ 23,835	$ 53,007	$ (42,978)	
171	Less: Interest Expense	577,705	577,705	493,460	41,975	2,783	21,948	1,149	2,381	3,890	10,119	
172	Less: State Income Tax	73,384	73,384	51,032	14,203	2,286	4,720	287	1,051	2,407	(2,602)	
173		-	-	-	-	-	-	-	-	-	-	
174	Federal Taxable Income	$1,424,246	1,424,246	990,433	275,662	44,358	91,611	5,563	20,403	46,710	(50,495)	
175	Pro Forma Federal Income Tax	$ 299,092	299,092	207,991	57,889	9,315	19,238	1,168	4,285	9,809	(10,604)	
176	ITC Amortization	-	0	0	0	0	0	0	0	0	0	CRB
177	Subtotal Federal Income Tax	$299,092	299,092	207,991	57,889	9,315	19,238	1,168	4,285	9,809	(10,604)	
178	**Total Federal Income Tax**	$299,092	299,092	207,991	57,889	9,315	19,238	1,168	4,285	9,809	(10,604)	
179	**Total Income Tax**	$372,476	372,476	259,023	72,093	11,601	23,959	1,455	5,336	12,216	(13,206)	
180	**Income After Tax**	**$ 1,702,859**	**$ 1,702,859**	**$ 1,275,902**	**$ 259,748**	**$ 37,826**	**$ 94,321**	**$ 5,544**	**$ 18,500**	**$ 40,791**	**$ (29,772)**	
	Proposed Revenues											
181	**Return Rate Of Return**	8.95%	8.95%	7.85%	18.79%	41.26%	13.05%	14.65%	23.59%	31.84%	-8.93%	
182	**Realtive Rate Of Return**	1.00	1.00	0.88	2.10	4.61	1.46	1.64	2.64	3.56	(1.00)	

Supporting Schedules
(a) C-1, (b) G-7a, (c) H-1

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended 04/30/2023
Rate Base and Plant Functionalization

Line No.	Acct No.	Description	Company Total (a)	Commodity Cost[A]	Demand [A]	Customer Accounts [A]	Customer Meters[A]	Customer Services[A]	Private Fire[A]	Alloc. Code(b)
		PLANT IN SERVICE								
1		**Source of Supply Plant**								
2	30320	Land and Land Rights	$ 45,968	$ 10,375	$ 35,592	$ -	$ -	$ -	$ -	FWT
3	30420	Structures and Improvements	3,523,552	795,309	2,728,243	-	-	-	-	FWT
4	30520	Collecting and Impounding Res.	-	-	-	-	-	-	-	FWT
5	30620	Lake River and Other Intakes	-	-	-	-	-	-	-	FWT
6	30720	Wells and Springs	701,086	158,244	542,843	-	-	-	-	FWT
7	30820	Infiltration Galleries and Tunnels	-	-	-	-	-	-	-	FWT
8	30920	Supply Mains	494,515	111,618	382,897	-	-	-	-	FWT
9		Total Source of Supply Plant	$ 4,765,121	$ 1,075,546	$ 3,689,575	$ -	$ -	$ -	$ -	
		Pumping Plant								
10	31020	Power Generation Equipment	$ 217,568	$ 49,108	$ 168,460	$ -	$ -	$ -	$ -	FPU
11	31120	Elec.&Diesel Pump.Equipment	3,801,756	858,103	2,943,654	-	-	-	-	FPU
12	31130	Other Pumpng Plant	-	-	-	-	-	-	-	FPU
13		Total Pumping Plant	$ 4,019,324	$ 907,211	$ 3,112,113	$ -	$ -	$ -	$ -	
		Water Treatment Plant								
14	30330	Land and Land Rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FWT
15	30430	Structures and Improvements	-	-	-	-	-	-	-	FWT
16	32000	Water Treatment Equipment	58,396	13,181	45,216	-	-	-	-	FWT
17	32010	Water Treatment Plant	440,707	99,473	341,234	-	-	-	-	FWT
18	32020	Chemical Solution Feeders	91,312	20,610	70,702	-	-	-	-	FWT
19		'Total Water Treatment Plant	$ 590,416	$ 133,264	$ 457,152	$ -	$ -	$ -	$ -	
		Transmission and Distribution Plant								
20	30340	Land and Land Rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FDS
21	30440	Structures and Improvements	-	-	-	-	-	-	-	FDS
22	33000	Dist. Reservoirs & Standpipe	-	-	-	-	-	-	-	FDS
23	33010	Storage tanks	690,752	155,911	534,841	-	-	-	-	FDS
24	33020	Pressure Tanks	80,657	18,205	62,452	-	-	-	-	FDS
25	33140	Trans. and Distrib.Mains	25,436,499	5,741,329	19,695,170	-	-	-	-	FTDM
26	33340	Services	10,222,175	-	-	-	-	10,222,175	-	FCS
27	33440	Meters and Meter Installations	3,017,913	-	-	-	3,017,913	-	-	FCM
28	33540	Hydrants	722,395	-	-	-	-	-	722,395	FFH
29	33600	Backflow Prevention Devices	15,855	-	-	-	-	15,855	-	FCS
30	33900	Other Plant and Equipment	191,880	-	-	-	-	191,880	-	FCS
31		Total Transmission and Distribution Plant	$ 40,378,127	$ 5,915,446	$ 20,292,463	$ -	$ 3,017,913	$ 10,429,911	$ 722,395	
32		**Gross Plant In Service before Intangible and Gen.**	$ 49,752,989	$ 8,031,467	$ 27,551,303	$ -	$ 3,017,913	$ 10,429,911	$ 722,395	

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended 04/30/2023
Rate Base and Plant Functionalization

Line No.	Acct No.	Description	Company Total (a)	Commodity Cost[A]	Demand [A]	Customer Accounts [A]	Customer Meters[A]	Customer Services[A]	Private Fire[A]	Alloc. Code(b)
		General Plant								
33	30350	Land and Land Rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FGPCC
34	30450	Structures and Improvements	-	-	-	-	-	-	-	FGPCC
35	34050	Furniture and Equipment	34,515	2,786	9,557	17,258	1,047	3,618	251	FGPCC
36	34060	Computer Hardware	-	-	-	-	-	-	-	FGPCC
37	34070	Computer Software	252,317	20,365	69,862	126,158	7,652	26,447	1,832	FGPCC
38	34150	Transportation Equipment	817,110	65,952	226,242	408,555	24,782	85,647	5,932	FGPCC
39	34250	Stores Equipment	-	-	-	-	-	-	-	FGPCC
40	34350	Tools, Shop and Garage Equipment	191,596	15,464	53,049	95,798	5,811	20,082	1,391	FGPCC
41	34450	Laboratory Equipment	3,061	247	848	1,531	93	321	22	FGPCC
42	34550	Power Operated Equipment	-	-	-	-	-	-	-	FGPCC
43	34650	Communication Equipment	321,890	25,981	89,125	160,945	9,763	33,740	2,337	FGPCC
44	34750	Miscellaneous Equipment	5,427	438	1,503	2,714	165	569	39	FGPCC
45	34751	Miscellaneous Equipment - CNG	-	-	-	-	-	-	-	FGPCC
46	34850	Other Tangible Property	-	-	-	-	-	-	-	FGPCC
47		Total General Plant	$ 1,625,916	$ 131,233	$ 450,185	$ 812,958	$ 49,312	$ 170,424	$ 11,804	
		Intangible Plant								
48	30110	Organization	$ 5,785	$ 934	$ 3,204	$ -	$ 351	$ 1,213	$ 84	FGPIS
49	30210	Franchises and Consents	417	67	231	-	25	87	6	FGPIS
50	33910	Misc. Intangible Plant	-	-	-	-	-	-	-	FGPIS
51		Total Intangible Plant	$ 6,202	$ 1,001	$ 3,434	$ -	$ 376	$ 1,300	$ 90	
52		Reconciling Amount	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FPIS
53		**Subotal Gross Plant In Service(c)**	$ 51,385,107	$ 8,163,701	$ 28,004,923	$ 812,958	$ 3,067,602	$ 10,601,634	$ 734,289	
		Allocated Coporate Plant								
54	90300	Land and Land Rights	9,273	748	2,567	4,636	281	972	67	FGPCC
55	90400	Structures and Improvments	306,667	24,752	84,910	153,334	9,301	32,144	2,226	FGPCC
56	94000	Office Furniture and Fixtures	41,954	3,386	11,616	20,977	1,272	4,397	305	FGPCC
57	94010	Computers and Software	114,667	9,255	31,749	57,333	3,478	12,019	832	FGPCC
58	94020	Customer First	2,000,572	161,473	553,920	1,000,286	60,675	209,694	14,524	FGPCC
59	95500	Power Generation	225	18	62	113	7	24	2	FGPCC
60	99500	Power Operated Equipment	37,261	3,007	10,317	18,630	1,130	3,906	271	FGPCC
61		**Subotal Allocated Corporate Plant**	$ 2,510,619	$ 202,641	$ 695,142	$ 1,255,309	$ 76,144	$ 263,155	$ 18,227	
54		**Total Gross Plant In Service(c)**	**$ 53,895,726**	**$ 8,366,342**	**$ 28,700,065**	**$ 2,068,268**	**$ 3,143,746**	**$ 10,864,790**	**$ 752,516**	

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended 04/30/2023
Rate Base and Plant Functionalization

Line No.	Acct No.	Description	Company Total (a)	Commodity Cost[A]	Demand [A]	Customer Accounts [A]	Customer Meters[A]	Customer Services[A]	Private Fire[A]	Alloc. Code(b)
		ACCUMULATED DEPRECIATION AND AMORTIZATION								
		Source of Supply Plant								
63	30320	Land and Land Rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FWT
64	30420	Structures and Improvements	1,722,743	388,844	1,333,899	-	-	-	-	FWT
65	30520	Collecting and Impounding Res.	-	-	-	-	-	-	-	FWT
66	30620	Lake River and Other Intakes	-	-	-	-	-	-	-	FWT
67	30720	Wells and Springs	418,744	94,516	324,228	-	-	-	-	FWT
68	30820	Infiltration Galleries and Tunnels	-	-	-	-	-	-	-	FWT
69	30920	Supply Mains	104,115	23,500	80,615	-	-	-	-	FWT
70		Total Source of Supply Plant	$ 2,245,602	$ 506,860	$ 1,738,742	$ -	$ -	$ -	$ -	
		Pumping Plant								
71	31020	Power Generation Equipment	$ 219,360	$ 49,512	$ 169,848	$ -	$ -	$ -	$ -	FPU
72	31120	Elec.&Diesel Pump.Equipment	2,663,825	601,258	2,062,567	-	-	-	-	FPU
73	31130	Other Pumping Equipment	-	-	-	-	-	-	-	FPU
74		Total Pumping Plant	$ 2,883,185	$ 650,770	$ 2,232,415	$ -	$ -	$ -	$ -	
		Total Water Treatment Plant								
75	30330	Land and Land Rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FWT
76	30430	Structures and Improvements	-	-	-	-	-	-	-	FWT
77	32000	Water Treatment Equipment	542.18	122	420	-	-	-	-	FWT
78	32010	Water Treatment Plant	320,538	72,349	248,189	-	-	-	-	FWT
79	32020	Chemical Solution Feeders	81,518	18,400	63,118	-	-	-	-	FWT
80		'Total Water Treatment Plant	$ 402,599	$ 90,871	$ 311,727	$ -	$ -	$ -	$ -	
		Transmission and Distribution Plant								
81	30340	Land and Land Rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FDS
82	30440	Structures and Improvements	-	-	-	-	-	-	-	FDS
83	33000	Dist. Reservoirs & Standpipe	-	-	-	-	-	-	-	FDS
84	33010	Storage tanks	344,823	77,831	266,993	-	-	-	-	FDS
85	33020	Pressure Tanks	51,443	11,611	39,832	-	-	-	-	FDS
86	33140	Trans. and Distrib.Mains	14,784,592	3,337,063	11,447,529	-	-	-	-	FTDM
87	33340	Services	1,374,270	-	-	-	-	1,374,270	-	FCS
88	33440	Meters and Meter Installations	1,670,571	-	-	-	1,670,571	-	-	FCM
89	33540	Hydrants	324,781	-	-	-	-	-	324,781	FFH
	33600	Backflow Prevention Devices	12,941	-	-	-	-	12,941	-	FCS
90	33900	Other Plant and Equipment	132,974	-	-	-	-	132,974	-	FCS
91		Total Transmission and Distribution Plant	$ 18,696,396	$ 3,426,506	$ 11,754,353	$ -	$ 1,670,571	$ 1,520,185	$ 324,781	

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended 04/30/2023
Rate Base and Plant Functionalization

Line No.	Acct No.	Description	Company Total (a)	Commodity Cost[A]	Demand [A]	Customer Accounts [A]	Customer Meters[A]	Customer Services[A]	Private Fire[A]	Alloc. Code(b)
		General Plant								
92	30350	Land and Land Rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FGPCC
93	30450	Structures and Improvements	-	-	-	-	-	-	-	FGPCC
94	34050	Furniture and Equipment	24,608	1,986	6,813	12,304	746	2,579	179	FGPCC
95	34060	Computer Hardware	-	-	-	-	-	-	-	FGPCC
96	34070	Computer Software	216,572	17,480	59,965	108,286	6,568	22,700	1,572	FGPCC
97	34150	Transportation Equipment	394,056	31,806	109,106	197,028	11,951	41,304	2,861	FGPCC
98	34250	Stores Equipment	-	-	-	-	-	-	-	FGPCC
99	34350	Tools, Shop and Garage Equipment	60,070	4,848	16,632	30,035	1,822	6,296	436	FGPCC
100	34450	Laboratory Equipment	3,061	247	848	1,531	93	321	22	FGPCC
101	34550	Power Operated Equipment	-	-	-	-	-	-	-	FGPCC
102	34650	Communication Equipment	297,253	23,992	82,304	148,627	9,015	31,157	2,158	FGPCC
103	34750	Miscellaneous Equipment	5,427	438	1,503	2,714	165	569	39	FGPCC
104	34751	Miscellaneous Equipment - CNG	-	-	-	-	-	-	-	FGPCC
105	34850	Other Tangible Property	-	-	-	-	-	-	-	FGPCC
106	34750	Total General Plant	$ 1,001,046	$ 80,798	$ 277,171	$ 500,523	$ 30,361	$ 104,927	$ 7,267	
107		Retirement Work in Progress	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FPIS
108		Advances in Aid of Construction	-	-	-	-	-	-	-	FPIS
109		**Subtotal Accumulated Depreciation/Amortization(c)**	$ 25,228,827	$ 4,755,805	$ 16,314,407	$ 500,523	$ 1,700,931	$ 1,625,112	$ 332,049	
110		**Allocated Corporate Accumulated Depreciation**								
111	90300	Land and Land Rights	-	-	-	-	-	-	-	FGPCC
112	90400	Structures and Improvments	19,028	1,536	5,269	9,514	577	1,994	138	FGPCC
113	94000	Office Furniture and Fixtures	5,130	414	1,420	2,565	156	538	37	FGPCC
114	94010	Computers and Software	15,734	1,270	4,357	7,867	477	1,649	114	FGPCC
115	94020	Customer First	19,356	1,562	5,359	9,678	587	2,029	141	FGPCC
116	95500	Power Generation	21	2	6	10	1	2	0	FGPCC
117	99500	Power Operated Equipment	3,416	276	946	1,708	104	358	25	FGPCC
118		**Subotal Allocated Corporate Accumulated Depreciation**	$ 62,684.99	$ 5,059.52	$ 17,356.28	$ 31,342.49	$ 1,901.17	$ 6,570.45	$ 455.08	
119		**Accumulated Depreciation/Amortization(c)**	**$ 25,291,512**	**$ 4,760,864**	**$ 16,331,764**	**$ 531,865**	**$ 1,702,833**	**$ 1,631,682**	**$ 332,504**	
120		**Net Plant**	**$ 28,604,214**	**$ 3,605,477**	**$ 12,368,302**	**$ 1,536,402**	**$ 1,440,914**	**$ 9,233,107**	**$ 420,012**	
121		Construction Work In Progress	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FNP
122		Plus: Working Capital Assets/Other (net)	$ (3,296,801)	$ (415,552)	$ (1,425,518)	$ (177,079)	$ (166,074)	$ (1,064,169)	$ (48,409)	FNPCA
123		Less:Contributions & Advances in Aid of Construction	$ (6,278,932)	$ (791,441)	$ (2,714,975)	$ (337,257)	$ (316,296)	$ (2,026,766)	$ (92,197)	FNP
124		**Total Rate Base**	**$ 19,028,481**	**$ 2,398,484**	**$ 8,227,808**	**$ 1,022,066**	**$ 958,544**	**$ 6,142,172**	**$ 279,406**	

Supporting Schedules
(a) B-1, (b) G-7b, (c) B-2

Recap Schedules
[A] G-2

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended 04/30/2023
O&M Expenses, Depreciation Expenses and Income Functionalization at Present Revenues

Line No.	Acct No.	Description	Adjusted Test Year(a)	Commodity Cost[A]	Demand [A]	Customer Accounts [A]	Customer Meters[A]	Customer Services[A]	Private Fire[A]	Alloc. Code(b)	Labor
		INCOME STATEMENT									
		Source of Supply Expenses									
		Operation									
1	610.1	Purchased Water	8,124	1,834	6,290	-	-	-	-	FSS	
2	615.1	Purchased Power	173,419	173,419	-	-	-	-	-	FPP	
3	618.1	Chemicals	326	326	-	-	-	-	-	FBC	
4	631.1	Contractual Services - Engineering	167	38	129	-	-	-	-	FSS	
5	634.1	Contractual Services - Management Fees	191,235	43,164	148,071	-	-	-	-	FSS	
6	636.1	Contractual Services - Other	292,217	65,957	226,260	-	-	-	-	FSS	
7	650.1	Transportation Expenses	25,160	5,679	19,481	-	-	-	-	FSS	
8		Total Operation	$ 690,648	$ 290,416	$ 400,232	$ -	$ -	$ -	$ -		
		Maintenance									
9	620.2	Materials and Supplies	4,305	4,305	-	-	-	-	-	FBC	
10	641.2	Rental of Building/Real Property	11,504	2,597	8,907	-	-	-	-	FSS	
11		Total Maintenance	$ 15,809	$ 6,902	$ 8,907	$ -	$ -	$ -	$ -		
12		**Total Source of Supply Expenses**	$ 706,457	$ 297,318	$ 409,139	$ -	$ -	$ -	$ -		
		Water Treatment Expenses									
		Operation									
13	615.3	Purchased Power	125,247	28,270	96,977	-	-	-	-	FWT	
14	618.3	Chemicals	27,755	27,755	-	-	-	-	-	FBC	
15	631.3	Contractual Services - Engineering	125	28	97	-	-	-	-	FWT	
16	634.3	Contractual Services - Management Fees	191,235	43,164	148,071	-	-	-	-	FWT	
17	636.3	Contractual Services - Other	141,596	31,960	109,636	-	-	-	-	FWT	
18	650.3	Transportation Expenses	12,580	2,839	9,740	-	-	-	-	FWT	
19		Total Operation	$ 498,538	$ 134,017	$ 364,521	$ -	$ -	$ -	$ -		
		Maintenance									
20	620.4	Materials and Supplies	4,305	4,305	-	-	-	-	-	FBC	
21		Total Maintenance	$ 4,305	$ 4,305	$ -	$ -	$ -	$ -	$ -		
22		**Total Water Treatment**	$ 502,844	$ 138,322	$ 364,521	$ -	$ -	$ -	$ -		
23		**Total Production Expenses**	$ 1,209,301	$ 435,640	$ 773,660	$ -	$ -	$ -	$ -		
		Transmission and Distribution Expenses									
		Operation									
24	615.5	Purchased Power	125,247	18,349	62,944	-	9,361	32,352	2,241	FTD	
25	631.5	Contractual Services - Engineering	125	18	63	-	9	32	2	FTD	
26	634.5	Contractual Services - Management Fees	239,044	35,020	120,134	-	17,866	61,746	4,277	FTD	
27	635.5	Contractual Services - Testing	36,843	5,398	18,516	-	2,754	9,517	659	FTD	
28	636.5	Contractual Services - Other	139,340	20,413	70,027	-	10,414	35,992	2,493	FTD	
29	650.5	Transportation Expenses	12,580	1,843	6,322	-	940	3,249	225	FTD	
30		Total Operation	$553,178	81,041	278,006	0	41,345	142,889	9,897		
		Maintenance									
31	620.6	Materials and Supplies	4,305	631	2,164	-	322	1,112	77	FTD	
32		Total Maintenance	$ 4,305	$ 631	$ 2,164	$ -	$ 322	$ 1,112	$ 77		
33		**Total Transmission & Distribution Expenses**	$ 557,484	$ 81,672	$ 280,169	$ -	$ 41,667	$ 144,001	$ 9,974		

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended 04/30/2023
O&M Expenses, Depreciation Expenses and Income Functionalization at Proposed Revenues

Line No.	Acct No.	Description	Adjusted Test Year(a)	Commodity Cost[A]	Demand [A]	Customer Accounts [A]	Customer Meters[A]	Customer Services[A]	Private Fire[A]	Alloc. Code(b)	Labor
		INCOME STATEMENT									
		Source of Supply Expenses									
		Operation									
1	610.1	Purchased Water	8,124	1,834	6,290	-	-	-	-	FSS	
2	615.1	Purchased Power	173,419	173,419	-	-	-	-	-	FPP	
5	634.1	Contractual Services - Management Fees	191,235	43,164	148,071	-	-	-	-	FSS	
8		Total Operation	$ 690,648	$ 290,416	$ 400,232	$ -	$ -	$ -	$ -		
		Maintenance									
9	620.2	Materials and Supplies	4,305	4,305	-	-	-	-	-	FBC	
10	641.2	Rental of Building/Real Property	11,504	2,597	8,907	-	-	-	-	FSS	
11		Total Maintenance	$ 15,809	$ 6,902	$ 8,907	$ -	$ -	$ -	$ -		
12		**Total Source of Supply Expenses**	$ 706,457	$ 297,318	$ 409,139	$ -	$ -	$ -	$ -		
		Water Treatment Expenses									
		Operation									
13	615.3	Purchased Power	125,247	28,270	96,977	-	-	-	-	FWT	
14	618.3	Chemicals	27,755	27,755	-	-	-	-	-	FBC	
15	631.3	Contractual Services - Engineering	125	28	97	-	-	-	-	FWT	
16	634.3	Contractual Services - Management Fees	191,235	43,164	148,071	-	-	-	-	FWT	
17	636.3	Contractual Services - Other	141,596	31,960	109,636	-	-	-	-	FWT	
18	650.3	Transportation Expenses	12,580	2,839	9,740	-	-	-	-	FWT	
19		Total Operation	$ 498,538	$ 134,017	$ 364,521	$ -	$ -	$ -	$ -		
		Maintenance									
20	620.4	Materials and Supplies	4,305	4,305	-	-	-	-	-	FBC	
21		Total Maintenance	$ 4,305	$ 4,305	$ -	$ -	$ -	$ -	$ -		
22		**Total Water Treatment**	$ 502,844	$ 138,322	$ 364,521	$ -	$ -	$ -	$ -		
23		**Total Production Expenses**	$ 1,209,301	$ 435,640	$ 773,660	$ -	$ -	$ -	$ -		
		Transmission and Distribution Expenses									
		Operation									
24	615.5	Purchased Power	125,247	18,349	62,944	-	9,361	32,352	2,241	FTD	
25	631.5	Contractual Services - Engineering	125	18	63	-	9	32	2	FTD	
26	634.5	Contractual Services - Management Fees	239,044	35,020	120,134	-	17,866	61,746	4,277	FTD	
27	635.5	Contractual Services - Testing	36,843	5,398	18,516	-	2,754	9,517	659	FTD	
28	636.5	Contractual Services - Other	139,340	20,413	70,027	-	10,414	35,992	2,493	FTD	
29	650.5	Transportation Expenses	12,580	1,843	6,322	-	940	3,249	225	FTD	
30		Total Operation	$553,178	81,041	278,006	0	41,345	142,889	9,897		
		Maintenance									
31	620.6	Materials and Supplies	4,305	631	2,164	-	322	1,112	77	FTD	
32		Total Maintenance	$ 4,305	$ 631	$ 2,164	$ -	$ 322	$ 1,112	$ 77		
33		**Total Transmission & Distribution Expenses**	$ 557,484	$ 81,672	$ 280,169	$ -	$ 41,667	$ 144,001	$ 9,974		

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended 04/30/2023
O&M Expenses, Depreciation Expenses and Income Functionalization at Proposed Revenues

Line No.	Acct No.	Description	Adjusted Test Year(a)	Commodity Cost[A]	Demand [A]	Customer Accounts [A]	Customer Meters[A]	Customer Services[A]	Private Fire[A]	Alloc. Code(b)	Labor
		Customer Accounts Expenses									
		Operation									
34	620.7	Materials and Supplies	718	-	-	718	-	-	-	FCC	
35	634.7	Contractual Services - Management Fees	239,044	-	-	239,044	-	-	-	FCC	
36	636.7	Contractual Services - Other	64,029	-	-	64,029	-	-	-	FCC	
37	650.7	Transportation Expenses	6,290	-	-	6,290	-	-	-	FCC	
38	670.7	Bad Debt Expense	47,998	-	-	47,998	-	-	-	FCC	
39	675.7	Miscellaneous Expenses	6,850	-	-	6,850	-	-	-	FCC	
40		**Total Customer Accounts Expenses**	$ 364,929	$ -	$ -	$ 364,929	$ -	$ -	$ -		
41		**Total O&M w/oA&G Expenses**	$ 2,131,713	$ 517,312	$ 1,053,830	$ 364,929	$ 41,667	$ 144,001	$ 9,974		
		Administrative and General Expenses									
		Operation									
42	620.8	Materials and Supplies	718	64	195	428	6	22	2	FTOMPIS	
43	632.8	Contractual Services - Accounting	33,867	3,030	9,224	20,201	301	1,039	72	FTOMPIS	
44	633.8	Contractual Services - Legal	14	1	4	8	0	0	0	FTOMPIS	
45	634.8	Contractual Services - Management Fees	95,618	8,556	26,041	57,034	849	2,934	203	FTOMPIS	
46	636.8	Contractual Services - Other	70,798	6,335	19,282	42,230	629	2,173	150	FTOMPIS	
47	642.8	Rental of Equipment	4,454	399	1,213	2,657	40	137	9	FTOMPIS	
48	650.8	Transportation Expenses	6,290	563	1,713	3,752	56	193	13	FTOMPIS	
49	657.8	Insurance - General Liability	61,312	9,897	33,952	-	3,719	12,853	890	FGPIS	
50	668.8	Water Resource Conservation Expense	59,250	10,603	32,273	11,433	1,052	3,636	252	FTOMWPC	
51	675.8	Miscellaneous Expenses	92,555	8,282	25,207	55,208	822	2,840	197	FTOMPIS	
52		Total Operation	$ 424,877	$ 47,730	$ 149,105	$ 192,952	$ 7,473	$ 25,828	$ 1,789		
		Maintenance									
		Other - Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
53		**Total Administrative and General Expenses**	$ 424,877	$ 47,730	$ 149,105	$ 192,952	$ 7,473	$ 25,828	$ 1,789		
54		**Total Operation and Maintenance Expenses**	$ 2,556,590	$ 565,042	$ 1,202,934	$ 557,881	$ 49,140	$ 169,829	$ 11,763		
55		**Depreciation & Amort Expense**	$ 1,045,521	$ 118,845	$ 407,688	$ 154,856	$ 148,158	$ 210,521	$ 5,452		
56		**Taxes Other Than Income**	$ 217,356	$ 27,397	$ 93,983	$ 11,675	$ 10,949	$ 70,160	$ 3,192	FNP	
57		**Total Operating Expenses Before Income Taxes**	$ 3,819,466	$ 711,284	$ 1,704,606	$ 724,412	$ 208,248	$ 450,510	$ 20,407		
		Total Labor	$ -	$ -	$ -	$ -	$ -	$ -	$ -		L

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended 04/30/2023
O&M Expenses, Depreciation Expenses and Income Functionalization at Proposed Revenues

Line No.	Acct No.	Description	Adjusted Test Year(a)	Commodity Cost[A]	Demand [A]	Customer Accounts [A]	Customer Meters[A]	Customer Services[A]	Private Fire[A]	Alloc. Code(b)	Labor
		Depreciation Expense									
		Source of Supply Plant									
58	304.2	Structures and Improvements	117,334	26,484	90,850	-	-	-	-	FECMD	
59	307.2	Wells and Springs	23,346	5,270	18,077	-	-	-	-	FECMD	
60	309.2	Supply Mains	9,890	2,232	7,658	-	-	-	-	FECMD	
61		Total Source of Supply Plant	$ 150,571	$ 33,986	$ 116,585	$ -	$ -	$ -	$ -		
		Pumping Plant									
62	311.2	Power Generation Equipment	(90)	(20)	(69)	-	-	-	-	FPU	
63	311.3	Elec.&Diesel Pump.Equipment	253,446	57,206	196,240	-	-	-	-	FPU	
64		Total Pumping Plant	$ 253,357	$ 57,186	$ 196,171	$ -	$ -	$ -	$ -		
		Water Treatment Plant									
65	320.0	Water Treatment Equipment	1,945	439	1,506	-	-	-	-	FECMD	
66	320.1	Water Treatment Plant	14,676	3,312	11,363	-	-	-	-	FECMD	
67	320.2	Chemical Solution Feeders	7,122	1,608	5,514	-	-	-	-	FECMD	
68		Total Pumping & Purification	$ 23,742	$ 5,359	$ 18,383	$ -	$ -	$ -	$ -		
		Transmission and Distribution Plant									
69	330.1	Storage tanks	15,335	3,461	11,873	-	-	-	-	FDS	
70	330.2	Pressure Tanks	4,033	910	3,123	-	-	-	-	FDS	
71	331.4	Trans. and Distrib.Mains	508,730	114,827	393,903	-	-	-	-	FTDM	
72	333.4	Services	340,398	-	-	-	-	340,398	-	FCS	
73	334.4	Meters and Meter Installations	185,738	-	-	-	185,738	-	-	FCM	
74	335.4	Hydrants	14,448	-	-	-	-	-	14,448	FFH	
75	336.0	Backflow Prevention Devices	1,058	239	819	-	-	-	-	FDS	
76	339.0	Other Plant & Equipment	12,798	2,889	9,910	-	-	-	-	FDS	
77		Total Transmission and Distribution Plant	$ 1,082,538	$ 122,326	$ 419,628	$ -	$ 185,738	$ 340,398	$ 14,448		

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended 04/30/2023
O&M Expenses, Depreciation Expenses and Income Functionalization at Proposed Revenues

Line No.	Acct No.	Description	Adjusted Test Year(a)	Commodity Cost[A]	Demand [A]	Customer Accounts [A]	Customer Meters[A]	Customer Services[A]	Private Fire[A]	Alloc. Code(b)	Labor
		General Plant									
78	340.5	Furniture and Equipment	748	60	207	374	23	78	5	FGPCC	
79	340.7	Computer Software	17,649	1,424	4,887	8,824	535	1,850	128	FGPCC	
80	341.5	Transportation Equipment	135,052	10,900	37,393	67,526	4,096	14,156	980	FGPCC	
81	343.5	Tools,Shop and Garage Equip.	9,580	773	2,652	4,790	291	1,004	70	FGPCC	
82	346.5	Communication Equipment	11,200	904	3,101	5,600	340	1,174	81	FGPCC	
83		Total General Plant	$ 174,228	$ 14,063	$ 48,240	$ 87,114	$ 5,284	$ 18,262	$ 1,265		
84		Subtotal Direct Depreciation Expense	**$ 1,684,435**	**$ 232,918**	**$ 799,008**	**$ 87,114**	**$ 191,022**	**$ 358,660**	**$ 15,713**		
		Amortization of Property Losses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FGPIS	
85	903	Land and Land Rights	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	FGPCC	
86	904	Structures and Improvments	7,851	634	2,174	3,925	238	823	57	FGPCC	
87	940	Office Furniture and Fixtures	2,798	226	775	1,399	85	293	20	FGPCC	
88	940.1	Computers and Software	22,933	1,851	6,350	11,467	696	2,404	166	FGPCC	
89	995	Power Operated Equipment	1,863	150	516	932	57	195	14	FGPCC	
90		Subtotal Allocated Depreciation Expense	$ 135,485	$ 10,935	$ 37,513	$ 67,743	$ 4,109	$ 14,201	$ 984		
		Amortization of Regulatory Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FGPIS	
91		CIAC/AIAC Amortization - General	$ (774,400)	$ (125,009)	$ (428,833)	$ -	$ (46,974)	$ (162,340)	$ (11,244)	FGPIS	
92		Total Depreciation & Amortization	**$ 1,045,521**	**$ 118,845**	**$ 407,688**	**$ 154,856**	**$ 148,158**	**$ 210,521**	**$ 5,452**		

Supporting Schedules
(a) B-2 ; (b) G-7b

Recap Schedules
[A] G-3

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended 04/30/2023
O&M Expenses, Depreciation Expenses and Income Functionalization at Present Revenues

Line No.	Acct No.	Description	Adjusted Test Year(a)	Commodity Cost[A]	Demand [A]	Customer Accounts [A]	Customer Meters[A]	Customer Services[A]	Private Fire[A]	Alloc. Code(b)	Labor
		Customer Accounts Expenses									
		Operation									
34	620.7	Materials and Supplies	718	-	-	718	-	-	-	FCC	
35	634.7	Contractual Services - Management Fees	239,044	-	-	239,044	-	-	-	FCC	
36	636.7	Contractual Services - Other	64,029	-	-	64,029	-	-	-	FCC	
37	650.7	Transportation Expenses	6,290	-	-	6,290	-	-	-	FCC	
38	670.7	Bad Debt Expense	34,109	-	-	34,109	-	-	-	FCC	
39	675.7	Miscellaneous Expenses	6,850	-	-	6,850	-	-	-	FCC	
40		**Total Customer Accounts Expenses**	$ 351,040	$ -	$ -	$ 351,040	$ -	$ -	$ -		
41		**Total O&M w/oA&G Expenses**	$ 2,117,824	$ 517,312	$ 1,053,830	$ 351,040	$ 41,667	$ 144,001	$ 9,974		
		Administrative and General Expenses									
		Operation									
42	620.8	Materials and Supplies	718	64	195	428	6	22	2	FTOMPIS	
43	632.8	Contractual Services - Accounting	33,867	3,030	9,224	20,201	301	1,039	72	FTOMPIS	
44	633.8	Contractual Services - Legal	14	1	4	8	0	0	0	FTOMPIS	
45	634.8	Contractual Services - Management Fees	95,618	8,556	26,041	57,034	849	2,934	203	FTOMPIS	
46	636.8	Contractual Services - Other	70,798	6,335	19,282	42,230	629	2,173	150	FTOMPIS	
47	642.8	Rental of Equipment	4,454	399	1,213	2,657	40	137	9	FTOMPIS	
48	650.8	Transportation Expenses	6,290	563	1,713	3,752	56	193	13	FTOMPIS	
49	657.8	Insurance - General Liability	61,312	9,897	33,952	-	3,719	12,853	890	FGPIS	
50	668.8	Water Resource Conservation Expense	59,250	10,603	32,273	11,433	1,052	3,636	252	FTOMWPC	
51	675.8	Miscellaneous Expenses	92,555	8,282	25,207	55,208	822	2,840	197	FTOMPIS	
52		Total Operation	$ 424,877	$ 47,730	$ 149,105	$ 192,952	$ 7,473	$ 25,828	$ 1,789		
		Maintenance									
		Other - Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
53		**Total Administrative and General Expenses**	$ 424,877	$ 47,730	$ 149,105	$ 192,952	$ 7,473	$ 25,828	$ 1,789		
54		**Total Operation and Maintenance Expenses**	$ 2,542,701	$ 565,042	$ 1,202,934	$ 543,992	$ 49,140	$ 169,829	$ 11,763		
55		**Depreciation & Amort Expense**	$ 1,045,521	$ 118,845	$ 407,688	$ 154,856	$ 148,158	$ 210,521	$ 5,452		
56		**Taxes Other Than Income**	$ 190,171	$ 23,970	$ 82,229	$ 10,215	$ 9,580	$ 61,385	$ 2,792	FNP	
57		**Total Operating Expenses Before Income Taxes**	$ 3,778,392	$ 707,857	$ 1,692,851	$ 709,063	$ 206,878	$ 441,735	$ 20,007		
		Total Labor	$ -	$ -	$ -	$ -	$ -	$ -	$ -		L

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended 04/30/2023
O&M Expenses, Depreciation Expenses and Income Functionalization at Present Revenues

Line No.	Acct No.	Description	Adjusted Test Year(a)	Commodity Cost[A]	Demand [A]	Customer Accounts [A]	Customer Meters[A]	Customer Services[A]	Private Fire[A]	Alloc. Code(b)	Labor
		Depreciation Expense									
		Source of Supply Plant									
58	304.2	Structures and Improvements	117,334	26,484	90,850	-	-	-	-	FECMD	
59	307.2	Wells and Springs	23,346	5,270	18,077	-	-	-	-	FECMD	
	308.2	Infiltration Galleries and Tunnels	-	-	-	-	-	-	-	FECMD	
60	309.2	Supply Mains	9,890	2,232	7,658	-	-	-	-	FECMD	
61		Total Source of Supply Plant	$ 150,571	$ 33,986	$ 116,585	$ -	$ -	$ -	$ -		
		Pumping Plant									
62	311.2	Power Generation Equipment	(90)	(20)	(69)	-	-	-	-	FPU	
63	311.3	Elec.&Diesel Pump.Equipment	253,446	57,206	196,240	-	-	-	-	FPU	
64		Total Pumping Plant	$ 253,357	$ 57,186	$ 196,171	$ -	$ -	$ -	$ -		
		Water Treatment Plant									
65	320.0	Water Treatment Equipment	1,945	439	1,506	-	-	-	-	FECMD	
66	320.1	Water Treatment Plant	14,676	3,312	11,363	-	-	-	-	FECMD	
67	320.2	Chemical Solution Feeders	7,122	1,608	5,514	-	-	-	-	FECMD	
68		Total Pumping & Purification	$ 23,742	$ 5,359	$ 18,383	$ -	$ -	$ -	$ -		
		Transmission and Distribution Plant									
69	303.4	Land and Land Rights	$ 0	$ 0	$ 0	$ -	$ -	$ -	$ -	FDS	
70	304.4	Structures and Improvements	0	0	0	-	-	-	-	FDS	
71	330.1	Storage tanks	15,335	3,461	11,873	-	-	-	-	FDS	
72	330.2	Pressure Tanks	4,033	910	3,123	-	-	-	-	FDS	
73	331.4	Trans. and Distrib.Mains	508,730	114,827	393,903	-	-	-	-	FTDM	
74	333.4	Services	340,398	-	-	-	-	340,398	-	FCS	
75	334.4	Meters and Meter Installations	185,738	-	-	-	185,738	-	-	FCM	
76	335.4	Hydrants	14,448	-	-	-	-	-	14,448	FFH	
77	336.0	Backflow Prevention Devices	1,058	239	819	-	-	-	-	FDS	
78	339.0	Other Plant & Equipment	12,798	2,889	9,910	-	-	-	-	FDS	
79		Total Transmission and Distribution Plant	$ 1,082,538	$ 122,326	$ 419,628	$ -	$ 185,738	$ 340,398	$ 14,448		

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended 04/30/2023
O&M Expenses, Depreciation Expenses and Income Functionalization at Present Revenues

Line No.	Acct No.	Description	Adjusted Test Year(a)	Commodity Cost[A]	Demand [A]	Customer Accounts [A]	Customer Meters[A]	Customer Services[A]	Private Fire[A]	Alloc. Code(b)	Labor
		General Plant									
80	340.5	Furniture and Equipment	748	60	207	374	23	78	5	FGPCC	
81	340.7	Computer Software	17,649	1,424	4,887	8,824	535	1,850	128	FGPCC	
82	341.5	Transportation Equipment	135,052	10,900	37,393	67,526	4,096	14,156	980	FGPCC	
83	343.5	Tools,Shop and Garage Equip.	9,580	773	2,652	4,790	291	1,004	70	FGPCC	
84	346.5	Communication Equipment	11,200	904	3,101	5,600	340	1,174	81	FGPCC	
85		Total General Plant	$ 174,228	$ 14,063	$ 48,240	$ 87,114	$ 5,284	$ 18,262	$ 1,265		
86		Subtotal Direct Depreciation Expense	**$ 1,684,435**	**$ 232,918**	**$ 799,008**	**$ 87,114**	**$ 191,022**	**$ 358,660**	**$ 15,713**		
		Amortization of Property Losses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FGPIS	
87	903	Land and Land Rights	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	FGPCC	
88	904	Structures and Improvments	7,851	634	2,174	3,925	238	823	57	FGPCC	
89	940	Office Furniture and Fixtures	2,798	226	775	1,399	85	293	20	FGPCC	
90	940.1	Computers and Software	22,933	1,851	6,350	11,467	696	2,404	166	FGPCC	
91	940.2	Customer First	100,029	8,074	27,696	50,014	3,034	10,485	726	FGPCC	
92	955	Power Generation	11	1	3	6	0	1	0	FGPCC	
91	995	Power Operated Equipment	1,863	150	516	932	57	195	14	FGPCC	
93		Subtotal Allocated Depreciation Expense	$ 135,485	$ 10,935	$ 37,513	$ 67,743	$ 4,109	$ 14,201	$ 984		
		Amortization of Regulatory Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FGPIS	
94		CIAC/EADIT Amortization - General	$ (774,400)	$ (125,009)	$ (428,833)	$ -	$ (46,974)	$ (162,340)	$ (11,244)	FGPIS	
95		Total Depreciation & Amortization	**$ 1,045,521**	**$ 118,845**	**$ 407,688**	**$ 154,856**	**$ 148,158**	**$ 210,521**	**$ 5,452**		

Supporting Schedules
(a) B-2 ; (b) G-7b

Recap Schedules
[A] G-3

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended 04/30/2023
Development of Allocation Factors by Function

Line No		Allocation Factor	Total (1)	Commodity (2)	Demand (3)	Customer Accounts (5)	Customer Meters (6)	Customer Services (7)	Fire Hydrants (8)
1									
2	**ALLOCATION RATIOS**								
3									
4	**EXTERNAL FACTORS**								
5									
6	**DEMAND**								
7									
8	Commodity	FBC	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	Demand	FECMD	100.0000%	22.5712%	77.4288%	0.0000%	0.0000%	0.0000%	0.0000%
10									
11	Pumping Equipment	FPU	100.0000%	22.5712%	77.4288%	0.0000%	0.0000%	0.0000%	0.0000%
12	Distribution Storage	FDS	100.0000%	22.5712%	77.4288%	0.0000%	0.0000%	0.0000%	0.0000%
13	Transmission & Distribution Mains	FTDM	100.0000%	22.5712%	77.4288%	0.0000%	0.0000%	0.0000%	0.0000%
14	Treatment Plant	FWT	100.0000%	22.5712%	77.4288%	0.0000%	0.0000%	0.0000%	0.0000%
15									
16	**CUSTOMER**								
17									
18	Customer Accounts	FCC	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
19	Customer Meters	FCM	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
20	Customer Services	FCS	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
21									
22	**FIRE**								
23	Fire Hydrants	FFH	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
24									
25	**Purchased Power**								
26	Purchased Power	FPP	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
27									
28	**INTERNAL FACTORS**								
29									
30	Net Plant	FNP	100.0000%	12.6047%	43.2394%	5.3712%	5.0374%	32.2788%	1.4684%
31	Net Plant w/CIAC	FNPCA	100.0000%	12.6047%	43.2394%	5.3712%	5.0374%	32.2788%	1.4684%
32	Gross Plant In Service (excl Intangible and Gen.)	FGPIS	100.0000%	16.1427%	55.3762%	0.0000%	6.0658%	20.9634%	1.4520%
33	Total O&M w/oA&G Expenses	FTOMW	100.0000%	24.4266%	49.7600%	16.5755%	1.9674%	6.7995%	0.4709%
34	Labor	FLA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
35	Source of Supply Plant	FSS	100.0000%	22.5712%	77.4288%	0.0000%	0.0000%	0.0000%	0.0000%
36	Pumping & Purification Plant	FWT	100.0000%	22.5712%	77.4288%	0.0000%	0.0000%	0.0000%	0.0000%
37	Transmission & Distrib Plant	FTD	100.0000%	14.6501%	50.2561%	0.0000%	7.4741%	25.8306%	1.7891%
38	General & Admin. Plant (See Note 1)	FGPCC	100.0000%	8.0713%	27.6881%	50.0000%	3.0329%	10.4817%	0.7260%
39	50/50 Labor and Gross Plant	FOT	100.0000%	16.1427%	55.3762%	0.0000%	6.0658%	20.9634%	1.4520%
40	Plant In Service	FPIS	100.0000%	15.5232%	53.2511%	3.8375%	5.8330%	20.1589%	1.3962%
41	Total O&M w/oA&G Expenses w/o power & chemicals	FTOMWPC	100.0000%	17.8954%	54.4694%	19.2968%	1.7759%	6.1374%	0.4251%
42	General & Admin Expenses (See Note 2)	FTOMPIS	100.0000%	8.9477%	27.2347%	59.6484%	0.8879%	3.0687%	0.2125%

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended 04/30/2023
Development of Allocation Factors by Function

Line No		Allocation Factor		Total (1)	Commodity (2)	Demand (3)	Customer Accounts (5)	Customer Meters (6)	Customer Services (7)	Fire Hydrants (8)
43	**INPUTS FOR RATIOS**									
44										
45	**EXTERNAL INPUTS**									
46										
47	DEMAND									
48										
49	Peak Day Usage (MGD)		2.20							
50										
51	Annual Production (MG)		622.8							
52										
53		**Calculation of Demand**								
54				MGD	Ratio	Commodity	Demand			
55		**FBC**	Avg Day	1.706	1.000		1.000			
56		**FECMD**	Max Day	2.204	1.292	0.226	0.774			
57										
58										
59										
60						Commodity	Demand			
61	Purchased Power	FPP	100.0		100.0	100.0	-			
62										
63										
64										
65	**INTERNAL INPUTS**									
66										
67										
68			Schedule G3a							
69	Gross Plant In Service (excludes intangibles & Gen)	FGPIS	$ 49,752,989	$ 49,752,989	$ 8,031,467	$ 27,551,303	$ -	$ 3,017,913	$ 10,429,911	$ 722,395
70	Plant In Service	FPIS	$ 53,895,726	$ 53,895,726	$ 8,366,342	$ 28,700,065	$ 2,068,268	$ 3,143,746	$ 10,864,790	$ 752,516
71	Net Plant w/CIAC	FNPCA	$ 22,325,282	$ 22,325,282	$ 2,814,036	$ 9,653,327	$ 1,199,145	$ 1,124,618	$ 7,206,341	$ 327,815
72	Net Plant	FNP	$ 28,604,214	$ 28,604,214	$ 3,605,477	$ 12,368,302	$ 1,536,402	$ 1,440,914	$ 9,233,107	$ 420,012
73	Total O&M w/oA&G Expenses	FTOMW	$ 2,117,824	$ 2,117,824	$ 517,312	$ 1,053,830	$ 351,040	$ 41,667	$ 144,001	$ 9,974
74	Labor	FLA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
75	Source of Supply Plant	FSS	$ 4,765,121	$ 4,765,121	$ 1,075,546	$ 3,689,575	$ -	$ -	$ -	$ -
76	Pumping & Purification Plant	FWT	$ 4,019,324	$ 4,019,324	$ 907,211	$ 3,112,113	$ -	$ -	$ -	$ -
77	Transmission & Distrib Plant	FTD	$ 40,378,127	$ 40,378,127	$ 5,915,446	$ 20,292,463	$ -	$ 3,017,913	$ 10,429,911	$ 722,395
78	Total O&M w/oA&G Expenses w/o power & chemicals	FTOMWPC	$ 1,819,159	$ 1,819,159	$ 325,545	$ 990,886	$ 351,040	$ 32,306	$ 111,649	$ 7,733

Note 1: Based upon a two-factor formula equal weighting FCC allocation factor and the FGPIS allocation factor.
Note 2: Based upon a two-factor formula equal weighting FCC allocation factor and the FTOMWPC allocation factor.

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended 04/30/2023
Development of Allocation Factors by Customer Class

Line No		Allocation Factor	Total (1)	Residential (2)	Comm/Ind (3)	Irrigation (4)	Public Authority (5)	Multi-Family (6)	MSR (7)	Standpipe/ Construction (8)	Private Fire (9)
1	**ALLOCATION RATIOS**										
2											
3	**EXTERNAL FACTORS**										
4											
5	**COMMODITY**										
6	Commodity (1)	CBC	100.0000%	83.5993%	9.0308%	0.7486%	5.2832%	0.2606%	0.5155%	0.5620%	0.0000%
7											
8	**DEMAND**										
9	Demand	CMD	100.0000%	82.4368%	8.9681%	0.5958%	6.3293%	0.1762%	0.6686%	0.8252%	
10											
11	**CUSTOMER**										
12	Bills	CB	100.0000%	96.1516%	2.6382%	0.1482%	0.2425%	0.1998%	0.0135%	0.1527%	0.4535%
13	Meters	CM	100.0000%	73.3873%	7.4055%	0.4773%	2.0096%	0.1909%	0.5024%	1.5072%	14.5197%
14	Services	CS	100.0000%	89.7031%	5.2545%	0.2960%	0.8634%	0.2060%	0.0987%	0.4934%	3.0849%
15											
16	**REVENUES**										
17	Water Sales	CRWC	100.0000%	82.3166%	9.9500%	1.0861%	4.2997%	0.2469%	0.6446%	1.3726%	0.0835%
18	Water Sales excluding private fire	CRWXPF	100.0000%	82.3854%	9.9584%	1.0870%	4.3033%	0.2471%	0.6451%	1.3737%	0.0000%
19											
20	**INTERNAL FACTORS**										
21											
22	Hydrants	CH	100.0000%	96.5897%	2.6502%	0.1489%	0.2436%	0.2007%	0.0135%	0.1534%	
23	Rate Base	CRB	100.0000%	85.4174%	7.2658%	0.4817%	3.7992%	0.1988%	0.4122%	0.6733%	1.7515%
24											
25	**INPUTS FOR RATIOS**										
26											

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended 04/30/2023
Development of Allocation Factors by Customer Class

Line No		Allocation Factor			Total (1)	Residential (2)	Comm/Ind (3)	Irrigation (4)	Public Authority (5)	Multi-Family (6)	MSR (7)	Standpipe/ Construction (8)	Private Fire (9)
27	**EXTERNAL INPUTS**												
28	DEMAND AND COMMODITY												
29	Annual Usage (1,000 gallons)		622,753		622,753	520,617	56,240	4,662	32,901	1,623	3,210	3,500	0
30	Coincident Peak (1,000 gallons)				66,106	54,496	5,928	394	4,184	117	442	546	
31													
32	CUSTOMER												
33	Bills		89,076		89,076	85,648	2,350	132	216	178	12	136	404
34	Equivalent Meters		9,952		9,952	7,304	737	48	200	19	50	150	1,445
35	Equivalent Services		8,107		8,107	7,273	426	24	70	17	8	40	250
36													
37	REVENUES												
38	Water Sales		$ 4,095,946	From WP I	$ 4,095,946	$ 3,371,644	$ 407,548	$ 44,486	$ 176,113	$ 10,111	$ 26,402	$ 56,220	$ 3,421
39	Water Sales excluding private fire		$ 4,092,524		$ 4,092,524	$ 3,371,644	$ 407,548	$ 44,486	$ 176,113	$ 10,111	$ 26,402	$ 56,220	
40													
41													
42	Rate of Return		**8.9490%**										
43	Revenue Conversion Factor		**1.3639**										
44													
45	**TAX FACTORS**												
46	Wtd Cost of Debt		**3.04%**										
47	State Tax Rate		**4.90%**										
48	Federal Tax Rate		**21.00%**										
49													
50													
51	**INTERNAL INPUTS**												
52													
53	Rate Base	CRB	$19,028,481		19,028,481	16,253,634	1,382,574	91,665	722,934	37,837	78,428	128,116	333,291

WATER SCHEDULE H

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Revenue Summary
With Annualized Revenues to Year End Number of Customers

Exhibit
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	5/8X3/4 Inch	Residential	$ 3,286,448	$ 4,611,119	$ 1,324,671	40.31%	78.45%	78.22%
2	3/4 Inch	Residential	4,192	5,112	921	21.96%	0.10%	0.09%
3	1 Inch	Residential	34,046	47,690	13,644	40.07%	0.81%	0.81%
4	1 1/2 Inch	Residential	6,040	8,932	2,892	47.88%	0.14%	0.15%
5	2 Inch	Residential	3,898	5,332	1,434	36.79%	0.09%	0.09%
6								
7		Subtotal	3,334,623	4,678,185	1,343,562	40.29%	79.60%	79.36%
8								
9	5/8X3/4 Inch	Commercial	$ 45,901	$ 66,660	$ 20,759	45.23%	1.10%	1.13%
10	1 Inch	Commercial	73,389	107,305	33,916	46.21%	1.75%	1.82%
11	1 1/2 Inch	Commercial	19,166	27,133	7,967	41.57%	0.46%	0.46%
12	2 Inch	Commercial	211,259	314,867	103,608	49.04%	5.04%	5.34%
13	3 Inch	Commercial	17,796	23,913	6,116	34.37%	0.42%	0.41%
14	4 Inch	Commercial	33,259	49,509	16,250	48.86%	0.79%	0.84%
15								
16								
17		Subtotal	$ 400,770	$ 589,386	$ 188,616	47.06%	9.57%	10.00%
18								
19	5/8X3/4 Inch	School	$ 455	$ 592	$ 137	30.19%	0.01%	0.01%
20	1 1/2 Inch	School	1,189	1,564	375	31.54%	0.03%	0.03%
21	2 Inch	School	84,187	129,155	44,968	53.41%	2.01%	2.19%
22	3 Inch	School	53,544	83,752	30,209	56.42%	1.28%	1.42%
23	4 Inch	School	21,547	32,602	11,056	51.31%	0.51%	0.55%
24	6 Inch	School	15,268	21,079	5,811	38.06%	0.36%	0.36%
25		Subtotal	$ 176,189	$ 268,745	$ 92,556	52.53%	4.21%	4.56%
26								
27	5/8X3/4 Inch	Irrigation	$ 4,767	$ 7,067	$ 2,300	48.24%	0.11%	0.12%
28	1 Inch	Irrigation	874	1,222	349	39.91%	0.02%	0.02%
29	2 Inch	Irrigation	21,739	33,135	11,396	52.42%	0.52%	0.56%
30	3 Inch	Irrigation - School	17,125	26,226	9,101	53.14%	0.41%	0.44%
31			$ 44,505	$ 67,651	23,146	52.01%	1.06%	1.15%
32								
33	5/8X3/4 Inch	Multi-family	$ 8,398	$ 12,053	3,656	43.53%	0.20%	0.20%
34	1 1/2 Inch	Multi-family	1,564	2,149	585	37.42%	0.04%	0.04%
35								
36		Subtotal	$ 9,962	$ 14,202	4,241	42.57%	0.24%	0.24%
37								
38	6 Inch	Morningstar Ranch	26,413	40,016	13,602	51.50%	0.63%	0.68%
39	3 Inch	Construction	56,245	77,056	20,811	37.00%	1.34%	1.31%
40		Fire Lines 4 Inch	1,025	1,330	305	29.80%	0.02%	0.02%
41		Fire Lines 4 Inch School	228	296	68	29.80%	0.01%	0.01%
42		Fire Lines 6 Inch	1,093	1,419	326	29.80%	0.03%	0.02%
43		Fire Lines 8 Inch	630	818	188	29.80%	0.02%	0.01%
44								
45	Total Revenues Before Annualization		$ 4,051,683	$ 5,739,104	$ 1,687,421	41.65%	96.72%	97.36%

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Revenue Summary
With Annualized Revenues to Year End Number of Customers

Exhibit
Schedule H-1
Page 2
Witness: Bourassa

Line No.	Meter Size	Class	Present Revenues	Proposed Revenues	Dollar Change	Percent Change	Additional Bills	Additional Gallons to be Pumped (In 1,000's)
				Revenue Annualization				
1	5/8X3/4 Inch	Residential	$ 36,814	$ 50,929	14,115	38.34%	947	6,225
2	3/4 Inch	Residential	3,573	4,298	725	20.29%	93	225
3	1 Inch	Residential	(383)	(540)	(157)	40.96%	(5)	(37)
4	1 1/2 Inch	Residential	-	-	-	0.00%	-	-
5	2 Inch	Residential	(1,530)	(2,119)	(589)	38.51%	(7)	(116)
6								
7		Subtotal	$ 38,475	$ 52,568	14,094	36.63%	1,028	6,296
8								
9	5/8X3/4 Inch	Commercial	$ 1,509	$ 2,113	603	39.96%	36	267
10	1 Inch	Commercial	(1,901)	(2,785)	(884)	46.48%	(18)	(277)
11	1 1/2 Inch	Commercial	3,742	5,287	1,545	41.30%	24	375
12	2 Inch	Commercial	3,604	5,362	1,758	48.77%	8	624
13	3 Inch	Commercial	-	-	-	0.00%	-	-
14	4 Inch	Commercial	-	-	-	0.00%	-	-
15								
16					-			
17		Subtotal	$ 6,954	$ 9,976	3,022	43.46%	50	990
18								
19	5/8X3/4 Inch	School	$ -	$ -	-	0.00%	-	-
20	1 1/2 Inch	School	-	-	-	0.00%	-	-
21	2 Inch	School	-	-	-	0.00%	-	-
22	3 Inch	School	-	-	-	0.00%	-	-
23	4 Inch	School	-	-	-	0.00%	-	-
24	6 Inch	School	-	-	-	0.00%	-	-
25		Subtotal	$ -	$ -	$ -	0.00%	-	-
26								
27	5/8X3/4 Inch	Irrigation	$ -	$ -	-	0.00%	-	-
28	1 Inch	Irrigation	-	-	-	0.00%	-	-
29	2 Inch	Irrigation	-	-	-	0.00%	-	-
30	3 Inch	Irrigation - School	-	-	-	0.00%	-	-
31			$ -	$ -	$ -	0.00%	-	-
32								
33	5/8X3/4 Inch	Multi-family	$ 154	$ 228	74	47.88%	2	32
34	1 1/2 Inch	Multi-family	-	-	-	0.00%	-	-
35								
36		Subtotal	$ 154	$ 228	74	47.88%	2	32
37								
38	6 Inch	Morningstar Ranch	-	$ -	-	0.00%	-	-
39	3 Inch	Construction	-	$ -	-	0.00%	-	-
40		Fire Lines 4 Inch	(5)	(6)	(1)	29.80%	(1)	-
41		Fire Lines 4 Inch School	-	-	-	0.00%	-	-
42		Fire Lines 6 Inch	325	422	97	29.80%	33	-
43		Fire Lines 8 Inch	126	164	38	29.80%	-	-
44								
45	Total Revenue Annualization		$ 46,028	$ 63,351	$ 17,323	37.63%	1,112	7,318
46								

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Revenue Summary
With Annualized Revenues to Year End Number of Customers

Exhibit
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	$ 4,051,683	$ 5,739,104	$ 1,687,421	41.65%	96.72%	97.36%
2	Subtotal Revenue Annualization	46,028	63,351	17,323	37.63%	0	0
3							
4	Total Metered Revenues	$ 4,097,712	$ 5,802,455	$ 1,704,744	41.60%	97.82%	98.43%
5							
6	Misc. Revenues	$ 93,091	$ 93,091	-	0.00%	2.22%	1.58%
7	Reconciling Amount	(1,766)	(746)	1,020	0.00%	-0.04%	-0.01%
8	Total Water Revenues	$ 4,189,037	$ 5,894,801	$ 1,705,764	40.72%	100.00%	100.00%
9							
10							
11							
12							
13							
14	GL Water Revenues	$ 3,882,816					
15	Tax Reform Credit	210,102					
16	Revenue Accrual Correction	(43,000)					
17	Adjusted GL Revenues	$ 4,049,918					
18	Water Revenues before Annualization	$ 4,051,683					
19							
20	Difference	$ (1,766)					
21							
22	Tolerance (+/- 1/2%)	$ 19,414					
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Customer Summary

Exhibit
Schedule H-2
Page 1
Witness: Bourassa

Line No.		Meter Size, Class	(a) Average Number of Customers at 4/30/2023	Average Consumption	Average Bill Present Rates	Average Bill Proposed Rates	Proposed Increase Dollar Amount	Proposed Increase Percent Amount
1	5/8X3/4 Inch	Residential	7,086	6,070	$ 37.03	$ 50.80	$ 13.78	37.21%
2	3/4 Inch	Residential	9	2,194	37.60	45.49	7.89	20.98%
3	1 Inch	Residential	38	6,594	73.45	102.90	29.45	40.10%
4	1 1/2 Inch	Residential	2	39,817	244.63	363.17	118.54	48.46%
5	2 Inch	Residential	2	12,737	204.35	279.84	75.49	36.94%
6		Subtotal	7,137					
7								
8	5/8X3/4 Inch	Commercial	80	7,611	$ 42.68	$ 59.91	$ 17.23	40.36%
9	1 Inch	Commercial	58	14,469	102.35	149.44	47.09	46.01%
10	1 1/2 Inch	Commercial	10	16,186	157.90	223.51	65.61	41.55%
11	2 Inch	Commercial	42	60,941	381.25	564.72	183.47	48.12%
12	3 Inch	Commercial	4	14,927	369.98	497.34	127.36	34.42%
13	4 Inch	Commercial	2	222,209	1,308.01	1,952.50	644.50	49.27%
14								
15		Subtotal	196					
16								
17	5/8X3/4 Inch	School	2	125	$ 18.96	$ 24.68	$ 5.72	30.19%
18	1 1/2 Inch	School	1	1,584	99.10	130.35	31.25	31.54%
19	2 Inch	School	11	121,492	608.56	924.14	315.58	51.86%
20	3 Inch	School	2	476,304	2,196.84	3,426.46	1,229.62	55.97%
21	4 Inch	School	1	354,365	1,795.54	2,716.84	921.30	51.31%
22	6 Inch	School	1	96,542	1,272.34	1,756.61	484.27	38.06%
23		Subtotal	18					
24								
25	5/8X3/4 Inch	Irrigation	6	12,292	$ 62.33	$ 90.35	$ 28.02	44.95%
26	1 Inch	Irrigation	1	6,417	72.80	101.86	29.05	39.91%
27	2 Inch	Irrigation	3	104,917	$ 567.33	$ 854.77	287.44	50.66%
28	3 Inch	Irrigation - School	1	270,292	1,401.89	2,140.00	738.11	52.65%
29		Subtotal	7					
30								
31	5/8X3/4 Inch	Multi-family	14	9,151	$ 48.45	$ 69.01	$ 20.57	42.45%
32	1 1/2 Inch	Multi-family	1	8,667	130.31	179.07	48.76	37.42%
33		Subtotal	15					
34								
35	6 Inch	Morningstar Ranch	1	267,500	2,201.10	3,334.63	$ 1,133.53	51.50%
36	3 Inch	Construction	11	25,734	409.64	561.21	151.56	37.00%
37		Fire Lines 4 Inch	17	-	5.00	6.49	1.49	29.80%
38		Fire Lines 4 Inch School	4	-	4.75	6.17	1.42	29.80%
39		Fire Lines 6 Inch	9	-	9.85	12.79	2.94	29.80%
40		Fire Lines 8 Inch	3	-	15.76	20.46	4.70	29.80%
41		Total	7,410					
42								

43 **(a)** Average number of customers of less than one (1), indicates that less than 12 bills were issued during the year.
44

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Customer Summary

Exhibit
Schedule H-2
Page 2
Witness: Bourassa

Line No.	Meter Size, Class		(a) Average Number of Customers at 4/30/2023	Median Consumption	Median Bill Present Rates	Median Bill Proposed Rates	Proposed Increase Dollar Amount	Proposed Increase Percent Amount
1	5/8X3/4 Inch	Residential	7,086	4,500	$ 31.27	$ 41.53	$ 10.26	32.82%
2	3/4 Inch	Residential	9	1,500	35.06	43.24	8.18	23.33%
3	1 Inch	Residential	38	4,500	65.77	90.53	24.76	37.65%
4	1 1/2 Inch	Residential	2	12,000	142.54	198.77	56.23	39.45%
5	2 Inch	Residential	2	3,000	168.61	222.29	53.68	31.84%
6		Subtotal	7,137					
7								
8	5/8X3/4 Inch	Commercial	80	1,500	$ 22.73	$ 30.45	$ 7.72	33.94%
9	1 Inch	Commercial	58	6,500	73.11	102.35	29.24	40.00%
10	1 1/2 Inch	Commercial	10	9,000	131.53	181.04	49.51	37.64%
11	2 Inch	Commercial	42	5,500	177.79	237.07	59.28	33.34%
12	3 Inch	Commercial	4	4,000	329.88	432.76	102.88	31.19%
13	4 Inch	Commercial	2	212,250	1,271.46	1,893.65	622.19	48.94%
14								
15		Subtotal	196					
16								
17	5/8X3/4 Inch	School	2	-	$ 18.72	$ 24.29	$ 5.58	29.80%
18	1 1/2 Inch	School	1	-	98.80	129.88	31.07	31.45%
19	2 Inch	School	11	133,553	221.19	309.43	88.24	39.89%
20	3 Inch	School	2	543,010	1,111.58	1,678.25	566.68	50.98%
21	4 Inch	School	1	359,849	1,818.57	2,753.93	935.36	51.43%
22	6 Inch	School	1	84,000	1,228.62	1,686.19	457.58	37.24%
23		Subtotal	18					
24								
25	5/8X3/4 Inch	Irrigation	6	11,917	$ 40.44	$ 56.30	$ 15.86	39.22%
26	1 Inch	Irrigation	1	-	$ 73.11	$ 102.35	29.24	40.00%
27	2 Inch	Irrigation	3	171,310	157.60	204.56	46.96	29.80%
28	3 Inch	Irrigation - School	1	270,292	1,663.59	2,561.56	897.97	53.98%
29		Subtotal	7					
30								
31	5/8X3/4 Inch	Multi-family	14	7,500	$ 42.28	$ 59.26	$ 16.98	40.17%
32	1 1/2 Inch	Multi-family	1	9,000	131.53	181.04	49.51	37.64%
33		Subtotal	15					
34								
35	6 Inch	Morningstar Ranch	1	267,000	2,198.24	3,330.03	$ 1,131.79	51.49%
36	3Inch	Construction	11	3,500	328.05	429.81	101.76	31.02%
37		Fire Lines up to 5 Inch	17	-	5.00	6.49	1.49	29.80%
38		Fire Lines up to 5 Inch Sch	4	-	4.75	6.17	1.42	29.80%
39		Fire Lines 6 Inch	9	-	9.85	12.79	2.94	29.80%
40		Fire Lines 8 Inch	3	0	15.76	20.46	4.70	29.80%
41		Total	7,390					
42								

43 **(a)** Average number of customers of less than one (1), indicates that less than 12 bills were issued during the year.
44

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Present and Proposed Rates

Exhibit
Schedule H-3
Page 1
Witness: Bourassa

Line No.	Monthly Usage Charge for:	Present Rates[1,2]	Proposed Rates[1,2]	Change	Percent Change
1	Meter Size (All Classes):				
2	5/8 Inch	$ 19.70	$ 25.57	$ 5.87	29.80%
2	3/4 Inch	29.55	38.36	8.81	29.81%
3	1 Inch	49.25	63.93	14.68	29.81%
4	1 1/2 Inch	98.50	127.85	29.35	29.80%
5	2 Inch	157.60	204.56	46.96	29.80%
6	3 Inch	315.20	409.12	93.92	29.80%
7	4 Inch	492.50	639.25	146.75	29.80%
8	6 Inch	985.00	1,278.50	293.50	29.80%
9	8 Inch	1,576.00	2,045.60	469.60	29.80%
10	10 Inch	2,265.50	2,940.55	675.05	29.80%
11	12 Inch	4,235.50	5,497.55	1,262.05	29.80%
12	Moriningstar Ranch	671.00	870.96	199.96	29.80%
13					
14					
15					
16	Fire Lines Up to 8 Inch (R-14-2-408.B)	Per Rule*	Per Rule*		
17	Fire Lines 10 Inch (R-14-2-408.B)	Per Rule*	Per Rule*		
18	Fire Lines 12 Inch (R-14-2-408.B)	Per Rule*	Per Rule*		
19					
20	* Per Rule - A.A.C. R-14-2-408.B. 1 percent of monthly minimum for a comparable size meter, but no less than that				
21	$5.00 per month. The service charge for fire sprinklers is only applicable for service line				
22	separate and distinct from the primary water service line.				
23					
24	Gallons In Minimum (All Classes)	-	-		
25					
26			(Per 1,000 gallons)		
27	**Commodity Rates**		**Present**	**Proposed**	
28	**(All Classes)**	**Block**	**Rate**	**Rate(1)**	
29					
30	5/8 Inch	0 gallons to 4,000 gallons	$ 2.02	$ 3.25	
31		over 4,000 gallons to 10,000 gallons	$ 3.67	$ 5.91	
32		over 10,000 gallons	$ 4.42	$ 7.12	
33					
34					
35	3/4 Inch Meter	0 gallons to 4,000 gallons	$ 3.67		
36		over 4,000 gallons	$ 4.42		
37					
38	3/4 Inch Meter	0 gallons to 4,000 gallons		$ 3.25	
39		over 4,000 gallons to 10,000 gallons		$ 5.91	
40		over 10,000 gallons		$ 7.12	
41					
42	[1] Low Income Tariff - A 15% discount is available on monthly minimum and commodity charges to qualified residential customers meeting				
43	the low income qualifications.				
44	[2] A 5 % discount is applicable to the public schools operated by the Santa Cruz County School District No. 35 receiving water and/or wastewater				
45	utility services from the Company				
46					
47	NT = No Tariff				

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Present and Proposed Rates

Exhibit
Schedule H-3
Page 2
Witness: Bourassa

Line No.			(Per 1,000 gallons) Present Rates[1,2]	Proposed Rates[1,2]
1				
2	**Commodity Rates**			
3	**(All Classes)**	**Block**		
4	1 Inch Meter	0 gallons to 23,000 gallons	$ 3.67	
5		over 23,000 gallons	$ 4.42	
6				
7	1 Inch Meter	0 gallons to 25,000 gallons		$ 5.91
8		over 25,000 gallons		$ 7.12
9				
10	1.5 Inch Meter	0 gallons to 45,000 gallons	$ 3.67	
11		over 45,000 gallons	$ 4.42	
12				
13	1.5 Inch Meter	0 gallons to 50,000 gallons		$ 5.91
14		over 50,000 gallons		$ 7.12
15				
16	2 Inch Meter	0 gallons to72,000 gallons	$ 3.67	
17		over 72,000 gallons	$ 4.42	
18				
19	2 Inch Meter	0 gallons to 80,000 gallons		$ 5.91
20		over 80,000 gallons		$ 7.12
21				
22	3 Inch Meter	0 gallons to 144,000 gallons	$ 3.67	
23		over 144,000 gallons	$ 4.42	
24				
25	3 Inch Meter	0 gallons to 160,000 gallons		$ 5.91
26		over 160,000 gallons		$ 7.12
27				
28	4 Inch Meter	0 gallons to 225,000 gallons	$ 3.67	
29		over 225,000 gallons	$ 4.42	
30				
31	4 Inch Meter	0 gallons to 250,000 gallons		$ 5.91
32		over 250,000 gallons		$ 7.12
33				
34	6 Inch Meter	0 gallons to 450,000 gallons	$ 3.67	
35		over 450,000 gallons	$ 4.42	
36				
37	6 Inch Meter	0 gallons to 500,000 gallons		$ 5.91
38		over 500,000 gallons		$ 7.12
39				
40	8 Inch Meter	0 gallons to 720,000 gallons	$ 3.67	
41		over 720,000 gallons	$ 4.42	
42				
43	8 Inch Meter	0 gallons to 800,000 gallons		$ 5.91
44		over 80,000 gallons		$ 7.12

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Present and Proposed Rates

Exhibit
Schedule H-3
Page 3
Witness: Bourassa

Line No.	**Commodity Rates (All Classes)**	**Block**	(Per 1,000 gallons) **Present Rates[1,2]**	**Proposed Rates[1,2]**
1				
2	10 Inch Meter	0 gallons to 1,025,000 gallons	$ 3.67	
3		over 1,025,000 gallons	$ 4.42	
4				
5	10 Inch Meter	0 gallons to 1,150,000 gallons		$ 5.91
6		over 1,150,000 gallons		$ 7.12
7				
8	12 Inch Meter	0 gallons to 1,025,000 gallons	$ 3.67	
9		over 1,025,000 gallons	$ 4.42	
10				
11	12 Inch Meter	0 gallons to 2,150,000 gallons		$ 5.91
12		over 2,150,000 gallons		$ 7.12
13				
14	Morningstar Ranch Community Association	All gallons	$ 5.72	$ 9.21
15				
16				
17				

18 [1] Low Income Tariff - A 15% discount is available on monthly minimum and commodity charges to qualified residential customers meeting
19 the low income qualifications.
20 [2] A 5 % discount is applicable to the public schools operated by the Santa Cruz County School District No. 35 receiving water and/or wastewater
21 utility services from the Company
22
23 NT = No Tariff
24

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Changes in Representative Rate Schedules
Test Year Ended April 30, 2023

Exhibit
Schedule H-3
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Witness: Bourassa

Line No.	Other Service Charges	Present Rates	Proposed Rates
1	Establishment	$ 25.00	$ 30.00
2	Reestablishment (within 12 months)	(a)	(a)
3	Reconnection (Delinquent)	$ 30.00	$ 30.00
4	Meter Test (If Correct)	$ 30.00	$ 30.00
5	Meter Reread (if Correct)	$ 20.00	$ 20.00
6	Deposit	(c)	(c)
7	Deposit Interest per A.A.C. R14-2-403(B)	6%(c)	6%(c)
8	NSF Check Charge	$ 10.00	$ 20.00
9	Late Payment Penalty (b)	1.5% per month	1.5% per month
10	Deferred Payment (R-01-2-409.G)	1.5% per month	1.5% per month
11	Moving meter at customer request (R-14-2-405.B)	at Cost	at Cost
12	After Hours Service Call Charge (d)	$ 50.00	$ 90.00
13	Off-site facilities Hook-up fees	NT	NT
14	Road Cutting or Boring	NT	at Cost

(a) Per Commission Rule A.A.C. R14-2-403(D) - residential and non-residential shall pay the applicable monthly minimum charge times the number of months disconnected.
(b) Greater of $5 or 1.50% of unpaid balance.
(c) Per Commission Rule A.A.C. R14-2-403(B).
(d) At customer's request. Customer shall pay the actual cost of physical disconnection and Establishment Fee (if same customer) and there shall be no charge for disconnection if no physical work is performed.

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. PER COMMISSION RULE 14-2-409D(5).

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter and Service Line Charges

Exhibit
Schedule H-3
Page 5
Witness: Bourassa

Refundable Meter and Service Line Charges

Line No.		Present Service Line Charge	Present Meter Install-ation Charge	Total Present Charge	Proposed Service Line Charge	Proposed Meter Install-ation Charge	Total Proposed Charge
9	5/8 x 3/4 Inch	At Cost	At Cost	At Cost	At Cost	At Cost	At Cost
10	3/4 Inch	At Cost	At Cost	At Cost	At Cost	At Cost	At Cost
11	1 Inch	At Cost	At Cost	At Cost	At Cost	At Cost	At Cost
12	1 1/2 Inch	At Cost	At Cost	At Cost	At Cost	At Cost	At Cost
13	2 Inch	At Cost	At Cost	At Cost	At Cost	At Cost	At Cost
14	3 Inch	At Cost	At Cost	At Cost	At Cost	At Cost	At Cost
15	4 Inch	At Cost	At Cost	At Cost	At Cost	At Cost	At Cost
16	6 inch	At Cost	At Cost	At Cost	At Cost	At Cost	At Cost
17	8 Inch	At Cost	At Cost	At Cost	At Cost	At Cost	At Cost
18	10 Inch	At Cost	At Cost	At Cost	At Cost	At Cost	At Cost
19	12 Inch	At Cost	At Cost	At Cost	At Cost	At Cost	At Cost

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Hook-Up Fees

Exhibit
Schedule H-3
Page 6
Witness: Bourassa

Off-site Facilities Hook-up Fee

	Present Charge	Proposed Charge
5/8 x 3/4 Inch	NT	$ 1,800
3/4 Inch	NT	2,400
1 Inch	NT	4,000
1 1/2 Inch	NT	8,000
2 Inch	NT	12,800
3 Inch	NT	25,600
4 Inch	NT	40,000
6 Inch or larger	NT	80,000

NT = no tariff

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 5/8x3/4 Inch Residential

Exhibit
Schedule H-4
Page 1
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 19.70	$ 25.57	$ 5.87	29.80%
1,000	21.72	28.82	7.10	32.69%
2,000	23.74	32.07	8.33	35.09%
3,000	25.76	35.32	9.56	37.11%
4,000	29.43	38.57	9.14	31.06%
5,000	33.10	44.48	11.38	34.38%
6,000	36.77	50.39	13.62	37.04%
7,000	40.44	56.30	15.86	39.22%
8,000	44.11	62.21	18.10	41.03%
9,000	47.78	68.12	20.34	42.57%
10,000	52.20	74.03	21.83	41.82%
12,000	61.04	88.27	27.23	44.61%
14,000	69.88	102.51	32.63	46.69%
16,000	78.72	116.75	38.03	48.31%
18,000	87.56	130.99	43.43	49.60%
20,000	96.40	145.23	48.83	50.65%
25,000	118.50	180.83	62.33	52.60%
30,000	140.60	216.43	75.83	53.93%
35,000	162.70	252.03	89.33	54.90%
40,000	184.80	287.63	102.83	55.64%
45,000	206.90	323.23	116.33	56.23%
50,000	229.00	358.83	129.83	56.69%
60,000	273.20	430.03	156.83	57.40%
70,000	317.40	501.23	183.83	57.92%
80,000	361.60	572.43	210.83	58.30%
90,000	405.80	643.63	237.83	58.61%
100,000	450.00	714.83	264.83	58.85%
Average Usage				
6,070	$ 37.03	$ 50.80	$ 13.78	37.21%
Median Usage				
4,500	$ 31.27	$ 41.53	$ 10.26	32.82%

Present Rates:			
Monthly Minimum:		$	19.70
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	3,000	$	2.02
Up to	9,000	$	3.67
Over	9,000	$	4.42
Proposed Rates:			
Monthly Minimum:		$	25.57
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	4,000	$	3.25
Up to	10,000	$	5.91
Over	10,000	$	7.12

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 3/4 Inch Residential

Exhibit
Schedule H-4
Page 2
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 29.55	$ 38.36	$ 8.81	29.81%
1,000	33.22	41.61	8.39	25.26%
2,000	36.89	44.86	7.97	21.60%
3,000	40.56	48.11	7.55	18.61%
4,000	44.23	51.36	7.13	16.12%
5,000	48.65	57.27	8.62	17.72%
6,000	53.07	63.18	10.11	19.05%
7,000	57.49	69.09	11.60	20.18%
8,000	61.91	75.00	13.09	21.14%
9,000	66.33	80.91	14.58	21.98%
10,000	70.75	86.82	16.07	22.71%
12,000	79.59	101.06	21.47	26.98%
14,000	88.43	115.30	26.87	30.39%
16,000	97.27	129.54	32.27	33.18%
18,000	106.11	143.78	37.67	35.50%
20,000	114.95	158.02	43.07	37.47%
25,000	137.05	193.62	56.57	41.28%
30,000	159.15	229.22	70.07	44.03%
35,000	181.25	264.82	83.57	46.11%
40,000	203.35	300.42	97.07	47.74%
45,000	225.45	336.02	110.57	49.04%
50,000	247.55	371.62	124.07	50.12%
60,000	291.75	442.82	151.07	51.78%
70,000	335.95	514.02	178.07	53.00%
80,000	380.15	585.22	205.07	53.94%
90,000	424.35	656.42	232.07	54.69%
100,000	468.55	727.62	259.07	55.29%
Average Usage				
2,194	$ 37.60	$ 45.49	$ 7.89	20.98%
Median Usage				
1,500	$ 35.06	$ 43.24	$ 8.18	23.33%

Present Rates:			
Monthly Minimum:		$	29.55
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	4,000	$	3.67
Over	4,000	$	4.42
Proposed Rates:			
Monthly Minimum:		$	38.36
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	4,000	$	3.25
Up to	10,000	$	5.91
Over	10,000	$	7.12

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 1 Inch Residential

Exhibit
Schedule H-4
Page 3
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 49.25	$ 63.93	$ 14.68	29.81%
1,000	52.92	69.84	16.92	31.97%
2,000	56.59	75.75	19.16	33.86%
3,000	60.26	81.66	21.40	35.51%
4,000	63.93	87.57	23.64	36.98%
5,000	67.60	93.48	25.88	38.28%
6,000	71.27	99.39	28.12	39.46%
7,000	74.94	105.30	30.36	40.51%
8,000	78.61	111.21	32.60	41.47%
9,000	82.28	117.12	34.84	42.34%
10,000	85.95	123.03	37.08	43.14%
12,000	93.29	134.85	41.56	44.55%
14,000	100.63	146.67	46.04	45.75%
16,000	107.97	158.49	50.52	46.79%
18,000	115.31	170.31	55.00	47.70%
20,000	122.65	182.13	59.48	48.50%
25,000	142.50	211.68	69.18	48.55%
30,000	164.60	247.28	82.68	50.23%
35,000	186.70	282.88	96.18	51.52%
40,000	208.80	318.48	109.68	52.53%
45,000	230.90	354.08	123.18	53.35%
50,000	253.00	389.68	136.68	54.02%
60,000	297.20	460.88	163.68	55.07%
70,000	341.40	532.08	190.68	55.85%
80,000	385.60	603.28	217.68	56.45%
90,000	429.80	674.48	244.68	56.93%
100,000	474.00	745.68	271.68	57.32%
Average Usage				
6,594	$ 73.45	$ 102.90	$ 29.45	40.10%
Median Usage				
4,500	$ 65.77	$ 90.53	$ 24.76	37.65%

Present Rates:			
Monthly Minimum:		$	49.25
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	23,000	$	3.67
Over	23,000	$	4.42
Proposed Rates:			
Monthly Minimum:		$	63.93
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	25,000	$	5.91
Over	25,000	$	7.12

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 1 1/2 Inch Residential

Exhibit
Schedule H-4
Page 4
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 98.50	$ 127.85	$ 29.35	29.80%
1,000	102.17	133.76	31.59	30.92%
2,000	105.84	139.67	33.83	31.96%
3,000	109.51	145.58	36.07	32.94%
4,000	113.18	151.49	38.31	33.85%
5,000	116.85	157.40	40.55	34.70%
6,000	120.52	163.31	42.79	35.50%
7,000	124.19	169.22	45.03	36.26%
8,000	127.86	175.13	47.27	36.97%
9,000	131.53	181.04	49.51	37.64%
10,000	135.20	186.95	51.75	38.28%
12,000	142.54	198.77	56.23	39.45%
14,000	149.88	210.59	60.71	40.51%
16,000	157.22	222.41	65.19	41.46%
18,000	164.56	234.23	69.67	42.34%
20,000	171.90	246.05	74.15	43.14%
25,000	190.25	275.60	85.35	44.86%
30,000	208.60	305.15	96.55	46.28%
35,000	226.95	334.70	107.75	47.48%
40,000	245.30	364.25	118.95	48.49%
45,000	263.65	393.80	130.15	49.36%
50,000	285.75	423.35	137.60	48.15%
60,000	329.95	494.55	164.60	49.89%
70,000	374.15	565.75	191.60	51.21%
80,000	418.35	636.95	218.60	52.25%
90,000	462.55	708.15	245.60	53.10%
100,000	506.75	779.35	272.60	53.79%
Average Usage				
39,817	$ 244.63	$ 363.17	$ 118.54	48.46%
Median Usage				
12,000	$ 142.54	$ 198.77	$ 56.23	39.45%

Present Rates:			
Monthly Minimum:		$	98.50
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	45,000	$	3.67
Over	45,000	$	4.42
Proposed Rates:			
Monthly Minimum:		$	127.85
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	50,000	$	5.91
Over	50,000	$	7.12

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 2 Inch Residential

Exhibit
Schedule H-4
Page 5
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 157.60	$ 204.56	$ 46.96	29.80%
1,000	161.27	210.47	49.20	30.51%
2,000	164.94	216.38	51.44	31.19%
3,000	168.61	222.29	53.68	31.84%
4,000	172.28	228.20	55.92	32.46%
5,000	175.95	234.11	58.16	33.05%
6,000	179.62	240.02	60.40	33.63%
7,000	183.29	245.93	62.64	34.18%
8,000	186.96	251.84	64.88	34.70%
9,000	190.63	257.75	67.12	35.21%
10,000	194.30	263.66	69.36	35.70%
12,000	201.64	275.48	73.84	36.62%
14,000	208.98	287.30	78.32	37.48%
16,000	216.32	299.12	82.80	38.28%
18,000	223.66	310.94	87.28	39.02%
20,000	231.00	322.76	91.76	39.72%
25,000	249.35	352.31	102.96	41.29%
30,000	267.70	381.86	114.16	42.64%
35,000	286.05	411.41	125.36	43.82%
40,000	304.40	440.96	136.56	44.86%
45,000	322.75	470.51	147.76	45.78%
50,000	341.10	500.06	158.96	46.60%
60,000	377.80	559.16	181.36	48.00%
70,000	414.50	618.26	203.76	49.16%
80,000	457.20	677.36	220.16	48.15%
90,000	501.40	748.56	247.16	49.29%
100,000	545.60	819.76	274.16	50.25%
Average Usage				
12,737	$ 204.35	$ 279.84	$ 75.49	36.94%
Median Usage				
3,000	$ 168.61	$ 222.29	$ 53.68	31.84%

Present Rates:			
Monthly Minimum:		$	157.60
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	72,000	$	3.67
Over	72,000	$	4.42
Proposed Rates:			
Monthly Minimum:		$	204.56
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	80,000	$	5.91
Over	80,000	$	7.12

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 5/8 Inch Commercial

Exhibit
Schedule H-4
Page 6
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 19.70	$ 25.57	$ 5.87	29.80%
1,000	21.72	28.82	7.10	32.69%
2,000	23.74	32.07	8.33	35.09%
3,000	25.76	35.32	9.56	37.11%
4,000	29.43	38.57	9.14	31.06%
5,000	33.10	44.48	11.38	34.38%
6,000	36.77	50.39	13.62	37.04%
7,000	40.44	56.30	15.86	39.22%
8,000	44.11	62.21	18.10	41.03%
9,000	47.78	68.12	20.34	42.57%
10,000	52.20	74.03	21.83	41.82%
12,000	61.04	88.27	27.23	44.61%
14,000	69.88	102.51	32.63	46.69%
16,000	78.72	116.75	38.03	48.31%
18,000	87.56	130.99	43.43	49.60%
20,000	96.40	145.23	48.83	50.65%
25,000	118.50	180.83	62.33	52.60%
30,000	140.60	216.43	75.83	53.93%
35,000	162.70	252.03	89.33	54.90%
40,000	184.80	287.63	102.83	55.64%
45,000	206.90	323.23	116.33	56.23%
50,000	229.00	358.83	129.83	56.69%
60,000	273.20	430.03	156.83	57.40%
70,000	317.40	501.23	183.83	57.92%
80,000	361.60	572.43	210.83	58.30%
90,000	405.80	643.63	237.83	58.61%
100,000	450.00	714.83	264.83	58.85%
Average Usage				
7,611	$ 42.68	$ 59.91	$ 17.23	40.36%
Median Usage				
1,500	$ 22.73	$ 30.45	$ 7.72	33.94%

Present Rates:			
Monthly Minimum:		$	19.70
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	3,000	$	2.02
Up to	9,000	$	3.67
Over	9,000	$	4.42
Proposed Rates:			
Monthly Minimum:		$	25.57
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	4,000	$	3.25
Up to	10,000	$	5.91
Over	10,000	$	7.12

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 1 Inch Commercial

Exhibit
Schedule H-4
Page 7
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 49.25	$ 63.93	$ 14.68	29.81%
1,000	52.92	69.84	16.92	31.97%
2,000	56.59	75.75	19.16	33.86%
3,000	60.26	81.66	21.40	35.51%
4,000	63.93	87.57	23.64	36.98%
5,000	67.60	93.48	25.88	38.28%
6,000	71.27	99.39	28.12	39.46%
7,000	74.94	105.30	30.36	40.51%
8,000	78.61	111.21	32.60	41.47%
9,000	82.28	117.12	34.84	42.34%
10,000	85.95	123.03	37.08	43.14%
12,000	93.29	134.85	41.56	44.55%
14,000	100.63	146.67	46.04	45.75%
16,000	107.97	158.49	50.52	46.79%
18,000	115.31	170.31	55.00	47.70%
20,000	122.65	182.13	59.48	48.50%
25,000	142.50	211.68	69.18	48.55%
30,000	164.60	247.28	82.68	50.23%
35,000	186.70	282.88	96.18	51.52%
40,000	208.80	318.48	109.68	52.53%
45,000	230.90	354.08	123.18	53.35%
50,000	253.00	389.68	136.68	54.02%
60,000	297.20	460.88	163.68	55.07%
70,000	341.40	532.08	190.68	55.85%
80,000	385.60	603.28	217.68	56.45%
90,000	429.80	674.48	244.68	56.93%
100,000	474.00	745.68	271.68	57.32%
Average Usage				
14,469	$ 102.35	$ 149.44	$ 47.09	46.01%
Median Usage				
6,500	$ 73.11	$ 102.35	$ 29.24	40.00%

Present Rates:			
Monthly Minimum:		$	49.25
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	23,000	$	3.67
Over	23,000	$	4.42
Proposed Rates:			
Monthly Minimum:		$	63.93
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	25,000	$	5.91
Over	25,000	$	7.12

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 1 1/2 Inch Commercial

Exhibit
Schedule H-4
Page 8
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 98.50	$ 127.85	$ 29.35	29.80%
1,000	102.17	133.76	31.59	30.92%
2,000	105.84	139.67	33.83	31.96%
3,000	109.51	145.58	36.07	32.94%
4,000	113.18	151.49	38.31	33.85%
5,000	116.85	157.40	40.55	34.70%
6,000	120.52	163.31	42.79	35.50%
7,000	124.19	169.22	45.03	36.26%
8,000	127.86	175.13	47.27	36.97%
9,000	131.53	181.04	49.51	37.64%
10,000	135.20	186.95	51.75	38.28%
12,000	142.54	198.77	56.23	39.45%
14,000	149.88	210.59	60.71	40.51%
16,000	157.22	222.41	65.19	41.46%
18,000	164.56	234.23	69.67	42.34%
20,000	171.90	246.05	74.15	43.14%
25,000	190.25	275.60	85.35	44.86%
30,000	208.60	305.15	96.55	46.28%
35,000	226.95	334.70	107.75	47.48%
40,000	245.30	364.25	118.95	48.49%
45,000	263.65	393.80	130.15	49.36%
50,000	285.75	423.35	137.60	48.15%
60,000	329.95	494.55	164.60	49.89%
70,000	374.15	565.75	191.60	51.21%
80,000	418.35	636.95	218.60	52.25%
90,000	462.55	708.15	245.60	53.10%
100,000	506.75	779.35	272.60	53.79%
Average Usage				
16,186	$ 157.90	$ 223.51	$ 65.61	41.55%
Median Usage				
9,000	$ 131.53	$ 181.04	$ 49.51	37.64%

Present Rates:			
Monthly Minimum:		$	98.50
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	45,000	$	3.67
Over	45,000	$	4.42
Proposed Rates:			
Monthly Minimum:		$	127.85
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	50,000	$	5.91
Over	50,000	$	7.12

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-4
Page 9
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 157.60	$ 204.56	$ 46.96	29.80%
1,000	161.27	210.47	49.20	30.51%
2,000	164.94	216.38	51.44	31.19%
3,000	168.61	222.29	53.68	31.84%
4,000	172.28	228.20	55.92	32.46%
5,000	175.95	234.11	58.16	33.05%
6,000	179.62	240.02	60.40	33.63%
7,000	183.29	245.93	62.64	34.18%
8,000	186.96	251.84	64.88	34.70%
9,000	190.63	257.75	67.12	35.21%
10,000	194.30	263.66	69.36	35.70%
12,000	201.64	275.48	73.84	36.62%
14,000	208.98	287.30	78.32	37.48%
16,000	216.32	299.12	82.80	38.28%
18,000	223.66	310.94	87.28	39.02%
20,000	231.00	322.76	91.76	39.72%
25,000	249.35	352.31	102.96	41.29%
30,000	267.70	381.86	114.16	42.64%
35,000	286.05	411.41	125.36	43.82%
40,000	304.40	440.96	136.56	44.86%
45,000	322.75	470.51	147.76	45.78%
50,000	341.10	500.06	158.96	46.60%
60,000	377.80	559.16	181.36	48.00%
70,000	414.50	618.26	203.76	49.16%
80,000	457.20	677.36	220.16	48.15%
90,000	501.40	748.56	247.16	49.29%
100,000	545.60	819.76	274.16	50.25%
Average Usage				
60,941	$ 381.25	$ 564.72	$ 183.47	48.12%
Median Usage				
5,500	$ 177.79	$ 237.07	$ 59.28	33.34%

Present Rates:			
Monthly Minimum:		$	157.60
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	72,000	$	3.67
Over	72,000	$	4.42
Proposed Rates:			
Monthly Minimum:		$	204.56
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	80,000	$	5.91
Over	80,000	$	7.12

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 3 Inch Commercial

Exhibit
Schedule H-4
Page 10
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 315.20	$ 409.12	$ 93.92	29.80%
1,000	318.87	415.03	96.16	30.16%
2,000	322.54	420.94	98.40	30.51%
3,000	326.21	426.85	100.64	30.85%
4,000	329.88	432.76	102.88	31.19%
5,000	333.55	438.67	105.12	31.52%
6,000	337.22	444.58	107.36	31.84%
7,000	340.89	450.49	109.60	32.15%
8,000	344.56	456.40	111.84	32.46%
9,000	348.23	462.31	114.08	32.76%
10,000	351.90	468.22	116.32	33.05%
12,000	359.24	480.04	120.80	33.63%
14,000	366.58	491.86	125.28	34.18%
16,000	373.92	503.68	129.76	34.70%
18,000	381.26	515.50	134.24	35.21%
20,000	388.60	527.32	138.72	35.70%
25,000	406.95	556.87	149.92	36.84%
30,000	425.30	586.42	161.12	37.88%
35,000	443.65	615.97	172.32	38.84%
40,000	462.00	645.52	183.52	39.72%
45,000	480.35	675.07	194.72	40.54%
50,000	498.70	704.62	205.92	41.29%
60,000	535.40	763.72	228.32	42.64%
70,000	572.10	822.82	250.72	43.82%
80,000	608.80	881.92	273.12	44.86%
90,000	645.50	941.02	295.52	45.78%
100,000	682.20	1,000.12	317.92	46.60%
Average Usage				
14,927	$ 369.98	$ 497.34	$ 127.36	34.42%
Median Usage				
4,000	$ 329.88	$ 432.76	$ 102.88	31.19%

Present Rates:			
Monthly Minimum:		$	315.20
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	144,000	$	3.67
Over	144,000	$	4.42
Proposed Rates:			
Monthly Minimum:		$	409.12
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	160,000	$	5.91
Over	160,000	$	7.12

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 4 Inch Commercial

Exhibit
Schedule H-4
Page 11
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 492.50	$ 639.25	$ 146.75	29.80%
1,000	496.17	645.16	148.99	30.03%
2,000	499.84	651.07	151.23	30.26%
3,000	503.51	656.98	153.47	30.48%
4,000	507.18	662.89	155.71	30.70%
5,000	510.85	668.80	157.95	30.92%
6,000	514.52	674.71	160.19	31.13%
7,000	518.19	680.62	162.43	31.35%
8,000	521.86	686.53	164.67	31.55%
9,000	525.53	692.44	166.91	31.76%
10,000	529.20	698.35	169.15	31.96%
12,000	536.54	710.17	173.63	32.36%
14,000	543.88	721.99	178.11	32.75%
16,000	551.22	733.81	182.59	33.12%
18,000	558.56	745.63	187.07	33.49%
20,000	565.90	757.45	191.55	33.85%
25,000	584.25	787.00	202.75	34.70%
30,000	602.60	816.55	213.95	35.50%
35,000	620.95	846.10	225.15	36.26%
40,000	639.30	875.65	236.35	36.97%
45,000	657.65	905.20	247.55	37.64%
50,000	676.00	934.75	258.75	38.28%
60,000	712.70	993.85	281.15	39.45%
70,000	749.40	1,052.95	303.55	40.51%
80,000	786.10	1,112.05	325.95	41.46%
90,000	822.80	1,171.15	348.35	42.34%
100,000	859.50	1,230.25	370.75	43.14%
Average Usage				
222,209	$ 1,308.01	$ 1,952.50	$ 644.50	49.27%
Median Usage				
212,250	$ 1,271.46	$ 1,893.65	$ 622.19	48.94%

Present Rates:			
Monthly Minimum:		$	492.50
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	225,000	$	3.67
Over	225,000	$	4.42
Proposed Rates:			
Monthly Minimum:		$	639.25
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	250,000	$	5.91
Over	250,000	$	7.12

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 5/8 Inch School

Exhibit
Schedule H-4
Page 12
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 18.72	$ 24.29	$ 5.58	29.80%
1,000	20.63	27.38	6.75	32.69%
2,000	22.55	30.47	7.91	35.09%
3,000	24.47	33.55	9.08	37.11%
4,000	27.96	36.64	8.68	31.06%
5,000	31.45	42.26	10.81	34.38%
6,000	34.93	47.87	12.94	37.04%
7,000	38.42	53.49	15.07	39.22%
8,000	41.90	59.10	17.20	41.03%
9,000	45.39	64.71	19.32	42.57%
10,000	49.59	70.33	20.74	41.82%
12,000	57.99	83.86	25.87	44.61%
14,000	66.39	97.38	31.00	46.69%
16,000	74.78	110.91	36.13	48.31%
18,000	83.18	124.44	41.26	49.60%
20,000	91.58	137.97	46.39	50.65%
25,000	112.58	171.79	59.21	52.60%
30,000	133.57	205.61	72.04	53.93%
35,000	154.57	239.43	84.86	54.90%
40,000	175.56	273.25	97.69	55.64%
45,000	196.56	307.07	110.51	56.23%
50,000	217.55	340.89	123.34	56.69%
60,000	259.54	408.53	148.99	57.40%
70,000	301.53	476.17	174.64	57.92%
80,000	343.52	543.81	200.29	58.30%
90,000	385.51	611.45	225.94	58.61%
100,000	427.50	679.09	251.59	58.85%
Average Usage				
125	$ 18.96	$ 24.68	$ 5.72	30.19%
Median Usage				
-	$ 18.72	$ 24.29	$ 5.58	29.80%

Present Rates:			
Monthly Minimum:		$	18.72
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	3,000	$	1.92
Up to	9,000	$	3.49
Over	9,000	$	4.20
Proposed Rates:			
Monthly Minimum:		$	24.29
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	4,000	$	3.09
Up to	10,000	$	5.61
Over	10,000	$	6.76

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 1 1/2 Inch School

Exhibit
Schedule H-4
Page 13
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 93.58	$ 121.46	$ 27.88	29.80%
1,000	97.06	127.07	30.01	30.92%
2,000	100.55	132.69	32.14	31.96%
3,000	104.03	138.30	34.27	32.94%
4,000	107.52	143.92	36.39	33.85%
5,000	111.01	149.53	38.52	34.70%
6,000	114.49	155.14	40.65	35.50%
7,000	117.98	160.76	42.78	36.26%
8,000	121.47	166.37	44.91	36.97%
9,000	124.95	171.99	47.03	37.64%
10,000	128.44	177.60	49.16	38.28%
12,000	135.41	188.83	53.42	39.45%
14,000	142.39	200.06	57.67	40.51%
16,000	149.36	211.29	61.93	41.46%
18,000	156.33	222.52	66.19	42.34%
20,000	163.31	233.75	70.44	43.14%
25,000	180.74	261.82	81.08	44.86%
30,000	198.17	289.89	91.72	46.28%
35,000	215.60	317.97	102.36	47.48%
40,000	233.04	346.04	113.00	48.49%
45,000	250.47	374.11	123.64	49.36%
50,000	271.46	402.18	130.72	48.15%
60,000	313.45	469.82	156.37	49.89%
70,000	355.44	537.46	182.02	51.21%
80,000	397.43	605.10	207.67	52.25%
90,000	439.42	672.74	233.32	53.10%
100,000	481.41	740.38	258.97	53.79%
Average Usage				
1,584	$ 99.10	$ 130.35	$ 31.25	31.54%
Median Usage				
1,500	$ 98.80	$ 129.88	$ 31.07	31.45%

Present Rates:			
Monthly Minimum:		$	93.58
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	45,000	$	3.49
Over	45,000	$	4.20
Proposed Rates:			
Monthly Minimum:		$	121.46
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	50,000	$	5.61
Over	50,000	$	6.76

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 2 Inch School

Exhibit
Schedule H-4
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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 149.72	$ 194.33	$ 44.61	29.80%
1,000	153.21	199.95	46.74	30.51%
2,000	156.69	205.56	48.87	31.19%
3,000	160.18	211.18	51.00	31.84%
4,000	163.67	216.79	53.12	32.46%
5,000	167.15	222.40	55.25	33.05%
6,000	170.64	228.02	57.38	33.63%
7,000	174.13	233.63	59.51	34.18%
8,000	177.61	239.25	61.64	34.70%
9,000	181.10	244.86	63.76	35.21%
10,000	184.59	250.48	65.89	35.70%
12,000	191.56	261.71	70.15	36.62%
14,000	198.53	272.94	74.40	37.48%
16,000	205.50	284.16	78.66	38.28%
18,000	212.48	295.39	82.92	39.02%
20,000	219.45	306.62	87.17	39.72%
25,000	236.88	334.69	97.81	41.29%
30,000	254.32	362.77	108.45	42.64%
35,000	271.75	390.84	119.09	43.82%
40,000	289.18	418.91	129.73	44.86%
45,000	306.61	446.98	140.37	45.78%
50,000	324.05	475.06	151.01	46.60%
60,000	358.91	531.20	172.29	48.00%
70,000	393.78	587.35	193.57	49.16%
80,000	434.34	643.49	209.15	48.15%
90,000	476.33	711.13	234.80	49.29%
100,000	518.32	778.77	260.45	50.25%
Average Usage				
121,492	$ 608.56	$ 924.14	$ 315.58	51.86%
Median Usage				
20,500	$ 221.19	$ 309.43	$ 88.24	39.89%

Present Rates:			
Monthly Minimum:		$	149.72
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	72,000	$	3.49
Over	72,000	$	4.20
Proposed Rates:			
Monthly Minimum:		$	194.33
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	80,000	$	5.61
Over	80,000	$	6.76

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 3 Inch School

Exhibit
Schedule H-4
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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 299.44	$ 388.66	$ 89.22	29.80%
1,000	302.93	394.28	91.35	30.16%
2,000	306.41	399.89	93.48	30.51%
3,000	309.90	405.51	95.61	30.85%
4,000	313.39	411.12	97.74	31.19%
5,000	316.87	416.74	99.86	31.52%
6,000	320.36	422.35	101.99	31.84%
7,000	323.85	427.97	104.12	32.15%
8,000	327.33	433.58	106.25	32.46%
9,000	330.82	439.19	108.38	32.76%
10,000	334.31	444.81	110.50	33.05%
12,000	341.28	456.04	114.76	33.63%
14,000	348.25	467.27	119.02	34.18%
16,000	355.22	478.50	123.27	34.70%
18,000	362.20	489.73	127.53	35.21%
20,000	369.17	500.95	131.78	35.70%
25,000	386.60	529.03	142.42	36.84%
30,000	404.04	557.10	153.06	37.88%
35,000	421.47	585.17	163.70	38.84%
40,000	438.90	613.24	174.34	39.72%
45,000	456.33	641.32	184.98	40.54%
50,000	473.77	669.39	195.62	41.29%
60,000	508.63	725.53	216.90	42.64%
70,000	543.50	781.68	238.18	43.82%
80,000	578.36	837.82	259.46	44.86%
90,000	613.23	893.97	280.74	45.78%
100,000	648.09	950.11	302.02	46.60%
Average Usage				
476,304	$ 2,196.84	$ 3,426.46	$ 1,229.62	55.97%
Median Usage				
217,846	$ 1,111.58	$ 1,678.25	$ 566.68	50.98%

Present Rates:			
Monthly Minimum:		$	299.44
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	144,000	$	3.49
Over	144,000	$	4.20
Proposed Rates:			
Monthly Minimum:		$	388.66
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	160,000	$	5.61
Over	160,000	$	6.76

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 4 Inch School

Exhibit
Schedule H-4
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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 467.88	$ 607.29	$ 139.41	29.80%
1,000	471.36	612.90	141.54	30.03%
2,000	474.85	618.52	143.67	30.26%
3,000	478.33	624.13	145.80	30.48%
4,000	481.82	629.75	147.92	30.70%
5,000	485.31	635.36	150.05	30.92%
6,000	488.79	640.97	152.18	31.13%
7,000	492.28	646.59	154.31	31.35%
8,000	495.77	652.20	156.44	31.55%
9,000	499.25	657.82	158.56	31.76%
10,000	502.74	663.43	160.69	31.96%
12,000	509.71	674.66	164.95	32.36%
14,000	516.69	685.89	169.20	32.75%
16,000	523.66	697.12	173.46	33.12%
18,000	530.63	708.35	177.72	33.49%
20,000	537.61	719.58	181.97	33.85%
25,000	555.04	747.65	192.61	34.70%
30,000	572.47	775.72	203.25	35.50%
35,000	589.90	803.80	213.89	36.26%
40,000	607.34	831.87	224.53	36.97%
45,000	624.77	859.94	235.17	37.64%
50,000	642.20	888.01	245.81	38.28%
60,000	677.07	944.16	267.09	39.45%
70,000	711.93	1,000.30	288.37	40.51%
80,000	746.80	1,056.45	309.65	41.46%
90,000	781.66	1,112.59	330.93	42.34%
100,000	816.53	1,168.74	352.21	43.14%
Average Usage				
354,365	$ 1,795.54	$ 2,716.84	$ 921.30	51.31%
Median Usage				
359,849	$ 1,818.57	$ 2,753.93	$ 935.36	51.43%

Present Rates:			
Monthly Minimum:		$	467.88
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	225,000	$	3.49
Over	225,000	$	4.20
Proposed Rates:			
Monthly Minimum:		$	607.29
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	250,000	$	5.61
Over	250,000	$	6.76

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 6 Inch School

Exhibit
Schedule H-4
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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 935.75	$ 1,214.58	$ 278.83	29.80%
1,000	939.24	1,220.19	280.95	29.91%
2,000	942.72	1,225.80	283.08	30.03%
3,000	946.21	1,231.42	285.21	30.14%
4,000	949.70	1,237.03	287.34	30.26%
5,000	953.18	1,242.65	289.47	30.37%
6,000	956.67	1,248.26	291.59	30.48%
7,000	960.16	1,253.88	293.72	30.59%
8,000	963.64	1,259.49	295.85	30.70%
9,000	967.13	1,265.11	297.98	30.81%
10,000	970.62	1,270.72	300.11	30.92%
12,000	977.59	1,281.95	304.36	31.13%
14,000	984.56	1,293.18	308.62	31.35%
16,000	991.53	1,304.41	312.87	31.55%
18,000	998.51	1,315.64	317.13	31.76%
20,000	1,005.48	1,326.87	321.39	31.96%
25,000	1,022.91	1,354.94	332.03	32.46%
30,000	1,040.35	1,383.01	342.67	32.94%
35,000	1,057.78	1,411.08	353.31	33.40%
40,000	1,075.21	1,439.16	363.95	33.85%
45,000	1,092.64	1,467.23	374.59	34.28%
50,000	1,110.08	1,495.30	385.23	34.70%
60,000	1,144.94	1,551.45	406.51	35.50%
70,000	1,179.81	1,607.59	427.79	36.26%
80,000	1,214.67	1,663.74	449.07	36.97%
90,000	1,249.54	1,719.88	470.35	37.64%
100,000	1,284.40	1,776.03	491.63	38.28%
Average Usage				
96,542	$ 1,272.34	$ 1,756.61	$ 484.27	38.06%
Median Usage				
84,000	$ 1,228.62	$ 1,686.19	$ 457.58	37.24%

Present Rates:			
Monthly Minimum:		$	935.75
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	450,000	$	3.49
Over	450,000	$	4.20
Proposed Rates:			
Monthly Minimum:		$	1,214.58
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	500,000	$	5.61
Over	500,000	$	6.76

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 5/8 Inch Multi-Family

Exhibit
Schedule H-4
Page 18
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 19.70	$ 25.57	$ 5.87	29.80%
1,000	21.72	28.82	7.10	32.69%
2,000	23.74	32.07	8.33	35.09%
3,000	25.76	35.32	9.56	37.11%
4,000	29.43	38.57	9.14	31.06%
5,000	33.10	44.48	11.38	34.38%
6,000	36.77	50.39	13.62	37.04%
7,000	40.44	56.30	15.86	39.22%
8,000	44.11	62.21	18.10	41.03%
9,000	47.78	68.12	20.34	42.57%
10,000	52.20	74.03	21.83	41.82%
12,000	61.04	88.27	27.23	44.61%
14,000	69.88	102.51	32.63	46.69%
16,000	78.72	116.75	38.03	48.31%
18,000	87.56	130.99	43.43	49.60%
20,000	96.40	145.23	48.83	50.65%
25,000	118.50	180.83	62.33	52.60%
30,000	140.60	216.43	75.83	53.93%
35,000	162.70	252.03	89.33	54.90%
40,000	184.80	287.63	102.83	55.64%
45,000	206.90	323.23	116.33	56.23%
50,000	229.00	358.83	129.83	56.69%
60,000	273.20	430.03	156.83	57.40%
70,000	317.40	501.23	183.83	57.92%
80,000	361.60	572.43	210.83	58.30%
90,000	405.80	643.63	237.83	58.61%
100,000	450.00	714.83	264.83	58.85%
Average Usage				
9,151	$ 48.45	$ 69.01	$ 20.57	42.45%
Median Usage				
7,500	$ 42.28	$ 59.26	$ 16.98	40.17%

Present Rates:			
Monthly Minimum:		$	19.70
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	3,000	$	2.02
Up to	9,000	$	3.67
Over	9,000	$	4.42
Proposed Rates:			
Monthly Minimum:		$	25.57
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	4,000	$	3.25
Up to	10,000	$	5.91
Over	10,000	$	7.12

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 1 1/2 Inch Multi-Family

Exhibit
Schedule H-4
Page 19
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 98.50	$ 127.85	$ 29.35	29.80%
1,000	102.17	133.76	31.59	30.92%
2,000	105.84	139.67	33.83	31.96%
3,000	109.51	145.58	36.07	32.94%
4,000	113.18	151.49	38.31	33.85%
5,000	116.85	157.40	40.55	34.70%
6,000	120.52	163.31	42.79	35.50%
7,000	124.19	169.22	45.03	36.26%
8,000	127.86	175.13	47.27	36.97%
9,000	131.53	181.04	49.51	37.64%
10,000	135.20	186.95	51.75	38.28%
12,000	142.54	198.77	56.23	39.45%
14,000	149.88	210.59	60.71	40.51%
16,000	157.22	222.41	65.19	41.46%
18,000	164.56	234.23	69.67	42.34%
20,000	171.90	246.05	74.15	43.14%
25,000	190.25	275.60	85.35	44.86%
30,000	208.60	305.15	96.55	46.28%
35,000	226.95	334.70	107.75	47.48%
40,000	245.30	364.25	118.95	48.49%
45,000	263.65	393.80	130.15	49.36%
50,000	285.75	423.35	137.60	48.15%
60,000	329.95	494.55	164.60	49.89%
70,000	374.15	565.75	191.60	51.21%
80,000	418.35	636.95	218.60	52.25%
90,000	462.55	708.15	245.60	53.10%
100,000	506.75	779.35	272.60	53.79%
Average Usage				
8,667	$ 130.31	$ 179.07	$ 48.76	37.42%
Median Usage				
9,000	$ 131.53	$ 181.04	$ 49.51	37.64%

Present Rates:			
Monthly Minimum:		$	98.50
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	45,000	$	3.67
Over	45,000	$	4.42
Proposed Rates:			
Monthly Minimum:		$	127.85
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	50,000	$	5.91
Over	50,000	$	7.12

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 5/8 Inch Irrigation

Exhibit
Schedule H-4
Page 20
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 19.70	$ 25.57	$ 5.87	29.80%
1,000	21.72	28.82	7.10	32.69%
2,000	23.74	32.07	8.33	35.09%
3,000	25.76	35.32	9.56	37.11%
4,000	29.43	38.57	9.14	31.06%
5,000	33.10	44.48	11.38	34.38%
6,000	36.77	50.39	13.62	37.04%
7,000	40.44	56.30	15.86	39.22%
8,000	44.11	62.21	18.10	41.03%
9,000	47.78	68.12	20.34	42.57%
10,000	52.20	74.03	21.83	41.82%
12,000	61.04	88.27	27.23	44.61%
14,000	69.88	102.51	32.63	46.69%
16,000	78.72	116.75	38.03	48.31%
18,000	87.56	130.99	43.43	49.60%
20,000	96.40	145.23	48.83	50.65%
25,000	118.50	180.83	62.33	52.60%
30,000	140.60	216.43	75.83	53.93%
35,000	162.70	252.03	89.33	54.90%
40,000	184.80	287.63	102.83	55.64%
45,000	206.90	323.23	116.33	56.23%
50,000	229.00	358.83	129.83	56.69%
60,000	273.20	430.03	156.83	57.40%
70,000	317.40	501.23	183.83	57.92%
80,000	361.60	572.43	210.83	58.30%
90,000	405.80	643.63	237.83	58.61%
100,000	450.00	714.83	264.83	58.85%

Present Rates:			
Monthly Minimum:		$	19.70
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	3,000	$	2.02
Up to	9,000	$	3.67
Over	9,000	$	4.42
Proposed Rates:			
Monthly Minimum:		$	25.57
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	4,000	$	3.25
Up to	10,000	$	5.91
Over	10,000	$	7.12

Average Usage				
12,292	$ 62.33	$ 90.35	$ 28.02	44.95%
Median Usage				
7,000	$ 40.44	$ 56.30	$ 15.86	39.22%

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 1 Inch Irrigation

Exhibit
Schedule H-4
Page 21
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 49.25	$ 63.93	$ 14.68	29.81%
1,000	52.92	69.84	16.92	31.97%
2,000	56.59	75.75	19.16	33.86%
3,000	60.26	81.66	21.40	35.51%
4,000	63.93	87.57	23.64	36.98%
5,000	67.60	93.48	25.88	38.28%
6,000	71.27	99.39	28.12	39.46%
7,000	74.94	105.30	30.36	40.51%
8,000	78.61	111.21	32.60	41.47%
9,000	82.28	117.12	34.84	42.34%
10,000	85.95	123.03	37.08	43.14%
12,000	93.29	134.85	41.56	44.55%
14,000	100.63	146.67	46.04	45.75%
16,000	107.97	158.49	50.52	46.79%
18,000	115.31	170.31	55.00	47.70%
20,000	122.65	182.13	59.48	48.50%
25,000	142.50	211.68	69.18	48.55%
30,000	164.60	247.28	82.68	50.23%
35,000	186.70	282.88	96.18	51.52%
40,000	208.80	318.48	109.68	52.53%
45,000	230.90	354.08	123.18	53.35%
50,000	253.00	389.68	136.68	54.02%
60,000	297.20	460.88	163.68	55.07%
70,000	341.40	532.08	190.68	55.85%
80,000	385.60	603.28	217.68	56.45%
90,000	429.80	674.48	244.68	56.93%
100,000	474.00	745.68	271.68	57.32%
Average Usage				
6,417	$ 72.80	$ 101.86	$ 29.05	39.91%
Median Usage				
6,500	$ 73.11	$ 102.35	$ 29.24	40.00%

Present Rates:			
Monthly Minimum:		$	49.25
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	23,000	$	3.67
Over	23,000	$	4.42
Proposed Rates:			
Monthly Minimum:		$	63.93
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	25,000	$	5.91
Over	25,000	$	7.12

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-4
Page 22
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 157.60	$ 204.56	$ 46.96	29.80%
1,000	161.27	210.47	49.20	30.51%
2,000	164.94	216.38	51.44	31.19%
3,000	168.61	222.29	53.68	31.84%
4,000	172.28	228.20	55.92	32.46%
5,000	175.95	234.11	58.16	33.05%
6,000	179.62	240.02	60.40	33.63%
7,000	183.29	245.93	62.64	34.18%
8,000	186.96	251.84	64.88	34.70%
9,000	190.63	257.75	67.12	35.21%
10,000	194.30	263.66	69.36	35.70%
12,000	201.64	275.48	73.84	36.62%
14,000	208.98	287.30	78.32	37.48%
16,000	216.32	299.12	82.80	38.28%
18,000	223.66	310.94	87.28	39.02%
20,000	231.00	322.76	91.76	39.72%
25,000	249.35	352.31	102.96	41.29%
30,000	267.70	381.86	114.16	42.64%
35,000	286.05	411.41	125.36	43.82%
40,000	304.40	440.96	136.56	44.86%
45,000	322.75	470.51	147.76	45.78%
50,000	341.10	500.06	158.96	46.60%
60,000	377.80	559.16	181.36	48.00%
70,000	414.50	618.26	203.76	49.16%
80,000	457.20	677.36	220.16	48.15%
90,000	501.40	748.56	247.16	49.29%
100,000	545.60	819.76	274.16	50.25%
Average Usage				
104,917	$ 567.33	$ 854.77	$ 287.44	50.66%
Median Usage				
-	$ 157.60	$ 204.56	$ 46.96	29.80%

Present Rates:			
Monthly Minimum:		$	157.60
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	72,000	$	3.67
Over	72,000	$	4.42
Proposed Rates:			
Monthly Minimum:		$	204.56
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	80,000	$	5.91
Over	80,000	$	7.12

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 3 Inch Irrigation - School

Exhibit
Schedule H-4
Page 23
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 315.20	$ 409.12	$ 93.92	29.80%
1,000	318.87	415.03	96.16	30.16%
2,000	322.54	420.94	98.40	30.51%
3,000	326.21	426.85	100.64	30.85%
4,000	329.88	432.76	102.88	31.19%
5,000	333.55	438.67	105.12	31.52%
6,000	337.22	444.58	107.36	31.84%
7,000	340.89	450.49	109.60	32.15%
8,000	344.56	456.40	111.84	32.46%
9,000	348.23	462.31	114.08	32.76%
10,000	351.90	468.22	116.32	33.05%
12,000	359.24	480.04	120.80	33.63%
14,000	366.58	491.86	125.28	34.18%
16,000	373.92	503.68	129.76	34.70%
18,000	381.26	515.50	134.24	35.21%
20,000	388.60	527.32	138.72	35.70%
25,000	406.95	556.87	149.92	36.84%
30,000	425.30	586.42	161.12	37.88%
35,000	443.65	615.97	172.32	38.84%
40,000	462.00	645.52	183.52	39.72%
45,000	480.35	675.07	194.72	40.54%
50,000	498.70	704.62	205.92	41.29%
60,000	535.40	763.72	228.32	42.64%
70,000	572.10	822.82	250.72	43.82%
80,000	608.80	881.92	273.12	44.86%
90,000	645.50	941.02	295.52	45.78%
100,000	682.20	1,000.12	317.92	46.60%
Average Usage				
270,292	$ 1,401.89	$ 2,140.00	$ 738.11	52.65%
Median Usage				
329,500	$ 1,663.59	$ 2,561.56	$ 897.97	53.98%

Present Rates:			
Monthly Minimum:		$	315.20
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	144,000	$	3.67
Over	144,000	$	4.42
Proposed Rates:			
Monthly Minimum:		$	409.12
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	160,000	$	5.91
Over	160,000	$	7.12

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 6 Inch Bulk (Morningstar Ranch)

Exhibit
Schedule H-4
Page 24
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 671.00	$ 870.96	$ 199.96	29.80%
1,000	676.72	880.17	203.45	30.06%
2,000	682.44	889.38	206.94	30.32%
3,000	688.16	898.59	210.43	30.58%
4,000	693.88	907.80	213.92	30.83%
5,000	699.60	917.01	217.41	31.08%
6,000	705.32	926.22	220.90	31.32%
7,000	711.04	935.43	224.39	31.56%
8,000	716.76	944.64	227.88	31.79%
9,000	722.48	953.85	231.37	32.02%
10,000	728.20	963.06	234.86	32.25%
12,000	739.64	981.48	241.84	32.70%
14,000	751.08	999.90	248.82	33.13%
16,000	762.52	1,018.32	255.80	33.55%
18,000	773.96	1,036.74	262.78	33.95%
20,000	785.40	1,055.16	269.76	34.35%
25,000	814.00	1,101.21	287.21	35.28%
30,000	842.60	1,147.26	304.66	36.16%
35,000	871.20	1,193.31	322.11	36.97%
40,000	899.80	1,239.36	339.56	37.74%
45,000	928.40	1,285.41	357.01	38.45%
50,000	957.00	1,331.46	374.46	39.13%
60,000	1,014.20	1,423.56	409.36	40.36%
70,000	1,071.40	1,515.66	444.26	41.47%
80,000	1,128.60	1,607.76	479.16	42.46%
90,000	1,185.80	1,699.86	514.06	43.35%
100,000	1,243.00	1,791.96	548.96	44.16%
Average Usage				
267,500	$ 2,201.10	$ 3,334.63	$ 1,133.53	51.50%
Median Usage				
267,000	$ 2,198.24	$ 3,330.03	$ 1,131.79	51.49%

Present Rates:		
Monthly Minimum:	$	671.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
All gallons	$	5.72
Proposed Rates:		
Monthly Minimum:	$	870.96
Gallons in Minimum		-
Charge Per 1,000 Gallons		
All gallons	$	9.21

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 3 Inch Construction

Exhibit
Schedule H-4
Page 25
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 315.20	$ 409.12	$ 93.92	29.80%
1,000	318.87	415.03	96.16	30.16%
2,000	322.54	420.94	98.40	30.51%
3,000	326.21	426.85	100.64	30.85%
4,000	329.88	432.76	102.88	31.19%
5,000	333.55	438.67	105.12	31.52%
6,000	337.22	444.58	107.36	31.84%
7,000	340.89	450.49	109.60	32.15%
8,000	344.56	456.40	111.84	32.46%
9,000	348.23	462.31	114.08	32.76%
10,000	351.90	468.22	116.32	33.05%
12,000	359.24	480.04	120.80	33.63%
14,000	366.58	491.86	125.28	34.18%
16,000	373.92	503.68	129.76	34.70%
18,000	381.26	515.50	134.24	35.21%
20,000	388.60	527.32	138.72	35.70%
25,000	406.95	556.87	149.92	36.84%
30,000	425.30	586.42	161.12	37.88%
35,000	443.65	615.97	172.32	38.84%
40,000	462.00	645.52	183.52	39.72%
45,000	480.35	675.07	194.72	40.54%
50,000	498.70	704.62	205.92	41.29%
60,000	535.40	763.72	228.32	42.64%
70,000	572.10	822.82	250.72	43.82%
80,000	608.80	881.92	273.12	44.86%
90,000	645.50	941.02	295.52	45.78%
100,000	682.20	1,000.12	317.92	46.60%
Average Usage				
25,734	$ 409.64	$ 561.21	$ 151.56	37.00%
Median Usage				
3,500	$ 328.05	$ 429.81	$ 101.76	31.02%

Present Rates:			
Monthly Minimum:		$	315.20
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	144,000	$	3.67
Over	144,000	$	4.42
Proposed Rates:			
Monthly Minimum:		$	409.12
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	160,000	$	5.91
Over	160,000	$	7.12

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: Fire Lines Up to 5 Inch

Exhibit
Schedule H-4
Page 26
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 5.00	$ 6.49	$ 1.49	29.80%
1,000	5.00	6.49	1.49	29.80%
2,000	5.00	6.49	1.49	29.80%
3,000	5.00	6.49	1.49	29.80%
4,000	5.00	6.49	1.49	29.80%
5,000	5.00	6.49	1.49	29.80%
6,000	5.00	6.49	1.49	29.80%
7,000	5.00	6.49	1.49	29.80%
8,000	5.00	6.49	1.49	29.80%
9,000	5.00	6.49	1.49	29.80%
10,000	5.00	6.49	1.49	29.80%
12,000	5.00	6.49	1.49	29.80%
14,000	5.00	6.49	1.49	29.80%
16,000	5.00	6.49	1.49	29.80%
18,000	5.00	6.49	1.49	29.80%
20,000	5.00	6.49	1.49	29.80%
25,000	5.00	6.49	1.49	29.80%
30,000	5.00	6.49	1.49	29.80%
35,000	5.00	6.49	1.49	29.80%
40,000	5.00	6.49	1.49	29.80%
45,000	5.00	6.49	1.49	29.80%
50,000	5.00	6.49	1.49	29.80%
60,000	5.00	6.49	1.49	29.80%
70,000	5.00	6.49	1.49	29.80%
80,000	5.00	6.49	1.49	29.80%
90,000	5.00	6.49	1.49	29.80%
100,000	5.00	6.49	1.49	29.80%
Average Usage				
-	$ 5.00	$ 6.49	$ 1.49	29.80%
Median Usage				
-	$ 5.00	$ 6.49	$ 1.49	29.80%

Present Rates:
Monthly Minimum: $ 5.00

Proposed Rates:
Monthly Minimum: $ 6.49

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: Fire Lines Up to 5 Inch - School

Exhibit
Schedule H-4
Page 27
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 4.75	$ 6.17	$ 1.42	29.80%
1,000	4.75	6.17	1.42	29.80%
2,000	4.75	6.17	1.42	29.80%
3,000	4.75	6.17	1.42	29.80%
4,000	4.75	6.17	1.42	29.80%
5,000	4.75	6.17	1.42	29.80%
6,000	4.75	6.17	1.42	29.80%
7,000	4.75	6.17	1.42	29.80%
8,000	4.75	6.17	1.42	29.80%
9,000	4.75	6.17	1.42	29.80%
10,000	4.75	6.17	1.42	29.80%
12,000	4.75	6.17	1.42	29.80%
14,000	4.75	6.17	1.42	29.80%
16,000	4.75	6.17	1.42	29.80%
18,000	4.75	6.17	1.42	29.80%
20,000	4.75	6.17	1.42	29.80%
25,000	4.75	6.17	1.42	29.80%
30,000	4.75	6.17	1.42	29.80%
35,000	4.75	6.17	1.42	29.80%
40,000	4.75	6.17	1.42	29.80%
45,000	4.75	6.17	1.42	29.80%
50,000	4.75	6.17	1.42	29.80%
60,000	4.75	6.17	1.42	29.80%
70,000	4.75	6.17	1.42	29.80%
80,000	4.75	6.17	1.42	29.80%
90,000	4.75	6.17	1.42	29.80%
100,000	4.75	6.17	1.42	29.80%
Average Usage				
-	$ 4.75	$ 6.17	$ 1.42	29.80%
Median Usage				
-	$ 4.75	$ 6.17	$ 1.42	29.80%

Present Rates:
Monthly Minimum: $ 4.75

Proposed Rates:
Monthly Minimum: $ 6.17

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: Fire Lines 6 Inch

Exhibit
Schedule H-4
Page 28
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 9.85	$ 12.79	$ 2.94	29.80%
1,000	9.85	12.79	2.94	29.80%
2,000	9.85	12.79	2.94	29.80%
3,000	9.85	12.79	2.94	29.80%
4,000	9.85	12.79	2.94	29.80%
5,000	9.85	12.79	2.94	29.80%
6,000	9.85	12.79	2.94	29.80%
7,000	9.85	12.79	2.94	29.80%
8,000	9.85	12.79	2.94	29.80%
9,000	9.85	12.79	2.94	29.80%
10,000	9.85	12.79	2.94	29.80%
12,000	9.85	12.79	2.94	29.80%
14,000	9.85	12.79	2.94	29.80%
16,000	9.85	12.79	2.94	29.80%
18,000	9.85	12.79	2.94	29.80%
20,000	9.85	12.79	2.94	29.80%
25,000	9.85	12.79	2.94	29.80%
30,000	9.85	12.79	2.94	29.80%
35,000	9.85	12.79	2.94	29.80%
40,000	9.85	12.79	2.94	29.80%
45,000	9.85	12.79	2.94	29.80%
50,000	9.85	12.79	2.94	29.80%
60,000	9.85	12.79	2.94	29.80%
70,000	9.85	12.79	2.94	29.80%
80,000	9.85	12.79	2.94	29.80%
90,000	9.85	12.79	2.94	29.80%
100,000	9.85	12.79	2.94	29.80%
Average Usage				
-	$ 9.85	$ 12.79	$ 2.94	29.80%
Median Usage				
-	$ 9.85	$ 12.79	$ 2.94	29.80%

Present Rates:
Monthly Minimum: $ 9.85

Proposed Rates:
Monthly Minimum: $ 12.79

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: Fire Lines 8 Inch

Exhibit
Schedule H-4
Page 29
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 15.76	$ 20.46	$ 4.70	29.80%
1,000	15.76	20.46	4.70	29.80%
2,000	15.76	20.46	4.70	29.80%
3,000	15.76	20.46	4.70	29.80%
4,000	15.76	20.46	4.70	29.80%
5,000	15.76	20.46	4.70	29.80%
6,000	15.76	20.46	4.70	29.80%
7,000	15.76	20.46	4.70	29.80%
8,000	15.76	20.46	4.70	29.80%
9,000	15.76	20.46	4.70	29.80%
10,000	15.76	20.46	4.70	29.80%
12,000	15.76	20.46	4.70	29.80%
14,000	15.76	20.46	4.70	29.80%
16,000	15.76	20.46	4.70	29.80%
18,000	15.76	20.46	4.70	29.80%
20,000	15.76	20.46	4.70	29.80%
25,000	15.76	20.46	4.70	29.80%
30,000	15.76	20.46	4.70	29.80%
35,000	15.76	20.46	4.70	29.80%
40,000	15.76	20.46	4.70	29.80%
45,000	15.76	20.46	4.70	29.80%
50,000	15.76	20.46	4.70	29.80%
60,000	15.76	20.46	4.70	29.80%
70,000	15.76	20.46	4.70	29.80%
80,000	15.76	20.46	4.70	29.80%
90,000	15.76	20.46	4.70	29.80%
100,000	15.76	20.46	4.70	29.80%
Average Usage				
-	$ 15.76	$ 20.46	$ 4.70	29.80%
Median Usage				
-	$ 15.76	$ 20.46	$ 4.70	29.80%

Present Rates:
Monthly Minimum: $ 15.76

Proposed Rates:
Monthly Minimum: $ 20.46

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 5/8x3/4 Inch Residential

Exhibit
Schedule H-5
Page 1
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	161	182	166	212	208	217	220	197	219	210	219	169	2,380	2,380	-
1	1,000	368	389	393	511	450	487	491	501	462	556	579	468	5,655	8,035	2,830
1,001	2,000	587	474	470	644	570	642	733	678	718	800	884	614	7,814	15,849	14,555
2,001	3,000	813	635	679	862	806	799	973	932	949	1,044	1,151	879	10,522	26,371	40,865
3,001	4,000	884	729	794	921	838	955	1,013	974	1,030	1,070	1,157	1,016	11,381	37,752	80,705
4,001	5,000	806	732	729	813	863	807	847	881	883	920	910	914	10,105	47,857	126,182
5,001	6,000	308	289	289	338	316	345	364	360	374	364	355	351	4,053	51,910	148,476
6,001	7,000	650	637	635	635	679	673	657	660	666	641	576	676	7,785	59,695	199,082
7,001	8,000	476	469	549	457	531	522	449	511	495	448	402	516	5,825	65,520	242,773
8,001	9,000	391	445	385	345	407	321	300	357	356	260	262	372	4,201	69,721	278,483
9,001	10,000	313	317	335	265	295	250	249	252	257	201	184	260	3,178	72,899	308,676
10,001	11,000	236	291	255	207	227	187	145	171	167	154	119	194	2,353	75,252	333,383
11,001	12,000	144	217	238	134	171	159	121	126	113	84	79	140	1,726	76,978	353,233
12,001	13,000	120	162	155	115	141	118	94	80	103	71	70	123	1,352	78,330	370,134
13,001	14,000	99	146	146	99	101	101	64	64	59	46	32	83	1,040	79,370	384,174
14,001	15,000	89	121	96	64	69	63	61	59	36	47	38	70	813	80,183	395,963
15,001	16,000	82	100	96	63	59	71	49	39	39	32	21	54	705	80,888	406,891
16,001	17,000	75	73	78	48	41	51	36	34	28	26	18	46	554	81,442	416,033
17,001	18,000	46	71	67	48	51	48	34	31	29	18	18	39	500	81,942	424,783
18,001	19,000	37	62	51	35	35	35	21	22	22	17	15	19	371	82,313	431,646
19,001	20,000	40	73	67	39	35	36	22	22	19	24	12	29	418	82,731	439,798
20,001	21,000	39	43	45	22	20	20	19	15	12	11	12	18	276	83,007	445,456
21,001	22,000	25	35	35	29	14	19	11	11	7	11	8	14	219	83,226	450,164
22,001	23,000	21	34	24	15	17	16	9	9	11	8	14	9	187	83,413	454,372
23,001	24,000	13	33	19	15	10	16	9	8	9	6	6	13	157	83,570	458,062
24,001	25,000	16	34	15	14	15	13	8	7	8	6	7	9	152	83,722	461,786
25,001	26,000	14	26	24	7	9	7	8	8	7	7	2	6	125	83,847	464,973
26,001	27,000	13	12	15	15	5	4	7	6	3	1	2	13	96	83,943	467,517
27,001	28,000	11	21	17	5	4	8	7	4	2	4	6	7	96	84,039	470,157
28,001	29,000	3	16	15	12	10	9	8	4	4	3	1	7	92	84,131	472,779
29,001	30,000	7	9	7	8	7	7	3	6	4	-	-	2	60	84,191	474,549
30,001	31,000	6	12	10	6	5	5	3	6	1	3	-	4	61	84,252	476,410
31,001	32,000	4	1	12	4	5	7	5	4	-	3	1	3	49	84,301	477,953
32,001	33,000	6	9	12	2	2	2	3	5	1	1	2	2	47	84,348	479,481
33,001	34,000	3	18	10	4	-	-	3	2	3	2	1	5	51	84,399	481,190
34,001	35,000	6	5	7	6	2	8	1	1	3	1	3	4	47	84,446	482,811
35,001	36,000	6	8	6	6	4	3	4	3	2	4	2	-	48	84,494	484,515
36,001	37,000	5	11	6	4	4	4	-	-	1	-	-	3	38	84,532	485,902
37,001	38,000	2	8	9	2	2	-	3	2	-	2	-	-	30	84,562	487,027
38,001	39,000	5	5	8	6	7	2	3	1	4	1	2	-	44	84,606	488,721
39,001	40,000	3	3	2	3	3	1	2	1	2	1	-	1	22	84,628	489,590
40,001	41,000	1	7	6	2	1	4	3	1	2	3	1	-	31	84,659	490,846
41,001	42,000	5	2	3	6	1	8	-	2	2	1	-	-	30	84,689	492,091
42,001	43,000	2	3	-	5	2	1	1	-	-	1	-	1	16	84,705	492,771

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 5/8x3/4 Inch Residential

Exhibit
Schedule H-5
Page 1
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
43,001	44,000	3	7	4	2	2	-	3	2	-	-	-	-	23	84,728	493,771
44,001	45,000	2	-	4	2	1	-	1	-	3	1	-	-	14	84,742	494,394
45,001	46,000	4	4	1	-	2	1	1	1	1	2	-	-	17	84,759	495,168
46,001	47,000	2	4	3	-	2	-	1	-	1	-	-	-	13	84,772	495,772
47,001	48,000	1	3	1	2	2	1	-	-	2	-	1	2	15	84,787	496,485
48,001	49,000	1	1	3	3	1	4	1	-	-	-	-	-	14	84,801	497,164
49,001	50,000	1	2	3	3	2	-	1	-	-	-	1	-	13	84,814	497,807
50,001	51,000	1	4	2	1	-	1	1	4	-	-	-	-	14	84,828	498,514
51,001	52,000	2	2	2	-	-	2	-	3	1	-	-	-	12	84,840	499,132
52,001	53,000	-	2	2	-	1	-	-	1	-	-	1	-	7	84,847	499,500
53,001	54,000	-	1	-	3	-	-	-	1	-	-	-	-	5	84,852	499,767
54,001	55,000	1	1	1	1	-	-	-	-	-	1	-	-	5	84,857	500,040
55,001	56,000	-	2	2	1	-	1	1	1	2	-	-	-	10	84,867	500,595
56,001	57,000	-	1	2	-	-	1	-	-	-	-	-	2	6	84,873	500,934
57,001	58,000	-	2	1	1	-	2	1	2	-	1	-	1	11	84,884	501,566
58,001	59,000	1	1	-	-	-	-	1	-	-	-	-	-	3	84,887	501,742
59,001	60,000	2	3	3	-	1	2	-	-	1	1	-	-	13	84,900	502,515
60,001	61,000	-	1	1	1	-	-	-	-	1	-	-	-	4	84,904	502,757
61,001	62,000	-	2	3	-	-	-	1	-	-	-	-	-	6	84,910	503,126
62,001	63,000	-	1	-	-	-	1	-	-	-	-	-	-	2	84,912	503,251
63,001	64,000	-	2	3	-	-	1	-	1	-	-	-	1	8	84,920	503,759
64,001	65,000	2	1	-	-	1	-	-	-	-	1	-	-	5	84,925	504,082
65,001	66,000	1	2	1	-	-	-	2	-	-	-	-	2	8	84,933	504,606
66,001	67,000	1	-	-	-	-	-	-	-	-	-	-	-	1	84,934	504,672
67,001	68,000	-	-	2	-	-	-	-	1	-	-	-	-	3	84,937	504,875
68,001	69,000	2	1	-	1	-	3	-	-	-	-	1	-	8	84,945	505,423
69,001	70,000	2	-	1	-	-	-	-	-	-	-	-	-	3	84,948	505,631
70,001	71,000	1	-	-	-	-	-	-	3	-	-	-	-	4	84,952	505,913
71,001	72,000	-	-	-	-	-	-	-	1	-	-	-	-	1	84,953	505,985
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84,953	505,985
73,001	74,000	-	1	-	-	1	-	-	-	-	-	-	-	2	84,955	506,132
74,001	75,000	-	-	-	-	-	1	1	-	-	-	-	-	2	84,957	506,281
75,001	76,000	-	-	-	1	1	-	-	-	-	-	-	-	2	84,959	506,432
76,001	77,000	-	-	1	-	-	-	-	-	-	-	-	-	1	84,960	506,508
77,001	78,000	-	-	1	-	-	-	-	-	-	2	-	-	3	84,963	506,741
78,001	79,000	-	1	-	-	-	-	-	-	1	-	-	-	2	84,965	506,898
79,001	80,000	-	1	1	1	-	-	-	1	-	-	-	1	5	84,970	507,295
80,001	81,000	-	-	-	-	-	-	1	-	-	-	-	-	1	84,971	507,376
81,001	82,000	-	1	-	-	-	-	1	-	-	-	-	-	2	84,973	507,539
82,001	83,000	-	1	-	-	-	-	-	1	1	-	-	-	3	84,976	507,786
83,001	84,000	-	-	1	-	-	-	-	-	-	-	-	-	1	84,977	507,870
84,001	85,000	-	-	-	1	-	1	-	-	-	-	-	-	2	84,979	508,039
85,001	86,000	-	-	-	-	-	-	-	-	-	1	-	-	1	84,980	508,124
86,001	87,000	-	2	1	-	-	-	-	-	-	-	-	-	3	84,983	508,384

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 5/8x3/4 Inch Residential

Exhibit
Schedule H-5
Page 1
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84,983	508,384
88,001	89,000	1	-	-	1	-	-	-	-	1	-	-	-	3	84,986	508,649
89,001	90,000	-	-	1	-	-	-	-	-	-	-	-	-	1	84,987	508,739
90,001	91,000	-	1	1	-	-	-	-	-	-	-	-	-	2	84,989	508,920
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84,989	508,920
92,001	93,000	-	-	1	-	-	-	-	-	-	-	-	-	1	84,990	509,012
93,001	94,000	-	-	-	-	-	1	1	-	-	-	-	-	2	84,992	509,199
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84,992	509,199
95,001	96,000	-	1	-	-	1	-	-	-	-	-	-	-	2	84,994	509,390
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84,994	509,390
97,001	98,000	-	1	-	-	-	-	-	-	-	-	-	-	1	84,995	509,488
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84,995	509,488
99,001	100,000	1	-	-	-	-	-	-	-	-	-	-	-	1	84,996	509,587
129,168	129,168	-	1	-	-	-	-	-	-	-	-	-	-	1	84,997	509,716
178,000	178,000	-	1	-	-	-	-	-	-	-	-	-	-	1	84,998	509,894
183,492	183,492	-	1	-	-	-	-	-	-	-	-	-	-	1	84,999	510,078
253,620	253,620	-	-	1	-	-	-	-	-	-	-	-	-	1	85,000	510,332
124,238	124,238	-	-	1	-	-	-	-	-	-	-	-	-	1	85,001	510,456
187,489	187,489	-	-	1	-	-	-	-	-	-	-	-	-	1	85,002	510,643
104,000	104,000	-	-	1	-	-	-	-	-	-	-	-	-	1	85,003	510,747
133,456	133,456	-	-	1	-	-	-	-	-	-	-	-	-	1	85,004	510,881
103,000	103,000	-	-	-	1	-	-	-	-	-	-	-	-	1	85,005	510,984
175,000	175,000	-	-	-	1	-	-	-	-	-	-	-	-	1	85,006	511,159
158,000	158,000	-	-	-	1	-	-	-	-	-	-	-	-	1	85,007	511,317
142,785	142,785	-	-	-	1	-	-	-	-	-	-	-	-	1	85,008	511,460
234,560	234,560	-	-	-	1	-	-	-	-	-	-	-	-	1	85,009	511,694
197,564	197,564	-	-	-	-	1	-	-	-	-	-	-	-	1	85,010	511,892
138,242	138,242	-	-	-	-	1	-	-	-	-	-	-	-	1	85,011	512,030
139,507	139,507	-	-	-	-	1	-	-	-	-	-	-	-	1	85,012	512,169
133,751	133,751	-	-	-	-	1	-	-	-	-	-	-	-	1	85,013	512,303
290,000	290,000	-	-	-	-	1	-	-	-	-	-	-	-	1	85,014	512,593
332,366	332,366	-	-	-	-	1	-	-	1	-	-	-	-	2	85,016	513,258
111,000	111,000	-	-	-	-	1	-	-	-	-	-	-	-	1	85,017	513,369
110,000	110,000	-	-	-	-	-	1	-	-	-	-	-	-	1	85,018	513,479
123,000	123,000	-	-	-	-	-	1	-	-	-	-	-	-	1	85,019	513,602
155,902	155,902	-	-	-	-	-	1	-	-	-	-	-	-	1	85,020	513,758
149,303	149,303	-	-	-	-	-	-	1	-	-	-	-	-	1	85,021	513,907
136,000	136,000	-	-	-	-	-	-	1	-	-	-	-	-	1	85,022	514,043
189,000	189,000	-	-	-	-	-	-	1	-	-	-	-	-	1	85,023	514,232
152,000	152,000	-	-	-	-	-	-	1	-	-	-	-	-	1	85,024	514,384
230,687	230,687	-	-	-	-	-	-	-	1	-	-	-	-	1	85,025	514,615
311,000	311,000	-	-	-	-	-	-	-	-	1	-	-	-	1	85,026	514,926
320,885	320,885	-	-	-	-	-	-	-	-	-	1	-	-	1	85,027	515,247
128,498	128,498	-	-	-	-	-	-	-	-	-	1	-	-	1	85,028	515,375

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 5/8x3/4 Inch Residential

Exhibit
Schedule H-5
Page 1
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
195,000	195,000	-	-	-	-	-	-	-	-	-	1	-	-	1	85,029	515,570
181,000	181,000	-	-	-	-	-	-	-	-	-	-	1	-	1	85,030	515,751
107,000	107,000	-	-	-	-	-	-	-	-	-	-	-	1	1	85,031	515,858
135,000	135,000	-	-	-	-	-	-	-	-	-	-	-	1	1	85,032	515,993
142,863	142,863	-	-	-	-	-	-	-	-	-	-	-	1	1	85,033	516,136
	-													-	85,033	516,136
Totals		6,973	7,032	7,038	7,083	7,067	7,077	7,086	7,082	7,128	7,126	7,176	7,165	85,033		

Average Usage	6,070
Median Usage	4,500
Average # Customers	7,086
Change in Number of Customers	192

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 3/4 Inch Residential

Exhibit
Schedule H-5
Page 2
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	1	5	2	8	8	-
1	1,000	-	1	3	2	-	1	1	-	3	2	2	6	21	29	11
1,001	2,000	4	2	1	2	3	3	2	3	1	4	5	4	34	63	62
2,001	3,000	1	2	2	1	1	-	5	3	1	-	1	2	19	82	109
3,001	4,000	-	1	-	2	3	2	1	-	-	1	-	-	10	92	144
4,001	5,000	1	2	1	1	-	1	-	-	1	-	-	1	8	100	180
5,001	6,000	-	1	1	-	1	1	-	1	1	1	1	1	9	109	230
6,001	7,000	1	-	-	-	-	-	-	-	-	-	-	-	1	110	236
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	1	1	111	244
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 3/4 Inch Residential

Exhibit
Schedule H-5
Page 2
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 3/4 Inch Residential

Exhibit
Schedule H-5
Page 2
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
	-													-	111	244
	-													-	111	244
	-													-	111	244
Totals		7	9	8	8	8	8	9	7	7	9	14	17	111		

Average Usage	2,194
Median Usage	1,500
Average # Customers	9
Change in Number of Customers	10

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 1 Inch Residential

Exhibit
Schedule H-5
Page 3
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons in 1,000's
-	-	4	5	5	4	5	4	4	3	3	4	3	4	48	48	-
1	1,000	2	3	1	1	-	-	1	1	3	-	3	1	16	64	8
1,001	2,000	1	2	3	6	6	6	8	5	3	8	3	1	52	116	86
2,001	3,000	8	3	2	6	3	6	1	6	5	2	5	6	53	169	219
3,001	4,000	4	2	3	3	4	4	4	4	4	5	6	6	49	218	390
4,001	5,000	1	5	6	2	2	4	4	3	4	5	6	3	45	263	593
5,001	6,000	4	2	1	3	4	4	5	4	6	6	1	2	42	305	824
6,001	7,000	1	2	2	3	4	4	-	1	2	1	2	3	25	330	986
7,001	8,000	3	3	3	-	1	1	2	2	-	2	2	1	20	350	1,136
8,001	9,000	1	2	1	1	5	-	2	1	2	-	1	1	17	367	1,281
9,001	10,000	-	-	3	3	2	1	1	-	2	1	2	1	16	383	1,433
10,001	11,000	2	-	1	2	-	1	1	1	-	1	1	1	11	394	1,548
11,001	12,000	-	1	1	1	-	-	-	1	-	-	1	1	6	400	1,617
12,001	13,000	-	-	1	-	-	-	-	1	-	1	-	1	4	404	1,667
13,001	14,000	-	-	-	1	-	1	2	-	1	-	-	1	6	410	1,748
14,001	15,000	-	-	2	-	-	-	-	1	-	-	-	1	4	414	1,806
15,001	16,000	-	2	-	-	-	-	1	-	-	-	-	-	3	417	1,853
16,001	17,000	1	-	1	-	-	-	-	1	-	-	-	1	4	421	1,919
17,001	18,000	-	1	-	-	-	-	-	-	-	1	1	-	3	424	1,971
18,001	19,000	1	1	-	-	-	-	-	1	-	-	-	-	3	427	2,027
19,001	20,000	-	-	-	-	-	-	1	1	-	-	-	-	2	429	2,066
20,001	21,000	-	-	-	-	1	-	-	-	-	1	-	-	2	431	2,107
21,001	22,000	-	-	-	-	-	1	-	-	1	-	-	-	2	433	2,150
22,001	23,000	2	-	-	-	-	-	-	-	1	-	1	-	4	437	2,240
23,001	24,000	1	1	1	-	-	-	1	-	-	-	-	1	5	442	2,357
24,001	25,000	-	1	-	-	-	1	-	-	-	-	1	1	4	446	2,455
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	446	2,455
26,001	27,000	1	-	-	1	-	-	-	-	-	-	-	-	2	448	2,508
27,001	28,000	-	-	-	1	1	-	-	-	-	-	-	-	2	450	2,563
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	450	2,563
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	450	2,563
30,001	31,000	1	-	-	-	-	-	-	-	-	-	-	-	1	451	2,594
31,001	32,000	-	-	-	1	-	-	-	-	-	-	-	-	1	452	2,625
32,001	33,000	1	-	1	-	-	-	-	-	-	-	-	-	2	454	2,690
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	454	2,690
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	454	2,690
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	1	1	455	2,726
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	455	2,726

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 1 Inch Residential

Exhibit
Schedule H-5
Page 3
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons in 1,000's
37,001	38,000	-	-	1	-	-	-	-	-	-	-	-	-	1	456	2,763
38,001	39,000	-	1	-	-	-	-	-	-	-	-	-	-	1	457	2,802
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	457	2,802
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	457	2,802
41,001	42,000	-	1	-	-	-	-	-	-	-	-	-	-	1	458	2,843
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	458	2,843
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	458	2,843
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	458	2,843
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	458	2,843
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	458	2,843
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	458	2,843
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	458	2,843
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	458	2,843
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	458	2,843
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	458	2,843
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	458	2,843
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	458	2,843
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	458	2,843
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	458	2,843
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	458	2,843
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	458	2,843
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	458	2,843
59,001	60,000	-	-	-	-	-	-	-	1	-	-	-	-	1	459	2,903
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	459	2,903
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	459	2,903
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	459	2,903
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	459	2,903
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	459	2,903
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	459	2,903
66,001	67,000	-	1	-	-	-	-	-	-	-	-	-	-	1	460	2,969
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	460	2,969
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	460	2,969
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	460	2,969
70,001	71,000	-	-	-	-	-	-	-	-	1	-	-	-	1	461	3,040
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 1 Inch Residential

Exhibit
Schedule H-5
Page 3
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons in 1,000's
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
	-													-	461	3,040
Totals		39	39	39	39	38	38	38	38	38	38	39	38	461		

Average Usage	6,594
Median Usage	4,500
Average # Customers	38
Change in Number of Customers	(1)

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 1 1/2 Inch Residential

Exhibit
Schedule H-5
Page 4
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1	2
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	2
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	2
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	2
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	2
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	2
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	2
8,001	9,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2	10
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	10
10,001	11,000	-	-	-	-	-	-	-	-	-	1	-	-	1	3	21
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	21
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	21
13,001	14,000	-	-	-	-	-	-	-	1	-	-	-	1	2	5	48
14,001	15,000	-	-	-	-	-	-	1	-	1	-	-	-	2	7	77
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	77
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	77
17,001	18,000	-	-	-	-	-	1	-	-	-	-	-	-	1	8	94
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	94
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	94
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	94
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	94
22,001	23,000	-	-	-	-	1	-	-	-	-	-	-	-	1	9	117
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	117
24,001	25,000	-	-	-	1	-	-	-	-	-	-	-	-	1	10	141
25,001	26,000	1	-	-	-	-	-	-	-	-	-	-	-	1	11	167
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	167
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	167
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	167
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	167
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	167
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	167
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	167
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	167
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	167
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	167
36,001	37,000	-	-	-	-	-	-	-	-	-	-	1	-	1	12	203
37,001	38,000	-	-	1	-	-	-	-	-	-	-	-	-	1	13	241

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 1 1/2 Inch Residential

Exhibit
Schedule H-5
Page 4
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	241
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	241
40,001	41,000	-	1	-	-	-	-	-	-	-	-	-	-	1	14	281
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	281
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	281
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	281
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	281
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	281
46,001	47,000	-	-	-	1	-	-	-	-	-	-	-	-	1	15	328
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	328
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	328
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	328
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	328
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	328
52,001	53,000	1	-	1	-	1	-	-	-	-	-	-	-	3	18	485
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	485
54,001	55,000	-	-	-	-	-	1	-	-	-	-	-	-	1	19	540
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	540
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	540
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	540
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	540
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	540
60,001	61,000	-	1	-	-	-	-	1	-	-	-	-	-	2	21	661
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	661
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	661
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	661
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	661
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	661
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	661
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	661
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	661
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	661
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	661
71,001	72,000	-	-	-	-	-	-	-	1	-	-	-	-	1	22	732
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 1 1/2 Inch Residential

Exhibit
Schedule H-5
Page 4
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
100,575	100,575	-	-	-	-	-	-	-	-	1	-	-	-	1	23	833
123,027	123,027	-	-	-	-	-	-	-	-	-	1	-	-	1	24	956
	-													-	24	956
Totals		2	2	2	2	2	2	2	2	2	2	2	2	24		

Average Usage	39,817
Median Usage	12,000
Average # Customers	2
Change in Number of Customers	-

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 2 Inch Residential

Exhibit
Schedule H-5
Page 5
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	1	-	-	-	-	-	1	1	-
1	1,000	-	-	-	-	1	-	-	-	1	-	1	-	3	4	2
1,001	2,000	-	1	-	-	-	1	-	1	-	-	-	-	3	7	6
2,001	3,000	1	-	-	-	-	-	-	-	-	-	-	1	2	9	11
3,001	4,000	-	-	-	1	-	-	1	-	-	-	-	-	2	11	18
4,001	5,000	-	-	-	-	-	-	-	-	-	1	-	-	1	12	23
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
7,001	8,000	-	-	1	-	-	-	-	-	-	-	-	-	1	13	30
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	30
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	30
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	30
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	30
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	30
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	30
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	30
15,001	16,000	-	-	-	1	-	-	-	-	-	-	-	-	1	14	46
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	46
17,001	18,000	-	-	1	-	-	-	-	-	-	-	-	-	1	15	63
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	63
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	63
20,001	21,000	-	-	-	-	1	-	-	-	-	-	-	-	1	16	84
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	84
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	84
23,001	24,000	-	-	-	-	-	1	-	-	-	-	-	-	1	17	107
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	107
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	107
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	107
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	107
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	107
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	107
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	107
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	107
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	107
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	107
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	107
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	107
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	107
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	107
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	107

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 2 Inch Residential

Exhibit
Schedule H-5
Page 5
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	107
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	107
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	107
42,001	43,000	-	1	-	-	-	-	-	-	-	-	-	-	1	18	150
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 2 Inch Residential

Exhibit
Schedule H-5
Page 5
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
92,001	93,000	1	-	-	-	-	-	-	-	-	-	-	-	1	19	242
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	242
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	242
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	242
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	242
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	242
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	242
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	242
	-													-	19	242
														-	19	242
Totals		2	2	2	2	2	2	2	1	1	1	1	1	19		

Average Usage	12,737
Median Usage	3,000
Average # Customers	2
Change in Number of Customers	(1)

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 5/8 Inch Commercial

Exhibit
Schedule H-5
Page 6
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	14	15	16	13	19	22	18	18	17	13	17	16	198	198	-
1	1,000	12	16	21	19	13	15	16	17	21	23	24	20	217	415	109
1,001	2,000	11	3	5	9	6	4	8	8	3	8	5	10	80	495	229
2,001	3,000	4	6	5	3	5	3	4	4	4	5	4	1	48	543	349
3,001	4,000	4	3	3	4	1	2	3	2	3	1	2	2	30	573	454
4,001	5,000	3	1	2	4	4	5	2	3	3	3	3	-	33	606	602
5,001	6,000	2	4	5	-	4	4	3	2	1	2	5	3	35	641	795
6,001	7,000	1	3	2	4	1	2	3	2	1	3	2	2	26	667	964
7,001	8,000	-	2	1	2	1	2	3	3	3	3	-	3	23	690	1,136
8,001	9,000	5	3	-	1	3	1	2	1	1	1	2	2	22	712	1,323
9,001	10,000	1	4	1	1	3	-	5	3	3	1	1	5	28	740	1,589
10,001	11,000	-	1	1	-	1	5	1	1	3	1	1	4	19	759	1,789
11,001	12,000	-	-	1	2	3	3	2	-	1	1	-	1	14	773	1,950
12,001	13,000	3	2	3	3	1	-	-	1	-	1	-	1	15	788	2,137
13,001	14,000	2	1	-	-	1	1	-	-	-	-	2	-	7	795	2,232
14,001	15,000	3	-	1	3	1	1	-	1	1	1	2	1	15	810	2,449
15,001	16,000	4	2	1	1	-	-	-	1	1	-	-	1	11	821	2,620
16,001	17,000	-	-	2	1	-	-	-	-	-	-	-	1	4	825	2,686
17,001	18,000	-	-	1	3	2	-	-	-	1	-	-	1	8	833	2,826
18,001	19,000	1	2	1	2	2	-	1	-	1	-	1	-	11	844	3,029
19,001	20,000	3	1	-	-	1	1	-	2	-	-	-	1	9	853	3,205
20,001	21,000	-	2	1	-	-	-	-	1	1	-	-	-	5	858	3,307
21,001	22,000	1	-	2	1	1	-	-	1	1	-	-	-	7	865	3,458
22,001	23,000	-	-	-	-	-	2	2	-	2	1	-	-	7	872	3,615
23,001	24,000	-	-	-	-	-	1	1	-	-	-	-	-	2	874	3,662
24,001	25,000	-	1	-	-	-	-	1	1	-	-	-	-	3	877	3,736
25,001	26,000	-	-	1	-	-	-	1	-	-	-	-	-	2	879	3,787
26,001	27,000	-	-	1	2	1	-	-	1	1	1	2	-	9	888	4,025
27,001	28,000	-	-	-	-	-	-	-	-	-	3	2	1	6	894	4,190
28,001	29,000	-	1	-	-	-	1	-	-	1	-	-	1	4	898	4,304
29,001	30,000	-	-	-	1	1	-	-	-	1	-	-	1	4	902	4,422
30,001	31,000	1	1	-	-	-	-	-	1	-	1	-	-	4	906	4,544
31,001	32,000	-	-	1	-	1	-	-	1	1	2	-	-	6	912	4,733
32,001	33,000	1	-	-	-	-	-	1	1	1	-	-	1	5	917	4,896
33,001	34,000	-	-	-	-	-	-	-	-	-	1	-	-	1	918	4,929
34,001	35,000	-	-	-	-	-	1	-	-	-	-	-	-	1	919	4,964
35,001	36,000	1	1	-	-	-	-	1	1	-	1	-	1	6	925	5,177
36,001	37,000	-	2	-	-	-	1	-	-	-	-	-	1	4	929	5,323

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 5/8 Inch Commercial

Exhibit
Schedule H-5
Page 6
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
37,001	38,000	-	-	1	-	-	-	-	-	-	1	-	-	2	931	5,398
38,001	39,000	-	-	1	-	2	-	-	-	1	-	-	-	4	935	5,552
39,001	40,000	-	-	-	-	-	-	-	1	-	-	1	-	2	937	5,631
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	937	5,631
41,001	42,000	-	-	-	-	-	-	-	-	-	-	1	-	1	938	5,672
42,001	43,000	-	-	-	-	1	-	-	-	-	-	-	-	1	939	5,715
43,001	44,000	-	-	-	-	-	-	-	1	-	-	1	-	2	941	5,802
44,001	45,000	-	-	-	-	-	-	-	-	-	1	-	-	1	942	5,846
45,001	46,000	-	-	1	-	-	-	1	-	-	-	-	-	2	944	5,937
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	944	5,937
47,001	48,000	-	-	-	-	-	1	-	-	-	-	-	-	1	945	5,985
48,001	49,000	-	-	-	-	-	-	1	-	-	-	-	-	1	946	6,033
49,001	50,000	-	-	1	-	-	-	-	-	-	-	-	-	1	947	6,083
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	947	6,083
51,001	52,000	-	-	-	-	-	1	-	1	-	-	-	-	2	949	6,186
52,001	53,000	-	-	1	-	1	-	-	-	-	-	-	-	2	951	6,291
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	1	1	952	6,344
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	952	6,344
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	952	6,344
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	952	6,344
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	952	6,344
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	952	6,344
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	952	6,344
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	952	6,344
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	952	6,344
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	952	6,344
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	952	6,344
64,001	65,000	-	-	-	-	-	-	-	1	-	-	-	-	1	953	6,409
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	953	6,409
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	1	1	954	6,475
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	954	6,475
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	954	6,475
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	954	6,475
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	954	6,475
71,001	72,000	-	-	-	-	-	-	-	-	1	-	-	-	1	955	6,547
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 5/8 Inch Commercial

Exhibit
Schedule H-5
Page 6
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
99,001	100,000	-	-	-	-	-	1	-	-	-	-	-	-	1	956	6,646
193,839	193,839	1	-	-	-	-	-	-	-	-	-	-	-	1	957	6,840
186,331	186,331	-	1	-	-	-	-	-	-	-	-	-	-	1	958	7,027
174,864	174,864	-	-	1	-	-	-	-	-	-	-	-	-	1	959	7,201
105,131	105,131	-	-	-	1	-	-	-	-	-	-	-	-	1	960	7,307
	-													-	960	7,307
Totals		78	78	84	80	80	80	80	81	79	79	78	83	960		

Average Usage	7,611
Median Usage	1,500
Average # Customers	80
Change in Number of Customers	5

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 1 Inch Commercial

Exhibit
Schedule H-5
Page 7
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	5	5	4	4	8	4	5	7	5	6	4	7	64	64	-
1	1,000	4	1	4	9	9	6	6	4	5	6	9	3	66	130	33
1,001	2,000	4	6	4	6	3	5	7	5	3	4	2	3	52	182	111
2,001	3,000	3	2	6	2	4	3	3	3	5	2	5	6	44	226	221
3,001	4,000	2	3	2	4	4	3	-	1	4	1	3	2	29	255	323
4,001	5,000	1	2	3	1	2	3	4	5	1	3	2	1	28	283	449
5,001	6,000	3	5	-	2	1	4	5	8	2	4	3	2	39	322	663
6,001	7,000	4	4	3	2	-	4	4	2	5	5	6	1	40	362	923
7,001	8,000	-	4	2	-	3	1	2	2	1	4	3	4	26	388	1,118
8,001	9,000	2	2	2	1	3	1	-	2	4	1	1	4	23	411	1,314
9,001	10,000	2	-	1	2	-	2	2	2	2	4	1	1	19	430	1,494
10,001	11,000	5	2	3	2	2	-	2	-	4	2	3	1	26	456	1,767
11,001	12,000	2	4	1	1	-	1	2	-	-	1	2	1	15	471	1,940
12,001	13,000	1	2	1	1	-	1	1	1	-	3	-	4	15	486	2,127
13,001	14,000	4	4	1	-	1	1	-	-	2	-	-	2	15	501	2,330
14,001	15,000	1	8	2	2	1	2	-	-	-	-	-	1	17	518	2,576
15,001	16,000	-	-	-	2	-	1	-	1	-	1	1	2	8	526	2,700
16,001	17,000	-	2	1	1	-	2	1	-	-	-	-	-	7	533	2,816
17,001	18,000	1	2	2	1	1	-	-	-	1	2	-	-	10	543	2,991
18,001	19,000	1	1	-	2	-	1	1	1	-	-	-	-	7	550	3,120
19,001	20,000	2	1	-	-	-	-	-	-	-	1	1	1	6	556	3,237
20,001	21,000	-	-	-	-	-	-	2	-	2	-	1	-	5	561	3,340
21,001	22,000	1	1	-	-	1	-	-	2	1	-	-	-	6	567	3,469
22,001	23,000	-	1	1	-	2	-	-	-	1	-	-	-	5	572	3,581
23,001	24,000	-	1	1	-	-	-	1	1	-	1	1	-	6	578	3,722
24,001	25,000	-	-	-	-	-	1	-	-	-	-	1	-	2	580	3,771
25,001	26,000	1	-	1	-	1	1	1	-	-	-	-	-	5	585	3,899
26,001	27,000	-	-	-	-	1	-	-	1	-	-	-	-	2	587	3,952
27,001	28,000	-	-	-	2	1	1	-	-	-	-	-	1	5	592	4,089
28,001	29,000	-	-	-	-	-	-	-	1	-	-	-	-	1	593	4,118
29,001	30,000	1	-	1	-	1	-	-	-	1	-	2	1	7	600	4,324
30,001	31,000	-	-	-	1	-	-	1	1	-	-	-	-	3	603	4,416
31,001	32,000	-	1	-	2	-	1	-	-	-	-	-	-	4	607	4,542
32,001	33,000	-	-	-	-	-	-	-	-	-	2	-	-	2	609	4,607
33,001	34,000	-	-	-	1	1	-	-	-	1	-	-	1	4	613	4,741
34,001	35,000	-	-	2	-	-	-	1	-	-	-	-	-	3	616	4,844
35,001	36,000	-	-	1	-	1	1	-	-	-	-	-	-	3	619	4,951
36,001	37,000	-	-	-	-	1	-	1	-	-	1	-	-	3	622	5,060
37,001	38,000	1	2	1	-	-	-	1	-	-	2	3	1	11	633	5,473

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 1 Inch Commercial

Exhibit
Schedule H-5
Page 7
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,001	39,000	1	-	1	-	1	-	-	-	-	-	-	-	3	636	5,588
39,001	40,000	-	-	-	1	1	-	-	-	-	-	-	-	2	638	5,667
40,001	41,000	-	-	1	1	-	-	-	1	2	-	-	-	5	643	5,870
41,001	42,000	-	-	-	-	-	1	-	-	-	-	2	1	4	647	6,036
42,001	43,000	-	-	1	-	-	-	1	-	-	-	-	-	2	649	6,121
43,001	44,000	-	-	-	-	-	-	-	1	-	1	-	1	3	652	6,251
44,001	45,000	1	-	-	-	-	-	-	-	-	-	-	-	1	653	6,296
45,001	46,000	-	-	-	-	1	-	-	-	1	-	-	-	2	655	6,387
46,001	47,000	-	1	1	-	-	-	-	-	-	-	-	-	2	657	6,480
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	657	6,480
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	657	6,480
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	657	6,480
50,001	51,000	1	-	-	-	-	-	-	-	-	-	-	-	1	658	6,530
51,001	52,000	-	-	-	-	-	1	1	-	-	-	-	-	2	660	6,633
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	660	6,633
53,001	54,000	-	1	-	-	-	-	-	-	-	-	-	1	2	662	6,740
54,001	55,000	-	1	-	-	-	-	-	-	-	-	-	-	1	663	6,795
55,001	56,000	-	-	1	-	-	1	-	-	-	-	-	-	2	665	6,906
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	665	6,906
57,001	58,000	-	-	-	1	-	-	-	1	-	-	-	-	2	667	7,021
58,001	59,000	-	-	-	-	-	-	-	1	-	-	-	-	1	668	7,079
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	668	7,079
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	668	7,079
61,001	62,000	-	-	-	1	-	-	-	-	-	-	-	1	2	670	7,202
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	670	7,202
63,001	64,000	-	-	-	-	1	-	-	-	-	-	-	-	1	671	7,266
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	671	7,266
65,001	66,000	-	-	-	-	-	-	-	1	-	-	-	-	1	672	7,331
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	672	7,331
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	1	1	673	7,399
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	673	7,399
69,001	70,000	-	-	-	1	-	-	-	-	-	-	-	-	1	674	7,468
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	674	7,468
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	674	7,468
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	674	7,468
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	674	7,468
74,001	75,000	-	-	-	-	-	-	-	1	-	-	-	-	1	675	7,543
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	675	7,543
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	675	7,543

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 1 Inch Commercial

Exhibit
Schedule H-5
Page 7
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	675	7,543
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	675	7,543
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	675	7,543
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	675	7,543
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	675	7,543
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	675	7,543
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	675	7,543
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	675	7,543
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	675	7,543
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	675	7,543
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	675	7,543
88,001	89,000	-	-	-	1	-	-	-	-	-	-	-	1	2	677	7,720
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	677	7,720
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	677	7,720
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	677	7,720
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	677	7,720
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	677	7,720
94,001	95,000	1	-	-	-	-	-	-	-	-	-	1	-	2	679	7,909
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	679	7,909
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	679	7,909
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	679	7,909
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	679	7,909
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	679	7,909
134,803	134,803	1	-	-	-	-	-	-	-	-	-	-	-	1	680	8,044
196,209	196,209	-	1	-	-	-	-	-	-	-	-	-	-	1	681	8,240
143,951	143,951	-	1	-	-	-	-	-	-	-	-	-	-	1	682	8,384
118,913	118,913	-	-	1	-	-	-	-	-	-	-	-	-	1	683	8,503
155,693	155,693	-	-	-	-	1	-	-	-	-	-	-	-	1	684	8,658
169,948	169,948	-	-	-	-	-	1	-	-	-	-	-	-	1	685	8,828
182,000	182,000	-	-	-	-	-	1	-	-	-	-	-	-	1	686	9,010
176,000	176,000	-	-	-	-	-	1	-	-	-	-	-	-	1	687	9,186
221,339	221,339	-	-	-	-	-	-	1	-	-	-	-	-	1	688	9,408
449,000	449,000	-	-	-	-	-	-	-	-	1	-	-	-	1	689	9,857
126,980	126,980	-	-	-	-	-	-	-	-	1	-	-	-	1	690	9,984
	-													-	690	9,984
	-													-	690	9,984
Totals		56	71	56	57	57	56	56	56	55	57	57	56	690		
										Average Usage				14,469		
										Median Usage				6,500		

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 1 Inch Commercial

Exhibit
Schedule H-5
Page 7
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
										Average # Customers				58		
										Change in Number of Customers				-		

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 1 1/2 Inch Commercial

Exhibit
Schedule H-5
Page 8
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's
-	-	1	1	1	1	2	1	1	1	2	2	2	2	17	17	-
1	1,000	-	-	-	1	-	-	-	1	-	-	-	-	2	19	1
1,001	2,000	-	-	-	-	1	-	-	-	-	-	-	-	1	20	3
2,001	3,000	-	-	-	-	-	2	3	1	1	-	-	-	7	27	20
3,001	4,000	1	1	1	2	1	-	-	1	-	1	1	-	9	36	52
4,001	5,000	-	-	1	-	-	1	-	1	1	1	1	1	7	43	83
5,001	6,000	-	-	-	1	3	1	-	-	-	-	1	-	6	49	116
6,001	7,000	1	-	-	-	-	-	-	-	-	1	-	2	4	53	142
7,001	8,000	1	1	1	-	-	-	-	-	1	-	-	1	5	58	180
8,001	9,000	-	-	-	-	-	-	1	-	-	-	-	-	1	59	188
9,001	10,000	1	-	-	-	-	-	-	-	-	-	-	-	1	60	198
10,001	11,000	-	-	1	-	-	-	-	-	-	-	-	-	1	61	208
11,001	12,000	-	-	1	-	-	1	1	-	-	-	1	1	5	66	266
12,001	13,000	-	-	-	-	-	1	-	1	-	1	-	-	3	69	303
13,001	14,000	-	-	-	-	-	1	1	1	1	-	1	-	5	74	371
14,001	15,000	-	-	-	2	1	-	2	1	-	-	-	1	7	81	472
15,001	16,000	-	-	-	-	-	-	1	-	1	-	-	-	2	83	503
16,001	17,000	1	1	-	-	1	-	-	-	1	-	-	-	4	87	569
17,001	18,000	1	-	-	-	-	-	-	-	-	-	-	-	1	88	587
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	88	587
19,001	20,000	-	-	1	-	-	1	-	-	-	1	-	1	4	92	665
20,001	21,000	-	2	-	-	-	-	-	-	-	-	-	-	2	94	706
21,001	22,000	-	-	-	-	-	-	-	-	-	-	1	-	1	95	727
22,001	23,000	-	-	1	-	-	-	-	-	-	-	-	-	1	96	750
23,001	24,000	-	-	-	-	-	-	-	1	-	1	-	-	2	98	797
24,001	25,000	-	-	-	-	-	-	-	-	1	-	-	-	1	99	821
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	99	821
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	99	821
27,001	28,000	-	-	-	-	-	1	-	-	-	-	-	-	1	100	849
28,001	29,000	-	-	-	-	-	-	-	-	-	-	1	-	1	101	877
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	101	877
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	101	877
31,001	32,000	-	-	-	-	-	-	-	-	-	1	-	1	2	103	940
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	103	940
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	103	940
34,001	35,000	-	-	-	1	-	-	-	-	-	-	-	-	1	104	975
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	104	975
36,001	37,000	-	1	-	-	1	-	-	-	-	-	-	-	2	106	1,048

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 1 1/2 Inch Commercial

Exhibit
Schedule H-5
Page 8
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	106	1,048
38,001	39,000	-	2	-	-	-	-	-	-	1	-	-	-	3	109	1,163
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	1	1	110	1,203
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	110	1,203
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	110	1,203
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	110	1,203
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	110	1,203
44,001	45,000	-	1	-	-	-	-	-	1	-	-	-	-	2	112	1,292
45,001	46,000	-	-	-	1	-	-	-	-	-	-	-	-	1	113	1,337
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	113	1,337
47,001	48,000	1	-	-	-	-	-	-	-	-	-	-	-	1	114	1,385
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	114	1,385
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	114	1,385
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	1	1	115	1,435
51,001	52,000	-	-	1	-	-	-	-	-	-	-	-	-	1	116	1,487
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	116	1,487
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	116	1,487
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	116	1,487
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	116	1,487
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	116	1,487
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	116	1,487
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	116	1,487
59,001	60,000	-	-	1	-	-	-	-	-	-	-	-	-	1	117	1,546
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	117	1,546
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	117	1,546
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	117	1,546
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	117	1,546
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	117	1,546
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	117	1,546
66,001	67,000	-	-	-	1	-	-	-	-	-	-	-	-	1	118	1,613
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 1 1/2 Inch Commercial

Exhibit
Schedule H-5
Page 8
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
133,773	133,773	1	-	-	-	-	-	-	-	-	-	-	-	1	119	1,746
196,000	196,000	1	-	-	-	-	-	-	-	-	-	-	-	1	120	1,942
	-													-	120	1,942
														-	120	
Totals		10	10	10	10	10	10	10	10	10	9	9	12	120		

Average Usage	16,186
Median Usage	9,000
Average # Customers	10
Change in Number of Customers	2

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-5
Page 9
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	5	4	5	5	6	7	5	5	10	6	5	6	69	69	-
1	1,000	2	3	2	2	4	2	2	3	1	6	2	3	32	101	16
1,001	2,000	-	-	1	3	3	4	3	1	1	-	2	1	19	120	45
2,001	3,000	2	1	3	3	3	4	3	4	5	5	7	1	41	161	147
3,001	4,000	6	2	1	3	3	3	7	6	4	7	4	7	53	214	333
4,001	5,000	-	3	3	3	3	4	1	1	1	1	3	2	25	239	445
5,001	6,000	2	2	1	1	2	3	3	2	2	1	2	2	23	262	572
6,001	7,000	2	-	1	3	2	4	3	1	2	-	1	-	19	281	695
7,001	8,000	1	2	-	-	1	1	2	1	1	-	3	3	15	296	808
8,001	9,000	2	2	4	-	-	-	1	1	1	3	2	2	18	314	961
9,001	10,000	1	-	-	-	1	1	1	1	2	2	1	1	11	325	1,065
10,001	11,000	1	2	-	-	1	-	1	1	3	2	-	2	13	338	1,202
11,001	12,000	1	-	-	1	-	-	-	2	1	1	1	1	8	346	1,294
12,001	13,000	1	1	-	2	-	1	1	1	-	-	-	1	8	354	1,394
13,001	14,000	1	3	1	-	-	-	-	2	-	-	-	1	8	362	1,502
14,001	15,000	2	-	2	-	-	-	-	2	-	-	-	1	7	369	1,603
15,001	16,000	1	1	-	-	1	1	1	-	-	1	-	-	6	375	1,696
16,001	17,000	1	-	-	2	-	-	-	-	-	-	-	-	3	378	1,746
17,001	18,000	-	1	1	3	1	-	-	1	-	-	-	-	7	385	1,868
18,001	19,000	-	2	1	1	-	-	-	-	-	-	-	-	4	389	1,942
19,001	20,000	-	-	-	-	1	-	-	-	2	-	-	-	3	392	2,001
20,001	21,000	1	-	-	-	1	-	-	-	-	-	-	-	2	394	2,042
21,001	22,000	1	1	-	1	-	1	-	-	-	-	-	1	5	399	2,149
22,001	23,000	-	1	1	-	-	-	1	-	-	-	1	-	4	403	2,239
23,001	24,000	-	1	2	-	-	1	-	-	-	-	-	-	4	407	2,333
24,001	25,000	1	-	-	-	-	-	-	-	-	-	-	1	2	409	2,382
25,001	26,000	-	-	-	2	-	1	-	-	-	1	1	-	5	414	2,510
26,001	27,000	-	-	-	-	-	-	-	-	-	-	1	-	1	415	2,536
27,001	28,000	-	-	1	-	1	-	-	1	1	-	-	1	5	420	2,674
28,001	29,000	-	1	-	-	-	-	-	-	-	1	-	-	2	422	2,731
29,001	30,000	1	-	-	1	-	-	-	-	-	-	-	1	3	425	2,819
30,001	31,000	-	-	-	-	-	-	-	-	-	1	1	-	2	427	2,880
31,001	32,000	-	-	-	-	-	-	-	-	1	-	-	-	1	428	2,912
32,001	33,000	1	-	-	1	-	-	-	-	-	-	-	-	2	430	2,977
33,001	34,000	-	-	-	1	-	-	-	-	-	-	-	1	2	432	3,044
34,001	35,000	-	1	-	-	-	-	-	-	-	-	-	-	1	433	3,078
35,001	36,000	1	-	-	-	-	-	1	-	1	-	1	-	4	437	3,220
36,001	37,000	-	1	1	-	-	-	-	-	-	-	-	-	2	439	3,293
37,001	38,000	-	-	1	-	-	-	-	1	-	-	-	-	2	441	3,368
38,001	39,000	-	-	-	1	-	-	-	-	-	-	-	-	1	442	3,407
39,001	40,000	-	1	1	-	-	-	-	-	1	1	-	-	4	446	3,565

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-5
Page 9
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
40,001	41,000	-	-	-	-	-	1	1	-	-	-	-	-	2	448	3,646
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	448	3,646
42,001	43,000	-	-	-	-	-	-	-	-	1	-	1	-	2	450	3,731
43,001	44,000	-	1	-	-	-	-	-	-	-	-	-	-	1	451	3,774
44,001	45,000	1	-	-	-	-	-	-	-	-	-	-	-	1	452	3,819
45,001	46,000	-	-	-	-	1	-	-	-	-	-	-	-	1	453	3,864
46,001	47,000	-	2	-	-	-	-	-	-	-	-	-	-	2	455	3,957
47,001	48,000	-	-	1	-	-	-	-	1	1	-	-	-	3	458	4,100
48,001	49,000	-	-	-	-	-	-	-	1	-	-	-	-	1	459	4,148
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	459	4,148
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	1	1	460	4,199
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	460	4,199
52,001	53,000	-	-	1	-	-	-	-	-	-	-	-	-	1	461	4,251
53,001	54,000	-	-	1	-	-	-	-	-	-	-	-	-	1	462	4,305
54,001	55,000	1	-	-	-	-	1	-	-	-	-	-	-	2	464	4,414
55,001	56,000	-	-	1	-	-	-	-	-	-	-	-	-	1	465	4,469
56,001	57,000	-	-	-	-	1	-	-	-	-	-	-	-	1	466	4,526
57,001	58,000	-	-	-	-	-	-	-	-	-	1	-	-	1	467	4,583
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	467	4,583
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	1	1	468	4,643
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	468	4,643
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	468	4,643
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	468	4,643
63,001	64,000	-	-	-	-	-	-	1	-	-	-	-	-	1	469	4,706
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	469	4,706
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	469	4,706
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	469	4,706
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	469	4,706
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	469	4,706
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	469	4,706
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	469	4,706
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	469	4,706
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	469	4,706
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	469	4,706
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	469	4,706
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	469	4,706
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	469	4,706
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	469	4,706
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	469	4,706
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	469	4,706
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	469	4,706

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-5
Page 9
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
81,001	82,000	-	-	1	-	-	-	-	-	-	-	-	-	1	470	4,788
82,001	83,000	-	-	-	-	1	-	-	-	-	-	-	-	1	471	4,870
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	471	4,870
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	471	4,870
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	471	4,870
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	471	4,870
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	471	4,870
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	471	4,870
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	471	4,870
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	471	4,870
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	471	4,870
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	471	4,870
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	471	4,870
94,001	95,000	-	-	-	-	-	-	1	-	-	-	-	-	1	472	4,965
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	472	4,965
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	472	4,965
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	472	4,965
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	472	4,965
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	472	4,965
1,875,089	1,875,089	1	-	-	-	-	-	-	-	-	-	-	-	1	473	6,840
269,000	269,000	1	-	-	-	-	-	-	-	-	-	-	-	1	474	7,109
875,825	875,825	1	-	-	-	-	-	-	-	-	-	-	1	2	476	8,860
585,765	585,765	-	1	-	-	-	-	-	-	-	-	-	-	1	477	9,446
246,000	246,000	-	1	-	-	-	-	-	-	-	-	-	-	1	478	9,692
621,350	621,350	-	1	-	-	-	-	-	-	-	-	-	-	1	479	10,314
1,052,181	1,052,181	-	-	1	-	-	-	-	-	-	-	-	-	1	480	11,366
236,000	236,000	-	-	1	-	-	-	-	-	-	-	-	-	1	481	11,602
1,292,893	1,292,893	-	-	1	-	-	-	-	-	-	-	-	-	1	482	12,895
293,000	293,000	-	-	1	-	-	-	-	-	-	-	-	-	1	483	13,188
642,901	642,901	-	-	-	1	-	-	-	-	-	-	-	-	1	484	13,831
934,753	934,753	-	-	-	1	-	-	-	-	-	-	-	-	1	485	14,765
688,494	688,494	-	-	-	1	-	-	-	-	-	-	-	-	1	486	15,454
1,009,027	1,009,027	-	-	-	-	1	-	-	-	-	-	-	-	1	487	16,463
297,001	297,001	-	-	-	-	1	-	-	-	-	-	-	-	1	488	16,760
809,175	809,175	-	-	-	-	1	-	-	-	-	-	-	-	1	489	17,569
1,208,966	1,208,966	-	-	-	-	1	-	-	-	-	-	-	-	1	490	18,778
234,000	234,000	-	-	-	-	-	1	-	-	-	-	-	-	1	491	19,012
109,000	109,000	-	-	-	-	-	1	-	-	-	-	-	-	1	492	19,121
818,922	818,922	-	-	-	-	-	1	-	-	-	-	-	-	1	493	19,940
1,185,159	1,185,159	-	-	-	-	-	-	1	-	-	-	-	-	1	494	21,125
231,000	231,000	-	-	-	-	-	-	1	-	-	-	-	-	1	495	21,356

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-5
Page 9
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
1,631,696	1,631,696	-	-	-	-	-	-	1	-	-	-	-	-	1	496	22,988
2,172,146	2,172,146	-	-	-	-	-	-	-	1	-	-	-	-	1	497	25,160
310,000	310,000	-	-	-	-	-	-	-	1	-	-	-	-	1	498	25,470
133,562	133,562	-	-	-	-	-	-	-	1	-	-	-	-	1	499	25,603
433,207	433,207	-	-	-	-	-	-	-	-	1	-	-	-	1	500	26,037
797,577	797,577	-	-	-	-	-	-	-	-	1	-	-	-	1	501	26,834
270,000	270,000	-	-	-	-	-	-	-	-	-	1	-	-	1	502	27,104
534,525	534,525	-	-	-	-	-	-	-	-	-	1	-	-	1	503	27,639
1,257,119	1,257,119	-	-	-	-	-	-	-	-	-	1	-	-	1	504	28,896
451,000	451,000	-	-	-	-	-	-	-	-	-	-	1	-	1	505	29,347
1,070,861	1,070,861	-	-	-	-	-	-	-	-	-	-	1	-	1	506	30,418
248,107	248,107	-	-	-	-	-	-	-	-	-	-	1	-	1	507	30,666
292,000	292,000	-	-	-	-	-	-	-	-	-	-	-	1	1	508	30,958
	-													-	508	30,958
Totals		42	42	42	42	41	43	42	42	44	43	42	43	508		

Average Usage	60,941
Median Usage	5,500
Average # Customers	42
Change in Number of Customers	1

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 3 Inch Commercial

Exhibit
Schedule H-5
Page 10
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	2	2	2	2	2	2	2	2	2	1	2	2	23	23	-
1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	-
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	-
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	-
3,001	4,000	-	-	-	-	-	-	-	1	-	-	-	-	1	24	4
4,001	5,000	1	1	-	1	1	1	-	-	-	-	-	-	5	29	26
5,001	6,000	-	-	1	-	-	-	-	-	-	1	-	1	3	32	43
6,001	7,000	-	-	-	-	-	-	1	-	-	-	-	-	1	33	49
7,001	8,000	-	-	-	-	-	-	-	-	-	-	1	-	1	34	57
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	34	57
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	34	57
10,001	11,000	-	-	-	-	-	-	-	-	-	1	-	-	1	35	67
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35	67
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35	67
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35	67
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35	67
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35	67
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35	67
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35	67
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35	67
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35	67
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35	67
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35	67
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35	67
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35	67
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35	67
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35	67
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35	67
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35	67
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35	67
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35	67
30,001	31,000	-	1	-	-	-	-	-	-	-	-	-	-	1	36	98
31,001	32,000	-	-	-	-	-	-	-	-	1	-	-	-	1	37	129
32,001	33,000	-	-	-	1	-	-	-	-	-	-	-	-	1	38	162
33,001	34,000	-	-	1	-	-	-	-	-	-	-	-	-	1	39	195
34,001	35,000	-	-	-	-	-	1	-	1	-	-	-	-	2	41	264
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	41	264
36,001	37,000	-	-	-	-	-	-	1	-	-	-	1	-	2	43	337
37,001	38,000	1	-	-	-	-	-	-	-	-	-	-	-	1	44	375

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 3 Inch Commercial

Exhibit
Schedule H-5
Page 10
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	44	375
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	44	375
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	44	375
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	44	375
42,001	43,000	-	-	-	-	-	-	-	-	-	1	-	-	1	45	417
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	45	417
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	45	417
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	45	417
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	45	417
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	45	417
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	45	417
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	45	417
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	45	417
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	45	417
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	1	1	46	470
53,001	54,000	-	-	-	-	1	-	-	-	-	-	-	-	1	47	523
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 3 Inch Commercial

Exhibit
Schedule H-5
Page 10
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
193,475	193,475	-	-	-	-	-	-	-	-	1	-	-	-	1	48	716
	-													-	48	716
	-													-	48	716
	-													-	48	716
	-													-	48	716
																716
Totals		4	4	4	4	4	4	4	4	4	4	4	4	48		

Average Usage	14,927
Median Usage	4,000
Average # Customers	4
Change in Number of Customers	-

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 4 Inch Commercial

Exhibit
Schedule H-5
Page 11
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3,001	4,000	-	-	-	-	-	-	-	-	-	1	1	-	2	2	7
4,001	5,000	-	-	-	-	-	-	1	-	1	-	-	1	3	5	21
5,001	6,000	-	-	-	-	-	-	-	1	-	-	-	-	1	6	26
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	26
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	26
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	26
9,001	10,000	-	-	-	-	-	1	-	-	-	-	-	-	1	7	36
10,001	11,000	-	-	-	1	1	-	-	-	-	-	-	-	2	9	57
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	57
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	57
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	57
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	57
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	57
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	57
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	57
18,001	19,000	1	-	-	-	-	-	-	-	-	-	-	-	1	10	75
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	75
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	75
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	75
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	75
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	75
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	75
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	75
26,001	27,000	-	1	-	-	-	-	-	-	-	-	-	-	1	11	102
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	102
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	102
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	102
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	102
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	102
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	102
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	102
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	102
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	102
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	102
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	102
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	102
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	102

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 4 Inch Commercial

Exhibit
Schedule H-5
Page 11
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	102
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	102
42,001	43,000	-	-	1	-	-	-	-	-	-	-	-	-	1	12	144
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 4 Inch Commercial

Exhibit
Schedule H-5
Page 11
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
325,000	325,000	-	-	-	-	-	-	-	-	-	-	-	1	1	13	469
366,000	366,000	1	-	-	-	-	-	-	-	-	-	-	-	1	14	835
386,000	386,000	-	1	-	-	-	-	-	-	-	-	-	-	1	15	1,221
397,000	397,000	-	-	-	-	-	-	-	-	-	1	-	-	1	16	1,618
426,000	426,000	-	-	-	-	-	-	1	-	-	-	-	-	1	17	2,044
428,000	428,000	-	-	-	1	-	-	-	-	-	-	-	-	1	18	2,472
438,000	438,000	-	-	-	-	-	-	-	1	-	-	-	-	1	19	2,910
445,000	445,000	-	-	-	-	-	1	-	-	-	-	-	-	1	20	3,355
473,000	473,000	-	-	-	-	-	-	-	-	1	-	-	-	1	21	3,828
479,000	479,000	-	-	1	-	-	-	-	-	-	-	-	-	1	22	4,307
489,000	489,000	-	-	-	-	1	-	-	-	-	-	-	-	1	23	4,796
537,000	537,000	-	-	-	-	-	-	-	-	-	-	1	-	1	24	5,333
	-													-	24	5,333
Totals		2	2	2	2	2	2	2	2	2	2	2	2	24		

Average Usage	222,209
Median Usage	212,250
Average # Customers	2
Change in Number of Customers	-

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 5/8 Inch School

Exhibit
Schedule H-5
Page 12
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	2	1	2	1	2	1	2	1	2	1	2	1	18	18	-
1	1,000	-	1	-	1	-	1	-	1	-	1	-	1	6	24	3
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 5/8 Inch School

Exhibit
Schedule H-5
Page 12
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 5/8 Inch School

Exhibit
Schedule H-5
Page 12
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
	-													-	24	3
Totals		2	2	2	2	2	2	2	2	2	2	2	2	24		

Average Usage	125
Median Usage	-
Average # Customers	2
Change in Number of Customers	-

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 1 1/2 Inch School

Exhibit
Schedule H-5
Page 13
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's
-	-	-	-	1	-	-	1	-	-	-	-	-	-	2	2	-
1	1,000	-	-	-	1	-	-	-	-	-	-	1	-	2	4	1
1,001	2,000	-	1	-	-	1	-	-	1	1	-	-	1	5	9	9
2,001	3,000	1	-	-	-	-	-	-	-	-	-	-	-	1	10	11
3,001	4,000	-	-	-	-	-	-	1	-	-	-	-	-	1	11	15
4,001	5,000	-	-	-	-	-	-	-	-	-	1	-	-	1	12	19
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 1 1/2 Inch School

Exhibit
Schedule H-5
Page 13
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 1 1/2 Inch School

Exhibit
Schedule H-5
Page 13
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
	-													-	12	19
														-	12	
Totals		1	1	1	1	1	1	1	1	1	1	1	1	12		

Average Usage	1,584
Median Usage	1,500
Average # Customers	1
Change in Number of Customers	-

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 2 Inch School

Exhibit
Schedule H-5
Page 14
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	-
1	1,000	-	-	2	-	-	-	-	1	3	-	1	-	7	8	4
1,001	2,000	1	2	-	1	1	1	1	1	-	2	1	1	12	20	22
2,001	3,000	1	-	2	-	-	-	-	-	-	-	-	-	3	23	29
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	29
4,001	5,000	-	-	-	-	-	1	-	1	1	-	1	-	4	27	47
5,001	6,000	-	-	-	1	1	-	-	-	-	1	-	-	3	30	64
6,001	7,000	1	1	-	-	-	-	-	-	-	-	-	-	2	32	77
7,001	8,000	-	-	1	-	-	-	2	-	-	-	1	-	4	36	107
8,001	9,000	-	-	-	1	-	-	-	1	-	-	-	1	3	39	132
9,001	10,000	-	-	-	-	-	-	-	-	-	1	-	1	2	41	151
10,001	11,000	-	-	-	1	1	-	-	-	-	-	-	-	2	43	172
11,001	12,000	-	-	-	-	-	-	-	-	-	-	1	-	1	44	184
12,001	13,000	-	-	-	-	-	-	-	-	1	-	-	-	1	45	196
13,001	14,000	-	1	-	-	-	-	-	-	-	-	-	-	1	46	210
14,001	15,000	-	-	-	-	-	-	-	-	1	1	-	-	2	48	239
15,001	16,000	-	1	-	1	-	1	-	-	-	-	1	-	4	52	301
16,001	17,000	-	-	-	-	1	-	-	-	-	1	-	-	2	54	334
17,001	18,000	1	-	-	-	-	-	-	-	-	-	1	-	2	56	369
18,001	19,000	-	-	-	-	-	1	1	-	-	1	-	1	4	60	443
19,001	20,000	1	-	-	1	-	1	1	-	1	-	-	-	5	65	540
20,001	21,000	-	-	-	2	-	-	-	1	-	-	-	1	4	69	622
21,001	22,000	1	1	-	-	-	-	-	1	-	-	-	1	4	73	708
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	73	708
23,001	24,000	-	-	1	-	1	-	-	-	-	-	-	-	2	75	755
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	75	755
25,001	26,000	1	-	-	-	-	-	-	-	-	-	-	-	1	76	781
26,001	27,000	-	-	1	-	-	-	-	-	-	-	-	-	1	77	807
27,001	28,000	-	1	-	-	-	-	-	-	-	-	-	-	1	78	835
28,001	29,000	-	-	1	-	-	-	-	-	-	-	-	-	1	79	863
29,001	30,000	-	-	-	-	1	-	-	-	-	-	-	-	1	80	893
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	893
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	893
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	893
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	893
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	893
35,001	36,000	-	-	-	-	-	1	-	-	-	-	-	-	1	81	928
36,001	37,000	-	1	-	-	-	-	-	-	-	-	-	-	1	82	965
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	82	965
38,001	39,000	-	-	-	-	-	1	-	-	-	-	-	-	1	83	1,003
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	83	1,003

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 2 Inch School

Exhibit
Schedule H-5
Page 14
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
40,001	41,000	-	-	-	-	-	-	1	-	-	-	-	-	1	84	1,044
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84	1,044
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84	1,044
43,001	44,000	-	-	-	-	1	1	-	-	-	1	-	-	3	87	1,174
44,001	45,000	-	-	-	-	-	-	-	1	-	1	1	-	3	90	1,308
45,001	46,000	-	-	-	-	-	-	1	-	1	-	-	-	2	92	1,399
46,001	47,000	-	-	-	-	-	-	-	1	-	-	1	-	2	94	1,492
47,001	48,000	-	-	-	-	-	-	-	-	1	-	-	2	3	97	1,634
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	97	1,634
49,001	50,000	-	-	-	-	1	-	-	-	-	-	-	-	1	98	1,684
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	98	1,684
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	98	1,684
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	98	1,684
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	98	1,684
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	98	1,684
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	98	1,684
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	98	1,684
57,001	58,000	-	-	-	-	-	-	1	-	-	-	-	-	1	99	1,741
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	99	1,741
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	99	1,741
60,001	61,000	1	-	-	-	-	-	-	-	-	-	-	-	1	100	1,802
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	100	1,802
62,001	63,000	-	-	-	1	-	-	-	-	-	-	-	-	1	101	1,864
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	101	1,864
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	101	1,864
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	101	1,864
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	101	1,864
67,001	68,000	1	-	-	-	-	-	-	-	-	-	-	-	1	102	1,932
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	102	1,932
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	102	1,932
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	102	1,932
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	102	1,932
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	102	1,932
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	102	1,932
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	102	1,932
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	102	1,932
76,001	77,000	-	-	1	-	-	-	-	-	-	-	-	-	1	103	2,008
77,001	78,000	-	1	-	-	-	-	-	-	-	-	-	-	1	104	2,086
78,001	79,000	1	-	-	-	-	-	-	-	-	-	-	-	1	105	2,164
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 2 Inch School

Exhibit
Schedule H-5
Page 14
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
93,001	94,000	-	-	-	-	-	1	-	-	-	-	-	-	1	106	2,258
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	106	2,258
95,001	96,000	-	-	-	-	-	-	-	-	-	1	-	-	1	107	2,353
96,001	97,000	-	-	-	-	-	-	1	-	-	-	1	-	2	109	2,546
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	109	2,546
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	109	2,546
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	109	2,546
865,268	865,268	1	-	-	-	-	-	-	-	-	-	-	-	1	110	3,411
108,527	108,527	-	1	-	-	-	-	-	-	-	-	-	-	1	111	3,520
903,087	903,087	-	1	-	-	-	-	-	-	-	-	-	-	1	112	4,423
147,980	147,980	-	-	1	-	-	-	-	-	-	-	-	-	1	113	4,571
995,264	995,264	-	-	1	-	-	-	-	-	-	-	-	-	1	114	5,566
147,448	147,448	-	-	-	1	-	-	-	-	-	-	-	-	1	115	5,714
889,367	889,367	-	-	-	1	-	-	-	-	-	-	-	-	1	116	6,603
237,822	237,822	-	-	-	-	1	-	-	-	-	-	-	-	1	117	6,841
107,651	107,651	-	-	-	-	1	-	-	-	-	-	-	-	1	118	6,948
1,114,300	1,114,300	-	-	-	-	1	-	-	-	-	-	-	-	1	119	8,063
299,673	299,673	-	-	-	-	-	1	-	-	-	-	-	-	1	120	8,362
898,903	898,903	-	-	-	-	-	1	-	-	-	-	-	-	1	121	9,261
475,722	475,722	-	-	-	-	-	-	1	-	-	-	-	-	1	122	9,737
907,024	907,024	-	-	-	-	-	-	1	-	-	-	-	-	1	123	10,644
265,629	265,629	-	-	-	-	-	-	-	1	-	-	-	-	1	124	10,910
101,064	101,064	-	-	-	-	-	-	-	1	-	-	-	-	1	125	11,011
1,007,211	1,007,211	-	-	-	-	-	-	-	1	-	-	-	-	1	126	12,018
103,625	103,625	-	-	-	-	-	-	-	-	1	-	-	-	1	127	12,122
972,696	972,696	-	-	-	-	-	-	-	-	1	-	-	-	1	128	13,094
910,736	910,736	-	-	-	-	-	-	-	-	-	1	-	-	1	129	14,005
893,654	893,654	-	-	-	-	-	-	-	-	-	-	1	-	1	130	14,899
103,000	103,000	-	-	-	-	-	-	-	-	-	-	-	1	1	131	15,002

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division

Test Year Ended April 30, 2023

Meter Size: 2 Inch School

Exhibit
Schedule H-5
Page 14
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
1,035,226	1,035,226	-	-	-	-	-	-	-	-	-	-	-	1	1	132	16,037
	-													-	132	16,037
Totals		11	11	11	11	11	11	11	11	11	11	11	11	132		

Average Usage	121,492
Median Usage	20,500
Average # Customers	11
Change in Number of Customers	-

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 3 Inch School

Exhibit
Schedule H-5
Page 15
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	1	-	-	-	-	-	-	1	1	-
1	1,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2	1
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	1
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	1
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	1
4,001	5,000	-	-	-	-	-	-	-	1	-	-	-	-	1	3	5
5,001	6,000	-	-	-	-	-	-	-	-	1	-	-	-	1	4	11
6,001	7,000	-	-	-	-	-	-	-	-	-	1	-	-	1	5	17
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	17
8,001	9,000	-	-	-	-	-	-	-	-	-	-	1	-	1	6	26
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	26
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	26
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	26
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	26
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	26
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	26
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	26
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	26
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	26
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	26
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	26
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	26
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	1	1	7	47
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	47
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	47
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	47
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	47
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	47
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	47
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	47
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	47
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	47
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	47
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	47
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	47
34,001	35,000	-	-	-	-	-	-	-	-	-	1	-	-	1	8	82
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 3 Inch School

Exhibit
Schedule H-5
Page 15
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 3 Inch School

Exhibit
Schedule H-5
Page 15
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
92,001	93,000	-	-	-	-	-	-	-	-	-	-	1	-	1	9	174
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	174
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	174
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	174
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	174
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	174
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	174
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	174
116,000	116,000	-	-	-	-	1	-	-	-	-	-	-	-	1	10	290
150,000	150,000	1	-	-	-	-	-	-	-	-	-	-	-	1	11	440
209,692	209,692	-	-	-	-	-	-	-	-	1	-	-	-	1	12	650
226,000	226,000	-	1	-	-	-	-	-	-	-	-	-	-	1	13	876
261,157	261,157	-	-	-	-	-	-	-	1	-	-	-	-	1	14	1,137
312,000	312,000	-	-	-	1	-	-	-	-	-	-	-	-	1	15	1,449
325,000	325,000	-	-	1	-	-	-	-	-	-	-	-	-	1	16	1,774
450,638	450,638	-	-	-	-	-	-	-	-	-	-	-	1	1	17	2,224
754,627	754,627	1	-	-	-	-	-	-	-	-	-	-	-	1	18	2,979
925,679	925,679	-	-	-	1	-	-	-	-	-	-	-	-	1	19	3,905
1,086,020	1,086,020	-	-	-	-	-	1	-	-	-	-	-	-	1	20	4,991
1,329,788	1,329,788	-	-	-	-	-	-	1	-	-	-	-	-	1	21	6,321
1,372,641	1,372,641	-	-	-	-	1	-	-	-	-	-	-	-	1	22	7,693
1,655,873	1,655,873	-	1	-	-	-	-	-	-	-	-	-	-	1	23	9,349
2,082,176	2,082,176	-	-	1	-	-	-	-	-	-	-	-	-	1	24	11,431
	-													-	24	11,431

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 3 Inch School

Exhibit
Schedule H-5
Page 15
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
	-													-	24	11,431
																11,431
	Totals	2	2	2	2	2	2	2	2	2	2	2	2	24		

Average Usage	476,304
Median Usage	217,846
Average # Customers	2
Change in Number of Customers	-

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 4 Inch School

Exhibit
Schedule H-5
Page 16
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 4 Inch School

Exhibit
Schedule H-5
Page 16
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 4 Inch School

Exhibit
Schedule H-5
Page 16
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
319,461	319,461	-	-	-	-	-	1	-	-	-	-	-	-	1	1	319
322,451	322,451	-	-	-	-	-	-	-	-	-	-	1	-	1	2	642
324,445	324,445	-	-	-	1	-	-	-	-	-	-	-	-	1	3	966
329,723	329,723	-	-	-	-	-	-	1	-	-	-	-	-	1	4	1,296
345,363	345,363	-	-	-	-	-	-	-	-	-	1	-	-	1	5	1,641
359,607	359,607	1	-	-	-	-	-	-	-	-	-	-	-	1	6	2,001
360,090	360,090	-	1	-	-	-	-	-	-	-	-	-	-	1	7	2,361
365,882	365,882	-	-	-	-	-	-	-	-	-	-	-	1	1	8	2,727
373,717	373,717	-	-	-	-	-	-	-	-	1	-	-	-	1	9	3,101
376,634	376,634	-	-	1	-	-	-	-	-	-	-	-	-	1	10	3,477
381,914	381,914	-	-	-	-	-	-	-	1	-	-	-	-	1	11	3,859
393,095	393,095	-	-	-	-	1	-	-	-	-	-	-	-	1	12	4,252
	-													-	12	4,252
Totals		1	1	1	1	1	1	1	1	1	1	1	1	12		

Average Usage	354,365
Median Usage	359,849
Average # Customers	1
Change in Number of Customers	-

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 6 Inch School

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 6 Inch School

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45,001	46,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1	46
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	46
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	46
48,001	49,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2	94
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	94
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	94
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	94
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	94
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	94
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	94
55,001	56,000	-	-	-	-	-	-	1	-	-	-	-	-	1	3	150
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	150
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	150
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	150
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	150
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	150
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	150
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	150
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	150
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	150
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	150
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	150
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	150
68,001	69,000	-	-	-	-	-	1	-	-	-	-	-	-	1	4	218
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	218
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	218
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	218
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	218
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	218
74,001	75,000	-	-	-	-	-	-	-	-	-	-	1	1	2	6	367
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	367
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	367
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	367
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	367

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 6 Inch School

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	367
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	367
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	367
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	367
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	367
84,001	85,000	-	-	-	-	-	-	-	-	-	1	-	-	1	7	452
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	452
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	452
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	452
88,001	89,000	-	-	1	-	-	-	-	-	-	-	-	-	1	8	540
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	540
90,001	91,000	1	-	-	-	-	-	-	-	-	-	-	-	1	9	631
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	631
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	631
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	631
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	631
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	631
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	631
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	631
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	631
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	631
128,000	128,000	-	1	-	-	-	-	-	-	-	-	-	-	1	10	759
143,000	143,000	-	-	-	1	-	-	-	-	-	-	-	-	1	11	902
257,000	257,000	-	-	-	-	1	-	-	-	-	-	-	-	1	12	1,159
	-													-	12	1,159
														-	12	1,159
Totals		1	1	1	1	1	1	1	1	1	1	1	1	12		

Average Usage	96,542
Median Usage	84,000
Average # Customers	1
Change in Number of Customers	-

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 5/8 Inch Multi-Family

Exhibit
Schedule H-5
Page 18
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	1	-	-	1	-	-	-	-	-	2	2	-
1	1,000	-	-	-	-	-	1	1	1	1	-	2	-	6	8	3
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	3
2,001	3,000	-	-	1	1	-	-	-	-	-	-	-	2	4	12	13
3,001	4,000	4	3	1	2	2	2	3	2	2	2	3	1	27	39	108
4,001	5,000	1	1	2	2	1	2	1	3	1	2	-	1	17	56	184
5,001	6,000	1	2	3	1	1	2	1	1	2	1	1	2	18	74	283
6,001	7,000	2	1	-	1	1	-	2	-	1	-	-	1	9	83	342
7,001	8,000	1	-	-	-	1	1	1	1	1	2	1	-	9	92	409
8,001	9,000	-	-	-	1	-	2	1	-	-	2	2	1	9	101	486
9,001	10,000	-	-	-	1	2	1	-	1	1	-	1	-	7	108	552
10,001	11,000	-	1	-	-	1	1	-	2	-	1	1	1	8	116	636
11,001	12,000	2	-	2	1	-	-	1	-	1	1	-	-	8	124	728
12,001	13,000	1	1	-	-	1	-	-	-	1	-	1	1	6	130	803
13,001	14,000	-	-	-	-	-	-	1	1	1	1	-	2	6	136	884
14,001	15,000	1	2	1	-	-	1	1	1	1	-	2	-	10	146	1,029
15,001	16,000	-	-	-	1	-	-	1	-	-	-	-	-	2	148	1,060
16,001	17,000	-	-	-	1	-	2	-	-	-	1	-	1	5	153	1,143
17,001	18,000	-	-	-	1	-	-	-	-	-	-	1	-	2	155	1,178
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	155	1,178
19,001	20,000	-	-	1	-	-	-	-	-	1	1	-	1	4	159	1,256
20,001	21,000	-	-	1	-	1	-	-	-	-	-	-	-	2	161	1,297
21,001	22,000	-	-	-	-	-	-	-	1	-	-	-	-	1	162	1,318
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	162	1,318
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	162	1,318
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	162	1,318
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	162	1,318
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	162	1,318
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	162	1,318
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	162	1,318
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	162	1,318
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	162	1,318
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	162	1,318
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	162	1,318
33,001	34,000	-	-	-	-	1	-	-	-	-	-	-	-	1	163	1,352
34,001	35,000	-	-	-	-	1	-	-	-	-	-	-	-	1	164	1,386
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	164	1,386
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	164	1,386
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	164	1,386

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 5/8 Inch Multi-Family

Exhibit
Schedule H-5
Page 18
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	164	1,386
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	164	1,386
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	164	1,386
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	164	1,386
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	164	1,386
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	164	1,386
44,001	45,000	-	1	-	-	-	-	-	-	-	-	-	-	1	165	1,431
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 5/8 Inch Multi-Family

Exhibit
Schedule H-5
Page 18
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
88,001	89,000	-	1	-	-	-	-	-	-	-	-	-	-	1	166	1,519
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	166	1,519
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	166	1,519
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	166	1,519
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	166	1,519
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	166	1,519
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	166	1,519
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	166	1,519
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	166	1,519
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	166	1,519
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	166	1,519
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	166	1,519
	-													-	166	1,519
	-													-	166	1,519
Totals		13	13	12	14	13	15	15	14	14	14	15	14	166		

Average Usage	9,151
Median Usage	7,500
Average # Customers	14
Change in Number of Customers	1

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 1 1/2 Inch Multi-Family

Exhibit
Schedule H-5
Page 19
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5,001	6,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1	6
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	6
7,001	8,000	1	1	1	-	-	-	-	-	-	1	-	-	4	5	36
8,001	9,000	-	-	-	-	-	-	-	1	-	-	-	-	1	6	44
9,001	10,000	-	-	-	-	-	-	-	-	1	-	1	1	3	9	73
10,001	11,000	-	-	-	-	1	1	1	-	-	-	-	-	3	12	104
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 1 1/2 Inch Multi-Family

Exhibit
Schedule H-5
Page 19
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 1 1/2 Inch Multi-Family

Exhibit
Schedule H-5
Page 19
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
	-													-	12	104
	-													-	12	104
Totals		1	1	1	1	1	1	1	1	1	1	1	1	12	Median	

Average Usage	8,667
Median Usage	9,000
Average # Customers	1
Change in Number of Customers	-

Billing

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 5/8 Inch Irrigation

Exhibit
Schedule H-5
Page 20
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	1	1	-	1	-	-	1	-	2	2	2	2	12	12	-
1	1,000	-	-	1	-	1	1	-	-	-	-	-	2	5	17	3
1,001	2,000	-	-	-	-	-	-	-	1	-	-	1	-	2	19	6
2,001	3,000	-	-	-	-	-	-	-	1	1	1	-	-	3	22	13
3,001	4,000	1	-	-	1	-	-	-	-	-	-	-	-	2	24	20
4,001	5,000	-	1	1	1	1	1	1	-	-	-	-	1	7	31	52
5,001	6,000	-	1	1	-	-	1	1	1	-	-	-	-	5	36	79
6,001	7,000	1	-	-	-	1	-	-	-	-	-	1	-	3	39	99
7,001	8,000	-	-	-	1	-	-	-	-	-	-	1	-	2	41	114
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	41	114
9,001	10,000	-	1	-	-	-	-	-	-	-	-	-	-	1	42	123
10,001	11,000	1	-	1	-	-	-	-	-	-	-	-	-	2	44	144
11,001	12,000	-	-	-	-	1	-	-	-	-	-	-	-	1	45	156
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	45	156
13,001	14,000	-	-	-	-	-	-	1	1	1	1	-	-	4	49	210
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	49	210
15,001	16,000	-	-	-	-	-	1	-	-	1	-	-	-	2	51	241
16,001	17,000	-	-	-	-	-	1	-	-	-	-	-	-	1	52	257
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	52	257
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	52	257
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	52	257
20,001	21,000	-	-	-	-	-	-	1	-	-	-	-	-	1	53	278
21,001	22,000	-	-	-	1	-	-	-	-	-	-	-	-	1	54	299
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	54	299
23,001	24,000	1	-	-	-	-	1	-	-	-	-	-	-	2	56	346
24,001	25,000	-	1	-	-	-	-	-	-	-	-	-	-	1	57	371
25,001	26,000	-	-	2	-	-	-	-	1	-	-	-	-	3	60	447
26,001	27,000	-	1	-	1	1	-	-	-	-	-	-	-	3	63	527
27,001	28,000	-	-	-	-	-	-	1	-	-	-	-	-	1	64	554
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	64	554
29,001	30,000	-	-	-	-	-	-	-	-	-	-	1	-	1	65	584
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	1	1	66	614
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	66	614
32,001	33,000	-	-	-	-	-	-	-	-	-	1	-	-	1	67	647
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	67	647
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	67	647
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	67	647
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	67	647

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 5/8 Inch Irrigation

Exhibit
Schedule H-5
Page 20
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	67	647
38,001	39,000	-	-	-	-	1	-	-	-	-	-	-	-	1	68	685
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	68	685
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	68	685
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	68	685
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	68	685
43,001	44,000	-	-	-	-	-	-	-	-	-	1	-	-	1	69	729
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	69	729
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	69	729
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	69	729
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	69	729
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	69	729
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	69	729
50,001	51,000	-	-	-	-	-	-	-	1	-	-	-	-	1	70	779
51,001	52,000	-	-	-	-	-	-	-	-	1	-	-	-	1	71	831
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71	831
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71	831
54,001	55,000	1	-	-	-	-	-	-	-	-	-	-	-	1	72	885
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 5/8 Inch Irrigation

Exhibit
Schedule H-5
Page 20
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
	-													-	72	885
	-													-	72	885
Totals		6	6	6	6	6	6	6	6	6	6	6	6	72		

Average Usage	12,292
Median Usage	7,000
Average # Customers	6
Change in Number of Customers	-

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 1 Inch Irrigation

Exhibit
Schedule H-5
Page 21
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,001	3,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1	3
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	3
4,001	5,000	-	1	-	-	-	-	-	-	-	-	-	-	1	2	7
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	7
6,001	7,000	-	-	-	1	-	1	1	1	-	1	1	-	6	8	46
7,001	8,000	-	-	1	-	-	-	-	-	1	-	-	1	3	11	69
8,001	9,000	-	-	-	-	1	-	-	-	-	-	-	-	1	12	77
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 1 Inch Irrigation

Exhibit
Schedule H-5
Page 21
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 1 Inch Irrigation

Exhibit
Schedule H-5
Page 21
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
	-													-	12	77
	-													-	12	77
	-													-	12	77
	-													-	12	77
	-													-	12	77
Totals		1	1	1	1	1	1	1	1	1	1	1	1	12		

Average Usage	6,417
Median Usage	6,500
Average # Customers	1
Change in Number of Customers	-

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 22
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	2	2	2	2	2	2	2	2	2	2	2	2	24	24	-
1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 22
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
46,001	47,000	-	-	-	-	-	-	-	-	1	-	-	-	1	25	47
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 22
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
192,708	192,708	1	-	-	-	-	-	-	-	-	-	-	-	1	26	239
312,331	312,331	-	1	-	-	-	-	-	-	-	-	-	-	1	27	552
584,438	584,438	-	-	1	-	-	-	-	-	-	-	-	-	1	28	1,136
513,930	513,930	-	-	-	1	-	-	-	-	-	-	-	-	1	29	1,650
486,024	486,024	-	-	-	-	1	-	-	-	-	-	-	-	1	30	2,136
479,092	479,092	-	-	-	-	-	1	-	-	-	-	-	-	1	31	2,615
340,267	340,267	-	-	-	-	-	-	1	-	-	-	-	-	1	32	2,955
270,576	270,576	-	-	-	-	-	-	-	1	-	-	-	-	1	33	3,226
162,502	162,502	-	-	-	-	-	-	-	-	-	1	-	-	1	34	3,388
252,220	252,220	-	-	-	-	-	-	-	-	-	-	1	-	1	35	3,641
136,418	136,418	-	-	-	-	-	-	-	-	-	-	-	1	1	36	3,777
	-													-	36	3,777
	-													-	36	3,777
	-													-	36	3,777
	-													-	36	3,777
	-													-	36	3,777

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 22
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
	Totals	3	3	3	3	3	3	3	3	3	3	3	3	36		
										Average Usage				104,917		
										Median Usage				-		
										Average # Customers				3		
										Change in Number of Customers				-		

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 3 Inch Irrigation - School

Exhibit
Schedule H-5
Page 23
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	1,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1	1
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1
2,001	3,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2	3
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	3
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	3
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	3
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	3
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	3
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	3
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	3
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	3
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	3
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	3
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	3
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	3
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	3
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	3
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	3
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	3
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	3
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	3
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	3
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	3
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	3
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	3
25,001	26,000	-	-	-	-	-	-	-	-	-	1	-	-	1	3	29
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 3 Inch Irrigation - School

Exhibit
Schedule H-5
Page 23
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 3 Inch Irrigation - School

Exhibit
Schedule H-5
Page 23
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
217,000	217,000	-	-	-	-	-	-	-	-	1	-	-	-	1	4	246
228,000	228,000	-	-	-	-	-	-	1	-	-	-	-	-	1	5	474
319,000	319,000	-	-	1	-	-	-	-	-	-	-	-	-	1	6	793
340,000	340,000	-	-	-	-	-	1	-	-	-	-	-	-	1	7	1,133
341,000	341,000	-	-	-	-	-	-	-	-	-	-	-	1	1	8	1,474
356,000	356,000	-	-	-	1	-	-	-	-	-	-	-	-	1	9	1,830
461,000	461,000	1	-	-	-	-	-	-	-	-	-	-	-	1	10	2,291
471,000	471,000	-	-	-	-	-	-	-	1	-	-	-	-	1	11	2,762
482,000	482,000	-	1	-	-	-	-	-	-	-	-	-	-	1	12	3,244
	-													-	12	3,244
																3,244
Totals		1	1	1	1	1	1	1	1	1	1	1	1	12		

Average Usage	270,292
Median Usage	329,500
Average # Customers	1
Change in Number of Customers	-

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 6 Inch Bulk (Morningstar Ranch)

Exhibit
Schedule H-5
Page 24
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 6 Inch Bulk (Morningstar Ranch)

Exhibit
Schedule H-5
Page 24
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 6 Inch Bulk (Morningstar Ranch)

Exhibit
Schedule H-5
Page 24
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
151,000	151,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1	151
154,000	154,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2	305
163,000	163,000	-	-	-	-	-	-	-	-	-	-	1	-	1	3	468
165,000	165,000	-	-	-	-	-	-	-	-	1	-	-	-	1	4	633
234,000	234,000	-	-	-	-	-	-	1	-	-	-	-	-	1	5	867
244,000	244,000	-	-	-	-	-	-	-	1	-	-	-	-	1	6	1,111
290,000	290,000	-	-	-	-	-	1	-	-	-	-	-	-	1	7	1,401
313,000	313,000	1	-	-	-	-	-	-	-	-	-	-	-	1	8	1,714
315,000	315,000	-	-	-	-	1	-	-	-	-	-	-	-	1	9	2,029
326,000	326,000	-	1	-	-	-	-	-	-	-	-	-	-	1	10	2,355
413,000	413,000	-	-	-	1	-	-	-	-	-	-	-	-	1	11	2,768
442,000	442,000	-	-	1	-	-	-	-	-	-	-	-	-	1	12	3,210
	-													-	12	3,210
														-	12	3,210
Totals		1	1	1	1	1	1	1	1	1	1	1	1	12		

Average Usage	267,500
Median Usage	267,000
Average # Customers	1
Change in Number of Customers	-

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 3 Inch Construction

Exhibit
Schedule H-5
Page 25
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	3	6	2	3	5	6	2	3	3	3	2	2	40	40	-
1	1,000	1	2	-	-	1	-	-	1	2	1	-	2	10	50	5
1,001	2,000	2	-	1	1	-	2	1	1	-	2	-	-	10	60	20
2,001	3,000	-	-	-	1	1	1	2	-	1	-	-	1	7	67	38
3,001	4,000	-	1	1	-	-	-	-	1	-	1	1	1	6	73	59
4,001	5,000	2	-	1	1	1	2	-	-	-	-	-	-	7	80	90
5,001	6,000	-	-	1	-	-	-	-	-	-	1	-	-	2	82	101
6,001	7,000	-	-	-	-	-	1	-	-	-	-	1	1	3	85	121
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	85	121
8,001	9,000	-	-	-	-	-	-	2	-	-	-	-	-	2	87	138
9,001	10,000	-	-	-	-	-	-	-	-	1	1	-	-	2	89	157
10,001	11,000	-	-	-	1	-	-	-	1	-	-	-	-	2	91	178
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	91	178
12,001	13,000	1	-	1	1	-	-	-	-	1	-	-	-	4	95	228
13,001	14,000	-	-	-	-	1	-	-	-	-	-	-	-	1	96	241
14,001	15,000	-	-	-	-	-	-	-	-	-	1	-	-	1	97	256
15,001	16,000	-	-	-	-	-	-	1	-	-	-	1	-	2	99	287
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	1	1	100	303
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	100	303
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	100	303
19,001	20,000	1	-	-	-	-	-	-	-	-	-	-	-	1	101	323
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	101	323
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	101	323
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	101	323
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	101	323
24,001	25,000	-	1	-	1	-	-	-	-	-	-	-	-	2	103	372
25,001	26,000	-	-	-	-	-	-	-	-	1	-	1	-	2	105	423
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	423
27,001	28,000	-	-	-	-	1	1	-	-	-	-	-	1	3	108	505
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	108	505
29,001	30,000	-	-	-	-	-	-	-	1	-	-	-	-	1	109	535
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	109	535
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	109	535
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	109	535
33,001	34,000	-	-	-	-	-	-	-	-	-	-	1	-	1	110	568
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	110	568
35,001	36,000	-	-	-	-	-	1	-	-	-	-	-	-	1	111	604
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	604
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	604
38,001	39,000	-	-	-	1	-	-	-	-	-	-	-	-	1	112	642

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 3 Inch Construction

Exhibit
Schedule H-5
Page 25
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	1	1	113	682
40,001	41,000	-	-	-	-	1	-	-	-	-	-	-	-	1	114	722
41,001	42,000	-	1	1	-	-	-	1	-	-	-	-	-	3	117	847
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	117	847
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	117	847
44,001	45,000	-	-	-	-	-	-	-	1	-	-	-	-	1	118	891
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	891
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	891
47,001	48,000	-	-	1	-	-	-	-	-	-	-	-	-	1	119	939
48,001	49,000	-	1	-	-	-	-	-	-	-	-	-	-	1	120	987
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	120	987
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	120	987
51,001	52,000	1	-	-	-	-	-	-	-	-	-	-	-	1	121	1,039
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	121	1,039
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	121	1,039
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	121	1,039
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	121	1,039
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	121	1,039
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	121	1,039
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	121	1,039
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	121	1,039
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	121	1,039
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	121	1,039
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	121	1,039
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	121	1,039
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	121	1,039
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	121	1,039
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	121	1,039
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	121	1,039
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	121	1,039
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	121	1,039
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	121	1,039
71,001	72,000	-	-	-	-	-	1	-	-	-	-	-	-	1	122	1,110
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	122	1,110
73,001	74,000	-	-	-	-	1	-	-	-	-	-	-	-	1	123	1,184
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	123	1,184
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	123	1,184
76,001	77,000	-	1	-	-	-	-	-	-	-	-	-	-	1	124	1,260
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	124	1,260
78,001	79,000	1	-	-	-	-	-	-	-	-	-	-	-	1	125	1,339

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 3 Inch Construction

Exhibit
Schedule H-5
Page 25
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
79,001	80,000	-	1	-	-	-	-	-	-	-	-	-	-	1	126	1,418
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	126	1,418
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	126	1,418
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	126	1,418
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	126	1,418
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	126	1,418
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	126	1,418
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	126	1,418
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	126	1,418
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	126	1,418
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	126	1,418
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	126	1,418
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	126	1,418
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	126	1,418
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	126	1,418
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	126	1,418
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	126	1,418
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	126	1,418
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	126	1,418
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	126	1,418
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	126	1,418
184,000	184,000	1	-	-	-	-	-	-	-	-	-	-	-	1	127	1,602
125,000	125,000	1	-	-	-	-	-	-	-	-	-	-	-	1	128	1,727
282,000	282,000	-	1	-	-	-	-	-	-	-	-	-	-	1	129	2,009
230,000	230,000	-	1	-	-	-	-	-	-	-	-	-	-	1	130	2,239
124,000	124,000	-	-	1	-	-	-	-	-	-	-	-	-	1	131	2,363
191,000	191,000	-	-	1	-	-	-	-	-	-	-	-	-	1	132	2,554
114,000	114,000	-	-	1	-	-	-	-	-	-	-	-	-	1	133	2,668
453,000	453,000	-	-	-	1	-	-	-	-	-	-	-	-	1	134	3,121
224,780	224,780	-	-	-	1	-	-	-	-	-	-	-	-	1	135	3,346
154,000	154,000	-	-	-	-	-	-	-	-	-	-	1	-	1	136	3,500
	-													-	136	3,500
	-													-	136	3,500
	-													-	136	3,500
														-	136	3,500
Totals		14	16	12	12	12	15	9	9	9	10	8	10	136		

Average Usage	25,734
Median Usage	3,500
Average # Customers	11
Change in Number of Customers	(4)

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: Fire Lines Up to 5 Inch

Exhibit
Schedule H-5
Page 26
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	17	17	17	17	17	18	17	17	17	17	17	17	205	205	-
1	1,000													-	205	-
2,000	2,000													-	205	-
3,000	3,000													-	205	-
4,000	4,000													-	205	-
5,000	5,000													-	205	-
6,000	6,000													-	205	-
7,000	7,000													-	205	-
8,000	8,000													-	205	-
9,000	9,000													-	205	-
10,000	10,000													-	205	-
11,000	11,000													-	205	-
12,000	12,000													-	205	-
13,000	13,000													-	205	-
14,000	14,000													-	205	-
15,000	15,000													-	205	-
16,000	16,000													-	205	-
17,000	17,000													-	205	-
18,000	18,000													-	205	-
19,000	19,000													-	205	-
20,000	20,000													-	205	-
21,000	21,000													-	205	-
22,000	22,000													-	205	-
23,000	23,000													-	205	-
24,000	24,000													-	205	-
25,000	25,000													-	205	-
26,000	26,000													-	205	-
27,000	27,000													-	205	-
28,000	28,000													-	205	-
29,000	29,000													-	205	-
30,000	30,000													-	205	-
31,000	31,000													-	205	-
32,000	32,000													-	205	-
33,000	33,000													-	205	-
34,000	34,000													-	205	-
35,000	35,000													-	205	-
36,000	36,000													-	205	-
37,000	37,000													-	205	-
38,000	38,000													-	205	-

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: Fire Lines Up to 5 Inch

Exhibit
Schedule H-5
Page 26
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,000	39,000													-	205	-
40,000	40,000													-	205	-
41,000	41,000													-	205	-
42,000	42,000													-	205	-
43,000	43,000													-	205	-
44,000	44,000													-	205	-
45,000	45,000													-	205	-
46,000	46,000													-	205	-
47,000	47,000													-	205	-
48,000	48,000													-	205	-
49,000	49,000													-	205	-
50,000	50,000													-	205	-
51,000	51,000													-	205	-
52,000	52,000													-	205	-
53,000	53,000													-	205	-
54,000	54,000													-	205	-
55,000	55,000													-	205	-
56,000	56,000													-	205	-
57,000	57,000													-	205	-
58,000	58,000													-	205	-
59,000	59,000													-	205	-
60,000	60,000													-	205	-
61,000	61,000													-	205	-
62,000	62,000													-	205	-
63,000	63,000													-	205	-
64,000	64,000													-	205	-
65,000	65,000													-	205	-
66,000	66,000													-	205	-
67,000	67,000													-	205	-
68,000	68,000													-	205	-
69,000	69,000													-	205	-
70,000	70,000													-	205	-
71,000	71,000													-	205	-
72,000	72,000													-	205	-
73,000	73,000													-	205	-
74,000	74,000													-	205	-
75,000	75,000													-	205	-
76,000	76,000													-	205	-
77,000	77,000													-	205	-

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: Fire Lines Up to 5 Inch

Exhibit
Schedule H-5
Page 26
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
78,000	78,000													-	205	-
79,000	79,000													-	205	-
80,000	80,000													-	205	-
81,000	81,000													-	205	-
82,000	82,000													-	205	-
83,000	83,000													-	205	-
84,000	84,000													-	205	-
85,000	85,000													-	205	-
86,000	86,000													-	205	-
87,000	87,000													-	205	-
88,000	88,000													-	205	-
89,000	89,000													-	205	-
90,000	90,000													-	205	-
91,000	91,000													-	205	-
92,000	92,000													-	205	-
93,000	93,000													-	205	-
94,000	94,000													-	205	-
95,000	95,000													-	205	-
96,000	96,000													-	205	-
97,000	97,000													-	205	-
98,000	98,000													-	205	-
99,000	99,000													-	205	-
100,000	100,000													-	205	-
	-													-	205	-
	-													-	205	-
	-													-	205	-
														-	205	-
Totals		17	17	17	17	17	18	17	17	17	17	17	17	205		

Average Usage	-
Median Usage	-
Average # Customers	17
Change in Number of Customers	-

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: Fire Lines Up to 5 Inch - School

Exhibit
Schedule H-5
Page 27
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	4	4	4	4	4	4	4	4	4	4	4	4	48	48	-
1	1,000													-	48	-
2,000	2,000													-	48	-
3,000	3,000													-	48	-
4,000	4,000													-	48	-
5,000	5,000													-	48	-
6,000	6,000													-	48	-
7,000	7,000													-	48	-
8,000	8,000													-	48	-
9,000	9,000													-	48	-
10,000	10,000													-	48	-
11,000	11,000													-	48	-
12,000	12,000													-	48	-
13,000	13,000													-	48	-
14,000	14,000													-	48	-
15,000	15,000													-	48	-
16,000	16,000													-	48	-
17,000	17,000													-	48	-
18,000	18,000													-	48	-
19,000	19,000													-	48	-
20,000	20,000													-	48	-
21,000	21,000													-	48	-
22,000	22,000													-	48	-
23,000	23,000													-	48	-
24,000	24,000													-	48	-
25,000	25,000													-	48	-
26,000	26,000													-	48	-
27,000	27,000													-	48	-
28,000	28,000													-	48	-
29,000	29,000													-	48	-
30,000	30,000													-	48	-
31,000	31,000													-	48	-
32,000	32,000													-	48	-
33,000	33,000													-	48	-
34,000	34,000													-	48	-
35,000	35,000													-	48	-
36,000	36,000													-	48	-
37,000	37,000													-	48	-
38,000	38,000													-	48	-

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: Fire Lines Up to 5 Inch - School

Exhibit
Schedule H-5
Page 27
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,000	39,000													-	48	-
40,000	40,000													-	48	-
41,000	41,000													-	48	-
42,000	42,000													-	48	-
43,000	43,000													-	48	-
44,000	44,000													-	48	-
45,000	45,000													-	48	-
46,000	46,000													-	48	-
47,000	47,000													-	48	-
48,000	48,000													-	48	-
49,000	49,000													-	48	-
50,000	50,000													-	48	-
51,000	51,000													-	48	-
52,000	52,000													-	48	-
53,000	53,000													-	48	-
54,000	54,000													-	48	-
55,000	55,000													-	48	-
56,000	56,000													-	48	-
57,000	57,000													-	48	-
58,000	58,000													-	48	-
59,000	59,000													-	48	-
60,000	60,000													-	48	-
61,000	61,000													-	48	-
62,000	62,000													-	48	-
63,000	63,000													-	48	-
64,000	64,000													-	48	-
65,000	65,000													-	48	-
66,000	66,000													-	48	-
67,000	67,000													-	48	-
68,000	68,000													-	48	-
69,000	69,000													-	48	-
70,000	70,000													-	48	-
71,000	71,000													-	48	-
72,000	72,000													-	48	-
73,000	73,000													-	48	-
74,000	74,000													-	48	-
75,000	75,000													-	48	-
76,000	76,000													-	48	-
77,000	77,000													-	48	-

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: Fire Lines Up to 5 Inch - School

Exhibit
Schedule H-5
Page 27
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
78,000	78,000													-	48	-
79,000	79,000													-	48	-
80,000	80,000													-	48	-
81,000	81,000													-	48	-
82,000	82,000													-	48	-
83,000	83,000													-	48	-
84,000	84,000													-	48	-
85,000	85,000													-	48	-
86,000	86,000													-	48	-
87,000	87,000													-	48	-
88,000	88,000													-	48	-
89,000	89,000													-	48	-
90,000	90,000													-	48	-
91,000	91,000													-	48	-
92,000	92,000													-	48	-
93,000	93,000													-	48	-
94,000	94,000													-	48	-
95,000	95,000													-	48	-
96,000	96,000													-	48	-
97,000	97,000													-	48	-
98,000	98,000													-	48	-
99,000	99,000													-	48	-
100,000	100,000													-	48	-
	-													-	48	-
	-													-	48	-
	-													-	48	-
														-	48	-
Totals		4	4	4	4	4	4	4	4	4	4	4	4	48		

Average Usage	-
Median Usage	-
Average # Customers	4
Change in Number of Customers	-

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: Fire Lines 6 Inch

Exhibit
Schedule H-5
Page 28
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	9	9	9	9	9	9	9	9	9	9	9	12	111	111	-
1	1,000													-	111	-
2,000	2,000													-	111	-
3,000	3,000													-	111	-
4,000	4,000													-	111	-
5,000	5,000													-	111	-
6,000	6,000													-	111	-
7,000	7,000													-	111	-
8,000	8,000													-	111	-
9,000	9,000													-	111	-
10,000	10,000													-	111	-
11,000	11,000													-	111	-
12,000	12,000													-	111	-
13,000	13,000													-	111	-
14,000	14,000													-	111	-
15,000	15,000													-	111	-
16,000	16,000													-	111	-
17,000	17,000													-	111	-
18,000	18,000													-	111	-
19,000	19,000													-	111	-
20,000	20,000													-	111	-
21,000	21,000													-	111	-
22,000	22,000													-	111	-
23,000	23,000													-	111	-
24,000	24,000													-	111	-
25,000	25,000													-	111	-
26,000	26,000													-	111	-
27,000	27,000													-	111	-
28,000	28,000													-	111	-
29,000	29,000													-	111	-
30,000	30,000													-	111	-
31,000	31,000													-	111	-
32,000	32,000													-	111	-
33,000	33,000													-	111	-
34,000	34,000													-	111	-
35,000	35,000													-	111	-
36,000	36,000													-	111	-
37,000	37,000													-	111	-
38,000	38,000													-	111	-

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: Fire Lines 6 Inch

Exhibit
Schedule H-5
Page 28
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,000	39,000													-	111	-
40,000	40,000													-	111	-
41,000	41,000													-	111	-
42,000	42,000													-	111	-
43,000	43,000													-	111	-
44,000	44,000													-	111	-
45,000	45,000													-	111	-
46,000	46,000													-	111	-
47,000	47,000													-	111	-
48,000	48,000													-	111	-
49,000	49,000													-	111	-
50,000	50,000													-	111	-
51,000	51,000													-	111	-
52,000	52,000													-	111	-
53,000	53,000													-	111	-
54,000	54,000													-	111	-
55,000	55,000													-	111	-
56,000	56,000													-	111	-
57,000	57,000													-	111	-
58,000	58,000													-	111	-
59,000	59,000													-	111	-
60,000	60,000													-	111	-
61,000	61,000													-	111	-
62,000	62,000													-	111	-
63,000	63,000													-	111	-
64,000	64,000													-	111	-
65,000	65,000													-	111	-
66,000	66,000													-	111	-
67,000	67,000													-	111	-
68,000	68,000													-	111	-
69,000	69,000													-	111	-
70,000	70,000													-	111	-
71,000	71,000													-	111	-
72,000	72,000													-	111	-
73,000	73,000													-	111	-
74,000	74,000													-	111	-
75,000	75,000													-	111	-
76,000	76,000													-	111	-
77,000	77,000													-	111	-

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: Fire Lines 6 Inch

Exhibit
Schedule H-5
Page 28
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
78,000	78,000													-	111	-
79,000	79,000													-	111	-
80,000	80,000													-	111	-
81,000	81,000													-	111	-
82,000	82,000													-	111	-
83,000	83,000													-	111	-
84,000	84,000													-	111	-
85,000	85,000													-	111	-
86,000	86,000													-	111	-
87,000	87,000													-	111	-
88,000	88,000													-	111	-
89,000	89,000													-	111	-
90,000	90,000													-	111	-
91,000	91,000													-	111	-
92,000	92,000													-	111	-
93,000	93,000													-	111	-
94,000	94,000													-	111	-
95,000	95,000													-	111	-
96,000	96,000													-	111	-
97,000	97,000													-	111	-
98,000	98,000													-	111	-
99,000	99,000													-	111	-
100,000	100,000													-	111	-
	-													-	111	-
	-													-	111	-
	-													-	111	-
														-	111	-
Totals		9	9	9	9	9	9	9	9	9	9	9	12	111		

Average Usage	-
Median Usage	-
Average # Customers	9
Change in Number of Customers	3

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: Fire Lines 8 Inch

Exhibit
Schedule H-5
Page 29
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	3	3	3	3	3	3	3	3	4	4	4	4	40	40	-
1	1,000													-	40	-
2,000	2,000													-	40	-
3,000	3,000													-	40	-
4,000	4,000													-	40	-
5,000	5,000													-	40	-
6,000	6,000													-	40	-
7,000	7,000													-	40	-
8,000	8,000													-	40	-
9,000	9,000													-	40	-
10,000	10,000													-	40	-
11,000	11,000													-	40	-
12,000	12,000													-	40	-
13,000	13,000													-	40	-
14,000	14,000													-	40	-
15,000	15,000													-	40	-
16,000	16,000													-	40	-
17,000	17,000													-	40	-
18,000	18,000													-	40	-
19,000	19,000													-	40	-
20,000	20,000													-	40	-
21,000	21,000													-	40	-
22,000	22,000													-	40	-
23,000	23,000													-	40	-
24,000	24,000													-	40	-
25,000	25,000													-	40	-
26,000	26,000													-	40	-
27,000	27,000													-	40	-
28,000	28,000													-	40	-
29,000	29,000													-	40	-
30,000	30,000													-	40	-
31,000	31,000													-	40	-
32,000	32,000													-	40	-
33,000	33,000													-	40	-
34,000	34,000													-	40	-
35,000	35,000													-	40	-
36,000	36,000													-	40	-
37,000	37,000													-	40	-
38,000	38,000													-	40	-

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: Fire Lines 8 Inch

Exhibit
Schedule H-5
Page 29
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,000	39,000													-	40	-
40,000	40,000													-	40	-
41,000	41,000													-	40	-
42,000	42,000													-	40	-
43,000	43,000													-	40	-
44,000	44,000													-	40	-
45,000	45,000													-	40	-
46,000	46,000													-	40	-
47,000	47,000													-	40	-
48,000	48,000													-	40	-
49,000	49,000													-	40	-
50,000	50,000													-	40	-
51,000	51,000													-	40	-
52,000	52,000													-	40	-
53,000	53,000													-	40	-
54,000	54,000													-	40	-
55,000	55,000													-	40	-
56,000	56,000													-	40	-
57,000	57,000													-	40	-
58,000	58,000													-	40	-
59,000	59,000													-	40	-
60,000	60,000													-	40	-
61,000	61,000													-	40	-
62,000	62,000													-	40	-
63,000	63,000													-	40	-
64,000	64,000													-	40	-
65,000	65,000													-	40	-
66,000	66,000													-	40	-
67,000	67,000													-	40	-
68,000	68,000													-	40	-
69,000	69,000													-	40	-
70,000	70,000													-	40	-
71,000	71,000													-	40	-
72,000	72,000													-	40	-
73,000	73,000													-	40	-
74,000	74,000													-	40	-
75,000	75,000													-	40	-
76,000	76,000													-	40	-
77,000	77,000													-	40	-

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: Fire Lines 8 Inch

Exhibit
Schedule H-5
Page 29
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
78,000	78,000													-	40	-
79,000	79,000													-	40	-
80,000	80,000													-	40	-
81,000	81,000													-	40	-
82,000	82,000													-	40	-
83,000	83,000													-	40	-
84,000	84,000													-	40	-
85,000	85,000													-	40	-
86,000	86,000													-	40	-
87,000	87,000													-	40	-
88,000	88,000													-	40	-
89,000	89,000													-	40	-
90,000	90,000													-	40	-
91,000	91,000													-	40	-
92,000	92,000													-	40	-
93,000	93,000													-	40	-
94,000	94,000													-	40	-
95,000	95,000													-	40	-
96,000	96,000													-	40	-
97,000	97,000													-	40	-
98,000	98,000													-	40	-
99,000	99,000													-	40	-
100,000	100,000													-	40	-
	-													-	40	-
	-													-	40	-
	-													-	40	-
														-	40	-
Totals		3	3	3	3	3	3	3	3	4	4	4	4	40		

Average Usage	-
Median Usage	-
Average # Customers	3
Change in Number of Customers	1

SEWER SCHEDULE A

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Computation of Increase in Gross Revenue
Requirements As Adjusted

Exhibit
Schedule A-1
Page 1
Witness: Bourassa

Line No.						
1	Fair Value Rate Base				$	8,944,112
2						
3	Adjusted Operating Income				$	433,044
4						
5	Current Rate of Return					4.84%
6						
7	Required Operating Income				$	800,409
8						
9	Required Rate of Return on Fair Value Rate Base					8.95%
10						
11	Operating Income Deficiency				$	367,364
12						
13	Gross Revenue Conversion Factor					1.3708
14						
15	Increase in Gross Revenue					
16	Requirement				$	503,592
17						
18	Adjusted Test Year Revenues				$	1,852,455
19	Increase in Gross Revenue Revenue Requirement				$	503,592
20	Proposed Revenue Requirement				$	2,356,047
21	% Increase					27.19%
22						
23	**Customer**		**Present**	**Proposed**	**Dollar**	**Percent**
24	**Classification**		**Rates**	**Rates**	**Increase**	**Increase**
25	5/8X3/4 Inch	Residential	$ 1,338,893	$ 1,687,005	$ 348,112	26.00%
26	3/4 Inch	Residential	6,438	8,112	1,674	26.00%
27	1 Inch	Residential	8,171	10,296	2,124	26.00%
28						
29		Subtotal	$ 1,353,502	$ 1,705,413	$ 351,911	26.00%
30						
31	5/8X3/4 Inch	Commercial	$ 58,141	$ 75,054	$ 16,912	29.09%
32	1 Inch	Commercial	70,457	91,460	21,003	29.81%
33	1 1/2 Inch	Commercial	17,624	22,845	5,221	29.62%
34	2 Inch	Commercial	80,389	104,513	24,125	30.01%
35	3 Inch	Commercial	10,150	13,130	2,980	29.36%
36	4 Inch	Commercial	39,326	52,665	13,340	33.92%
37						
38		Subtotal	$ 276,086	$ 359,667	$ 83,581	30.27%
39						
40	5/8X3/4 Inch	Commercial (SCUSD)	$ 1,201	$ 1,513	$ 312	26.00%
41	1.5 Inch	Commercial (SCUSD)	1,316	1,658	342	26.00%
42	2 Inch	Commercial (SCUSD)	117,367	156,729	39,362	33.54%
43	4 Inch	Commercial (SCUSD)	31,327	41,888	10,561	
44	6 Inch	Commercial (SCUSD)	15,431	20,066	4,635	30.04%
45		Subtotal	$ 166,641	$ 221,854	$ 55,212	33.13%
46						
47						
48	5/8X3/4 Inch	Multi-tenant	$ 11,222	$ 14,452	3,231	28.79%
49	1 1/2 Inch	Multi-tenant	1,462	1,855	393	26.90%
50						
51		Subtotal	$ 12,683	$ 16,307	$ 3,624	28.57%
52						
53	Revenue Annualization		39,806	50,536	10,730	
54	Other Water Revenues		1,430	1,430	-	0.00%
55	Reconciling Amount		2,306	840	(1,466)	-63.57%
56	Rounding		(1)	-	1	-100.00%
57	**Total of Water Revenues**		$ 1,852,455	$ 2,356,047	$ 503,592	27.19%
58						
59						
60	SUPPORTING SCHEDULES:					
61	B-1					
62	C-1					
63	C-3					
64	H-1					

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Summary of Results of Operations

Exhibit
Schedule A-2
Page 1
Witness: Bourassa

Line No.	Description	Prior Years Ended 4/30/2021	Prior Years Ended 4/30/2022	Test Year Actual 4/30/2023	Test Year Adjusted 4/30/2023	Projected Year Present Rates 4/30/2024	Projected Year Proposed Rates 4/30/2024
1	Gross Revenues	$ 1,609,700	$ 1,686,064	$ 1,728,270	$ 1,852,455	$ 1,852,455	$ 2,356,047
2							
3	Revenue Deductions and	944,853	1,063,730	1,189,926	1,419,411	1,419,411	1,555,639
4	Operating Expenses						
5							
6	Operating Income	$ 664,847	$ 622,334	$ 538,344	$ 433,044	$ 433,044	$ 800,408
7							
8	Other Income and	(6,429)	(4,196)	17,206	17,206	17,206	17,206
9	Deductions						
10							
11	Interest Expense	-	-	-	(271,543)	(271,543)	(271,543)
12							
13	Net Income	$ 658,418	$ 618,139	$ 555,550	$ 178,707	$ 178,707	$ 546,071
14							
15	Common Shares	1,000	1,000	1,000	1,000	1,000	1,000
16							
17	Earned Per Average						
18	Common Share	658.42	618.14	555.55	178.71	178.71	546.07
19							
20	Dividends Paid	-	-	-	-	350,000	350,000
21							
22	Dividends Per						
23	Common Share	-	-	-	-	350.00	350.00
24							
25	Payout Ratio	-	-	-	-	1.96	0.64
26							
27	Return on Average						
28	Invested Capital	8.74%	7.56%	6.01%	1.85%	1.60%	4.80%
29							
30	Return on Year End						
31	Capital	8.32%	7.33%	5.53%	1.78%	1.45%	4.30%
32							
33	Return on Average						
34	Common Equity	11.57%	9.53%	7.33%	2.58%	2.63%	7.92%
35							
36	Return on Year End						
37	Common Equity	10.73%	9.04%	6.68%	2.55%	3.39%	9.99%
38							
39	Times Bond Interest Earned						
40	Before Income Taxes	-	-	-	1.79	1.79	3.59
41							
42	Times Total Interest and						
43	Preferred Dividends Earned						
44	After Income Taxes	-	-	-	0.66	0.66	2.01
45							
46							
47							
48							
49							
50	SUPPORTING SCHEDULES						
51	C-1						
52	E-2						
53	F-1						
54							

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Summary of Capital Structure

Exhibit
Schedule A-3
Page 1
Witness: Bourassa

Line No.	Description:	Prior Years Ended 4/30/2021	Prior Years Ended 4/30/2022	Test Year 4/30/2023	Projected Year 4/30/2024
1					
2					
3	Short-Term Debt	-	-	-	-
3					
4	Long-Term Debt	-	-	-	4,488,607
5					
6	Total Debt	$ -	$ -	$ -	$ 4,488,607
7					
8					
9	Preferred Stock	-	-	-	-
10					
11	Common Equity	6,138,778	6,835,801	8,313,820	5,269,234
12					
13					
14	Total Capital & Debt	$ 6,138,778	$ 6,835,801	$ 8,313,820	$ 9,757,841
15					
16					
17	Capitalization Ratios:				
18					
19	Long-Term Debt	0.00%	0.00%	0.00%	46.00%
20					
21	Total Debt	0.00%	0.00%	0.00%	46.00%
22					
23					
24	Preferred Stock	-	-	-	-
25					
26	Common Equity	100.00%	100.00%	100.00%	54.00%
27					
28					
29	Total Capital	100.00%	100.00%	100.00%	100.00%
30					
31					
32	Weighted Cost of				
33	Senior Capital	0.00%	0.00%	0.00%	3.04%
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45	SUPPORTING SCHEDULES:				
46	E-1				
47	D-1				
48					
49					
50					

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Construction Expenditures
and Gross Utility Plant in Service

Exhibit
Schedule A-4
Page 1
Witness: Bourassa

Line No.		Construction Expenditures	Net Plant Placed in Service	Gross Utility Plant in Service
1				
2				
3				
4	Prior Year Ended 04/30/2021	1,220,168	1,220,168	14,941,339
5				
6	Prior Year Ended 4/30/2022	980,309	1,186,883	16,128,222
7				
8	Test Year Ended 04/30/2023	2,172,626	1,507,819	17,636,042
9				
10	Projected Year Ended 04/30/2024	775,426	775,426	18,411,468
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34	SUPPORTING SCHEDULES:			
35	B-2			
36	E-5			
37	F-3			
38				
39				
40				

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Summary Statements of Cash Flows

Exhibit
Schedule A-5
Page 1
Witness: Bourassa

Line No.		Prior Year Ended 4/30/2021	Prior Year Ended 4/30/2022	Test Year Ended 4/30/2023	Projected Year Present Rates 4/30/2024	Projected Year Proposed Rates 4/30/2024
5	Cash Flows from Operating Activities					
6	Net Income	$ 658,418	$ 618,139	$ 555,550	$ 178,707	$ 546,071
7	Adjustments to reconcile net income to net cash					
8	provided by operating activities:					
9	Depreciation and Amortization	311,756	358,812	450,406	454,558	454,558
10	Other -Adjustments	(6,157)	(13,931)	(25,662)	(294,549)	(294,549)
11	Changes in Certain Assets and Liabilities:				-	-
12	Accounts Receivable	456	11,437	(6,853)	-	-
13	Unbilled Revenues	-	-	-	-	-
14	Materials and Supplies Inventory	-	-	-	-	-
15	Prepaid Expenses	-	-	(1,875)	-	-
16	Deferred Charges	900	2,700	-	-	-
17	Notes Receivable	297	624	(921)	-	-
18	Accounts Payable	-	-	-	-	-
19	Intercompany payable	-	-	-	-	-
20	Customer Meter Deposits	-	-	-	-	-
21	Taxes Payable	-	-	-	-	-
22	Other assets and liabilities	30,726	(50,244)	303,022	1,118,834	1,118,834
23	Rounding	(1)	(1)	2	-	
24	Net Cash Flow provided by Operating Activities	$ 996,395	$ 927,536	$ 1,273,669	$ 1,457,551	$ 1,824,915
25	Cash Flow From Investing Activities:					
26	Capital Expenditures	(1,220,168)	(980,309)	(2,172,626)	(2,454,504)	(2,454,504)
27	Plant Held for Future Use	-	-	-		
28	Changes in debt reserve fund	-	-	-		
29	Net Cash Flows from Investing Activities	$ (1,220,168)	$ (980,309)	$ (2,172,626)	$ (2,454,504)	$ (2,454,504)
30	Cash Flow From Financing Activities					
31	Change in Restricted Cash	-	-	-	-	-
32	Proceeds from Long-Term Debt	-	-	-	-	-
33	Net receipt of contributions in aid of construction	-	-	-	(0)	(0)
34	Net receipts of advances in aid of construction	5,000	10,000	605	-	-
35	Net Proceeds of of Long-Term Debt	-	-	-	4,488,607	4,657,594
36	Dividends Paid	-	-	-	(350,000)	(350,000)
37	Net Distributions to Rebalance Capital Structure				(2,858,814)	(3,027,801)
38	Deferred Financing Costs	-	-	-	-	-
39	Paid in Capital	218,773	42,773	898,351	-	-
40	Net Cash Flows Provided by Financing Activities	$ 223,773	$ 52,773	$ 898,956	$ 1,279,793	$ 1,279,793
41	Increase(decrease) in Cash and Cash Equivalents	0	(0)	(1)	282,839	650,203
42	Cash and Cash Equivalents at Beginning of Year	-	0	0	(0)	(0)
43	Cash and Cash Equivalents at End of Year	$ 0	$ 0	$ (0)	$ 282,839	$ 650,203
44						
45						
46						
47						
48	SUPPORTING SCHEDULES:					
49	E-3					
50	F-2					
51						
52						

SEWER SCHEDULE B

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Summary of Rate Base

Exhibit
Schedule B-1
Page 1
Witness: Bourassa

Line No.		Original Cost Rate base	Fair Value Rate Base
1			
2	Gross Utility Plant in Service	$ 21,143,833	$ 21,143,833
3	Less: Accumulated Depreciation	9,637,909	9,637,909
4			
5	Net Utility Plant in Service	$ 11,505,924	$ 11,505,924
6			
7	Less:		
8	Advances in Aid of Construction	-	-
9			
10	Contributions in Aid of Construction	5,575,588	5,575,588
11			
12	Accumulated Amortization of CIAC	(4,358,243)	(4,358,243)
13			
14	Customer Meter Deposits	-	-
15	Customer Security Deposits	-	-
16	Accumulated Deferred Income Tax	1,129,686	1,129,686
17	Excess Accumulated Deferred Income Taxes (EADIT)	257,366	257,366
18			
19	Plus:		
20	Unamortized Finance		
21	Charges	-	-
22	Prepayments	1,875	1,875
23	Materials and Supplies	-	-
24	Cash Working capital	40,710	40,710
25			
26	Total Rate Base	$ 8,944,112	$ 8,944,112
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41	SUPPORTING SCHEDULES:		
42	B-2		
43	B-3		
44	B-5		
45	E-1		
46			
47			
48			
49			
50			

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments

Exhibit
Schedule B-2
Page 1
Witness: Bourassa

Line No.		Actual at End of Test Year	Proforma Adjustment	Adjusted at end of Test Year
1	Gross Utility			
2	Plant in Service	$ 17,636,042	3,507,791	$ 21,143,833
3				
4	**Less:**			
5	Accumulated			
6	Depreciation	9,845,683	(207,774)	9,637,909
7				
8				
9	Net Utility Plant			
10	in Service	$ 7,790,359		$ 11,505,924
11				
12	**Less:**			
13	Advances in Aid of			
14	Construction	0	(0)	-
15				
16	Contributions in Aid of			
17	Construction - Gross	5,575,588	-	5,575,588
18				
19	Accumulated Amortization of CIAC	(4,271,469)	(86,774)	(4,358,243)
20				
21	Customer Meter Deposits	-	-	-
22	Customer Security Deposits	-	-	-
23	Accumulated Deferred Income Tax	10,852	1,118,834	1,129,686
24	Excess Accumulated Deferred Income Taxes (EADIT)	-	257,366	257,366
25				
26				
27	**Plus:**			
28	Unamortized Finance			
29	Charges	-		-
30	Prepayments	1,875		1,875
31	Materials and Supplies	-		-
32	Working capital	-	40,710	40,710
33				-
34				
35	Total	$ 6,477,262		$ 8,944,112
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46	SUPPORTING SCHEDULES:			RECAP SCHEDULES:
47	B-2, pages 2			B-1
48	E-1			
49				
50				
51				

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments

Exhibit
Schedule B-2
Page 2
Witness: Bourassa

Line No.		Actual at End of Test Year	Proforma Adjustments 1 Plant-in-Service	2 Accumulated Depreciation	3 CIAC	4 AIAC	5 ADIT	6 EADIT	7 Cash Working Capital	Adjusted at end of Test Year
1	Gross Utility									
2	Plant in Service	$ 17,636,042	3,507,791							$ 21,143,833
3										
4	**Less:**									
5	Accumulated									
6	Depreciation	9,845,683		(207,774)						9,637,909
7										
8										
9	Net Utility Plant									
10	in Service	$ 7,790,359	$ 3,507,791	$ 207,774	$ -	$ -	$ -	$ -	$ -	$ 11,505,924
11										
12	**Less:**									
13	Advances in Aid of									
14	Construction	0				(0)				-
15										
16	Contributions in Aid of									
17	Construction (CIAC)	5,575,588			-					5,575,588
18										
19	Accumulated Amort of CIAC	(4,271,469)			(86,774)					(4,358,243)
20										
21	Customer Meter Deposits	-								-
22	Customer Security Deposits	-								-
23	Accumulated Deferred Income Taxes	10,852					1,118,834			1,129,686
24	Excess Accum. Def. Inc. Taxes (EADIT)	-						257,366		257,366
25										
26	**Plus:**									
27	Unamortized Finance									
28	Charges	-								-
29	Prepayments	1,875								1,875
30	Materials and Supplies	-								-
31	Allowance for Cash Working Capital	-							40,710	40,710
32										
33	Total	$ 6,477,262	$ 3,507,791	$ 207,774	$ 86,774	$ 0	$ (1,118,834)	$ (257,366)	$ 40,710	$ 8,944,112
34										
35										
36										
37	SUPPORTING SCHEDULES:						RECAP SCHEDULES:			
38	B-2, pages 3-8						B-1			
39	E-1									
40										
41										

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1

Exhibit
Schedule B-2
Page 3
Witness: Bourassa

Plant-in-Service

Line No.	Acct. No.	Description	Actual Orginal Cost	Adjustments A Corporate Allocated Plant	B PTY Plant	D Adjustments to Reconcile Plant to Reconstruction	Adjusted Original Cost
6	106	Construction Compl. Not Class.	$ 480,934		$ -	$ (480,934)	$ -
7	351	Organization	5,785		-	0	5,785
8	352	Franchise	417		-	-	417
9	353	Land	7,545		-	-	7,545
10	354	Structures & Improvements	480,398		-	7,131	487,529
11	355	Power Generation	-		-	-	-
12	360	Collection Sewer Forced	1,380,781		76,330	26,159	1,483,269
13	361	Collection Sewers Gravity	7,534,967		389,276	2,060,503	9,984,746
14	362	Special Collecting Structures	-		-	-	-
15	363	Customer Services	1,407,314		70,258	6,094	1,483,665
16	364	Flow Measuring Devices	65,412		-	(0)	65,412
17	366	Reuse Services	-		-	-	-
18	367	Reuse Meters And Installation	-		-	-	-
19	370	Receiving Wells	867,120		-	-	867,120
20	371	Pumping Equipment	1,401,308		323,469	96,937	1,821,714
21	374	Reuse Distribution Reservoirs	-		-	-	-
22	375	Reuse Trans. and Dist. System	-		-	-	-
23	380	Treatment & Disposal Equipment	1,052,639		68,460	(0)	1,121,100
24	380.1	Nogales WWTP	2,431,717		-	-	2,431,717
25	381	Plant Sewers	15,362		-	(0)	15,362
26	382	Outfall Sewer Lines	-		-	-	-
27	389	Other Sewer Plant & Equipment	54,250		-	4,713	58,963
28	390	Office Furniture & Equipment	110,869		-	596	111,465
29	390.1	Computers and Software	97,386		-	845	98,231
30	391	Transportation Equipment	6,323		-	49,685	56,007
31	392	Stores Equipment	-		-	-	-
32	393	Tools, Shop And Garage Equip	96,807		32,540	521	129,869
33	394	Laboratory Equip	6,132		-	(2,192)	3,940
34	395	Power Operated Equip	29,947		-	-	29,947
35	396	Communication Equip	23,609		-	4,097	27,706
36	397	Miscellaneous Equip.	-		-	-	-
37	398	Other Tangible Plant	79,019		-	(3,913)	75,106
38							
39		SUBTOTAL	$ 17,636,042	$ -	$ 960,333	$ 1,770,240	$ 20,366,615
40							-
41	903	Land and Land Rights		$ 2,882	$ -		$ 2,882
42	904	Structures and Improvments		95,328	-		95,328
43	940	Office Furniture and Fixtures		13,041	-		13,041
44	940.1	Computers and Software		13,266	22,378		35,644
45	940.2	Customer First		618,669	-		618,669
46	955	Power Generation		70	-		70
47	995	Power Operated Equipment		11,583	-		11,583
48							-
49		TOTALS	$ 17,636,042	$ 754,840	$ 982,711	$ 1,770,240	$ 21,143,833
50							
51	Plant-in-Service per Books						$ 17,636,042
52							
53	Increase (decrease) in Plant-in-Service						$ 3,507,791
54							
55	Adjustment to Plant-in-Service						$ 3,507,791
56							
57	SUPPORTING SCHEDULES					RECAP SCHEDULES:	
58	B-2, pages 3.1 to 3.3					B-2, page 2	
59							

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1 - A

Exhibit
Schedule B-2
Page 3.1
Witness: Bourassa

Line No.						
1	Corporate Plant					
2			[1]	[2]	[3]	[4] = [1]x[2]x[3]
3				Liberty		Allocated
4	Acct.		Original	Utilities		Original
5	No.	Description	Cost	Factor	Factor	Cost
6	903	Land and Land Rights	$ 1,364,008	6.6567%	2.3884%	$ 2,169
7	904	Structures and Improvements	11,557,420	6.6567%	2.3884%	18,375
8						
9						
10						
11						
12	LU Sub-Corp. Plant (8020)					
13						
14	903	Land and Land Rights	$ 58,167	51.39%	2.3884%	$ 714
15	904	Structures and Improvements	6,269,845	51.39%	2.3884%	76,953
16	940	Office Furniture and Equipment	1,062,563	51.39%	2.3884%	13,041
17	940.1	Computers and Software	555,453	100.00%	2.3884%	13,266
18	940.2	Customer First	22,609,111	100.00%	2.7364%	618,669
19	955	Power Generation	5,710	51.39%	2.3884%	70
20	995	Power Operated Equipment	943,696	51.39%	2.3884%	11,583
21						
22	Totals					
23						
24	903	Land and Land Rights	$ 1,422,174			$ 2,882
25	904	Structures and Improvements	17,827,266			95,328
26	940	Office Furniture and Equipment	1,062,563			13,041
27	940.1	Computers and Software	555,453			13,266
28	940.2	Customer First	22,609,111			618,669
29	955	Power Generation	5,710			70
30	995	Power Operated Equipment	943,696			11,583
31			44,425,973			754,840
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42		Plant Held for Future Use				
43		TOTALS	$ 133,277,919			$ 2,264,519
44						
45						
46	SUPPORTING SCHEDULE				RECAP SCHEDULES:	
47	Work papers				B-2, page 3	
48	Testimony					

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1 - B

Exhibit
Schedule B-2
Page 3.2
Witness: Bourassa

Line No.				
1	Post-Test Year Plant			
2				
3				
4	Acct.			Orginal
5	No.	Description		Cost
6	106	Construction Completed Not Classified	$	-
7	351	Organization		-
8	352	Franchise		-
9	353	Land		-
10	354	Structures & Improvements		-
11	355	Power Generation		-
12	360	Collection Sewer Forced		76,330
13	361	Collection Sewers Gravity		389,276
14	362	Special Collecting Structures		-
15	363	Customer Services		70,258
16	364	Flow Measuring Devices		-
17	366	Reuse Services		-
18	367	Reuse Meters And Installation		-
19	370	Receiving Wells		-
20	371	Pumping Equipment		323,469
21	374	Reuse Distribution Reservoirs		-
22	375	Reuse Trans. and Dist. System		-
23	380	Treatment & Disposal Equipment		68,460
24	380.1	Nogales WWTP		-
25	381	Plant Sewers		-
26	382	Outfall Sewer Lines		-
27	389	Other Sewer Plant & Equipment		-
28	390	Office Furniture & Equipment		-
29	390.1	Computers and Software		-
30	391	Transportation Equipment		-
31	392	Stores Equipment		-
32	393	Tools, Shop And Garage Equip		32,540
33	394	Laboratory Equip		-
34	395	Power Operated Equipment		-
35	396	Communication Equip		-
36	397	Miscellaenous Equip.		-
37	398	Other Tangible Plant		-
38				
39				
40				
41				
42				
43				
44		Subtotal	$	960,333
45				
46	903	Land and Land Rights	$	-
47	904	Structures and Improvments	$	-
48	940	Office Furniture and Fixtures		-
49	940.1	Computers and Software		22,378
50	940.2	Customer First		-
51	955	Power Generation		-
52	995	Power Operated Equipment		-
53		Subtotal	$	22,378
54				
55		Total	$	982,711
56				
57				
58	SUPPORTING SCHEDULE		RECAP SCHEDULES:	
59	Work Papers		B-2, page 3	
60				

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1 - C

Exhibit
Schedule B-2
Page 3.3
Witness: Bourassa

Line No.

1 Reconciliation of Plant to Plant Reconstruction

Acct. No.	Description	Orginal Cost	B-2 Adjustments	Adjusted Orginal Cost	Plant Per Reconstruction	Difference
106	Construction Completed Not Classified	$ 480,934	$ -	$ 480,934	$ -	$ (480,934)
351	Organization	5,785	-	5,785	5,785	0
352	Franchise	417	-	417	417	-
353	Land	7,545	-	7,545	7,545	-
354	Structures & Improvements	480,398	-	480,398	487,529	7,131
355	Power Generation	-	-	-	-	-
360	Collection Sewer Forced	1,380,781	76,330	1,457,110	1,483,269	26,159
361	Collection Sewers Gravity	7,534,967	389,276	7,924,243	9,984,746	2,060,503
362	Special Collecting Structures	-	-	-	-	-
363	Customer Services	1,407,314	70,258	1,477,572	1,483,665	6,094
364	Flow Measuring Devices	65,412	-	65,412	65,412	(0)
366	Reuse Services	-	-	-	-	-
367	Reuse Meters And Installation	-	-	-	-	-
370	Receiving Wells	867,120	-	867,120	867,120	-
371	Pumping Equipment	1,401,308	323,469	1,724,777	1,821,714	96,937
374	Reuse Distribution Reservoirs	-	-	-	-	-
375	Reuse Trans. and Dist. System	-	-	-	-	-
380	Treatment & Disposal Equipment	1,052,639	68,460	1,121,100	1,121,100	(0)
380.1	Nogales WWTP	2,431,717		2,431,717	2,431,717	-
381	Plant Sewers	15,362	-	15,362	15,362	(0)
382	Outfall Sewer Lines	-	-	-	-	-
389	Other Sewer Plant & Equipment	54,250	-	54,250	58,963	4,713
390	Office Furniture & Equipment	110,869	-	110,869	111,465	596
390.1	Computers and Software	97,386	-	97,386	98,231	845
391	Transportation Equipment	6,323	-	6,323	56,007	49,685
392	Stores Equipment	-	-	-	-	-
393	Tools, Shop And Garage Equip	96,807	32,540	129,347	129,869	521
394	Laboratory Equip	6,132	-	6,132	3,940	(2,192)
395	Power Operated Equipment	29,947	-	29,947	29,947	-
396	Communication Equip	23,609	-	23,609	27,706	4,097
397	Miscellaenous Equip.	-	-	-	-	-
398	Other Tangible Plant	79,019	-	79,019	75,106	(3,913)
	TOTALS	$ 17,636,042	$ 960,333	$ 18,596,375	$ 20,366,615	$ 1,770,240

SUPPORTING SCHEDULE
B-2, pages 3.1 through 3.3
B-2, pages 3.4 through 3.14

RECAP SCHEDULES:
B-2, page 3

Liberty Utilities (Rio Rico Water & Sewer) Corp. Sewer Division
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 3.4

Line No.	NARUC Acct No.	Description	Allowed Deprec. Rate	Plant at 12/31/2014	PTY Plant Adjustment	Adjustment	Adjusted Plant at 12/31/2014	Accum. Deprec. At 12/31/2014	PTY Plant A/D Adjustment	A/D Adjustment	Adj. Accum. Deprec. At 12/31/2014
1	351	Organization Cost	0.00%	5,785			5,785				-
2	352	Franchise Cost	0.00%	417			417				-
3	535	Land and Land Rights	0.00%	7,545			7,545				-
4	354	Structures & Improvements	3.33%	331,838	(62,190)	-	269,648	47,240	(1,035)	-	46,205
5	355	Power Generation Equip	5.00%	-	-	-	-	-	-	-	-
6	360	Collection Sewers - Forced	2.00%	636,023	-	-	636,023	37,951	-	-	37,951
6	361	Collection Sewers - Gravity	2.00%	6,700,763	(22,276)	-	6,678,487	2,964,731	(223)	-	2,964,508
7	362	Special Collecting Structures	2.00%	-	-	-	-	-	-	-	-
8	363	Customer Services	2.00%	1,287,363	(6,504)	-	1,280,859	739,014	(65)	-	1,280,859
9	364	Flow Measuring Devices	10.00%	65,412	-	-	65,412	65,412	-	-	65,412
10	366	Reuse Services	2.00%	-	-	-	-	-	-	-	-
11	367	Reuse Meters and Installation	8.33%	-	-	-	-	-	-	-	-
12	370	Receiving Wells	3.33%	867,120	-	-	867,120	411,961	-	-	411,961
13	371	Pumping Equipment	12.50%	467,276	(19,846)	-	447,430	64,205	(1,240)	-	62,965
14	374	Reuse Distribution Reservoirs	2.50%	-	-	-	-	-	-	-	-
15	375	Reuse Trans. and Dist. System	2.50%	-	-	-	-	-	-	-	-
16	380	Treatment & Disposal Equipment	2.22%	982,394	-	-	982,394	954,080	-	-	954,080
17	380.1	Nogales WWTP	4.72%	2,431,717	-	-	2,431,717	464,515	-	-	464,515
18	381	Plant Sewers	5.00%	15,362	-	-	15,362	2,198	-	-	2,198
19	382	Outfall Sewer Lines	3.33%	-	-	-	-	-	-	-	-
20	389	Other Sewer Plant & Equipment	6.67%	57,170	-	-	57,170	57,710	-	-	57,710
21	390	Office Furniture & Equipment	6.67%	110,718	-	-	110,718	52,450	-	-	52,450
22	390.1	Computers and Software	20.00%	36,045	-	-	36,045	13,631	-	-	13,631
23	391	Transportation Equipment	20.00%	6,322	-	-	6,322	697	-	-	697
24	392	Stores Equipment	4.00%	-	-	-	-	-	-	-	-
25	393	Tools, Shop & Garage Equipment	5.00%	20,391	(11,769)	-	8,622	5,767	(294)	-	5,473
26	394	Laboratory Equipment	10.00%	3,940	-	-	3,940	197	-	-	197
27	395	Power Operated Equipment	5.00%	29,949	(29,949)	-	-	749	(749)	-	-
28	396	Communication Equipment	10.00%	6,055	-	-	6,055	6,055	-	-	6,055
29	397	Miscellaneous Equipment	10.00%	-	-	-	-	-	-	-	-
29	398	Other Tangible Plant	10.00%	3,913	-	-	3,913	3,913	-	-	3,913
34		Rounding					-				-
35											
36		TOTALS		14,073,519	(152,534)	-	13,920,985	5,892,475	(3,606)	-	6,430,779

Liberty Utilities (Rio Rico Water & Sewer) Corp. Sewer Division
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 3.5
Witness: Bourassa

Line No.	NARUC Acct No.	Description	Allowed Deprec. Rate	2015 Adjusted Plant Additions	2015 Adjusted Plant Retirements	2015 Salvage A/D Only	2015 Depreciation (Calculated)	2015 Plant Balance	2015 Accum. Deprec.
1	351	Organization Cost	0.00%	-	-	-	-	5,785	-
2	352	Franchise Cost	0.00%	-	-	-	-	417	-
3	535	Land and Land Rights	0.00%	-	-		-	7,545	-
4	354	Structures & Improvements	3.33%	61,948	4,243	-	9,940	327,354	51,902
5	355	Power Generation Equip	5.00%	-	-	-	-	-	-
6	360	Collection Sewers - Forced	2.00%	-	-	-	12,720	636,023	50,671
6	361	Collection Sewers - Gravity	2.00%	22,254	2,228	-	133,770	6,698,513	3,096,050
7	362	Special Collecting Structures	2.00%	-	-	-	-	-	-
8	363	Customer Services	2.00%	6,504	334	-	25,679	1,287,029	764,293
9	364	Flow Measuring Devices	10.00%	-	-	-	-	65,412	65,412
10	366	Reuse Services	2.00%	-	-	-	-	-	-
11	367	Reuse Meters and Installation	8.33%	-	-	-	-	-	-
12	370	Receiving Wells	3.33%	-	-	-	28,875	867,120	440,836
13	371	Pumping Equipment	12.50%	19,846	-	-	38,782	467,276	101,747
14	374	Reuse Distribution Reservoirs	2.50%	-	-	-	-	-	-
15	375	Reuse Trans. and Dist. System	2.50%	-	-	-	-	-	-
16	380	Treatment & Disposal Equipment	2.22%	-	-	-	21,887	982,394	975,967
17	380.1	Nogales WWTP	4.72%	-	-	-	114,777	2,431,717	579,292
18	381	Plant Sewers	5.00%	-	-	-	768	15,362	2,966
19	382	Outfall Sewer Lines	3.33%	-	-	-	-	-	-
20	389	Other Sewer Plant & Equipment	6.67%	-	-	-	-	57,170	57,710
21	390	Office Furniture & Equipment	6.67%	562	-	-	7,404	111,280	59,854
22	390.1	Computers and Software	20.00%	11,399	-	-	7,544	47,444	21,175
23	391	Transportation Equipment	20.00%	-	-	-	1,264	6,322	1,961
24	392	Stores Equipment	4.00%	-	-	-	-	-	-
25	393	Tools, Shop & Garage Equipment	5.00%	370	520	-	170	8,473	5,124
26	394	Laboratory Equipment	10.00%	-	-	-	394	3,940	591
27	395	Power Operated Equipment	5.00%	29,947	-	-	749	29,947	749
28	396	Communication Equipment	10.00%	-	-	-	-	6,055	6,055
29	397	Miscellaneous Equipment	10.00%	-	-	-	-	-	-
29	398	Other Tangible Plant	10.00%	-	-	-	-	3,913	3,913
34		Rounding		-	-		-	-	-
35									
36		TOTALS		152,831	7,325	-	404,724	14,066,491	6,286,268

Liberty Utilities (Rio Rico Water & Sewer) Corp. Sewer Division
Plant Additions and Retirements

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Witness: Bourassa

Line No.	NARUC Acct No.	Description	Allowed Deprec. Rate	2016 Adjusted Plant Additions	2016 Adjusted Plant Retirements	2016 Salvage A/D Only	2016 Depreciation (Calculated)	2016 Plant Balance	2016 Accum. Deprec.
1	351	Organization Cost	0.00%	-	-	-	-	5,785	-
2	352	Franchise Cost	0.00%	-	-	-	-	417	-
3	535	Land and Land Rights	0.00%	-	-		-	7,545	-
4	354	Structures & Improvements	3.33%	44,721	3,447	-	11,588	368,628	60,043
5	355	Power Generation Equip	5.00%	-	-	-	-	-	-
6	360	Collection Sewers - Forced	2.00%	-	-	-	12,720	636,023	63,392
6	361	Collection Sewers - Gravity	2.00%	3,652	-	-	134,007	6,702,165	3,230,057
7	362	Special Collecting Structures	2.00%	-	-	-	-	-	-
8	363	Customer Services	2.00%	11,217	1,445	-	25,838	1,296,800	788,686
9	364	Flow Measuring Devices	10.00%	-	-	-	-	65,412	65,412
10	366	Reuse Services	2.00%	-	-	-	-	-	-
11	367	Reuse Meters and Installation	8.33%	-	-	-	-	-	-
12	370	Receiving Wells	3.33%	-	-	-	28,875	867,120	469,711
13	371	Pumping Equipment	12.50%	47,633	-	-	43,000	514,909	144,747
14	374	Reuse Distribution Reservoirs	2.50%	-	-	-	-	-	-
15	375	Reuse Trans. and Dist. System	2.50%	-	-	-	-	-	-
16	380	Treatment & Disposal Equipment	2.22%	-	-	-	388	982,394	976,355
17	380.1	Nogales WWTP	4.72%	-	-	-	114,777	2,431,717	694,069
18	381	Plant Sewers	5.00%	-	-	-	768	15,362	3,734
19	382	Outfall Sewer Lines	3.33%	-	-	-	-	-	-
20	389	Other Sewer Plant & Equipment	6.67%	-	-	-	-	57,170	57,710
21	390	Office Furniture & Equipment	6.67%	415	-	-	7,436	111,695	67,290
22	390.1	Computers and Software	20.00%	-	-	-	8,684	47,444	29,859
23	391	Transportation Equipment	20.00%	-	-	-	1,259	6,322	3,220
24	392	Stores Equipment	4.00%	-	-	-	-	-	-
25	393	Tools, Shop & Garage Equipment	5.00%	3,136	294	-	238	11,315	5,068
26	394	Laboratory Equipment	10.00%	-	-	-	394	3,940	985
27	395	Power Operated Equipment	5.00%	-	-	-	1,497	29,947	2,246
28	396	Communication Equipment	10.00%	-	-	-	-	6,055	6,055
29	397	Miscellaneous Equipment	10.00%	-	-	-	-	-	-
29	398	Other Tangible Plant	10.00%	-	-	-	-	3,913	3,913
34		Rounding		-	-		-	-	-
35									
36		TOTALS		110,774	5,186	-	391,469	14,172,079	6,672,551

Liberty Utilities (Rio Rico Water & Sewer) Corp. Sewer Division
Plant Additions and Retirements

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Witness: Bourassa

Line No.	NARUC Acct No.	Description	Allowed Deprec. Rate	2017 Adjusted Plant Additions	2017 Adjusted Plant Retirements	2017 Salvage A/D Only	2017 Depreciation (Calculated)	2017 Plant Balance	2017 Accum. Deprec.
1	351	Organization Cost	0.00%	-	-		-	5,785	-
2	352	Franchise Cost	0.00%	-	-		-	417	-
3	535	Land and Land Rights	0.00%	-	-		-	7,545	-
4	354	Structures & Improvements	3.33%	45,842	12,502	-	12,830	401,967	60,371
5	355	Power Generation Equip	5.00%	-	-	-	-	-	-
6	360	Collection Sewers - Forced	2.00%	900	-	-	12,729	636,923	76,121
6	361	Collection Sewers - Gravity	2.00%	6,708	-	-	134,110	6,708,873	3,364,167
7	362	Special Collecting Structures	2.00%	-	-	-	-	-	-
8	363	Customer Services	2.00%	7,980	3,447	-	25,981	1,301,332	811,220
9	364	Flow Measuring Devices	10.00%	-	-	-	-	65,412	65,412
10	366	Reuse Services	2.00%	-	-	-	-	-	-
11	367	Reuse Meters and Installation	8.33%	-	-	-	-	-	-
12	370	Receiving Wells	3.33%	-	-	-	28,875	867,120	498,586
13	371	Pumping Equipment	12.50%	133,152	-	-	54,299	648,062	199,046
14	374	Reuse Distribution Reservoirs	2.50%	-	-	-	-	-	-
15	375	Reuse Trans. and Dist. System	2.50%	-	-	-	-	-	-
16	380	Treatment & Disposal Equipment	2.22%	3,549	1,764	-	432	984,179	975,022
17	380.1	Nogales WWTP	4.72%	-	-	-	114,777	2,431,717	808,846
18	381	Plant Sewers	5.00%	-	-	-	768	15,362	4,502
19	382	Outfall Sewer Lines	3.33%	-	-	-	-	-	-
20	389	Other Sewer Plant & Equipment	6.67%	1,793	-	-	60	58,963	57,770
21	390	Office Furniture & Equipment	6.67%	-	306	-	7,440	111,389	74,424
22	390.1	Computers and Software	20.00%	897	-	-	8,774	48,342	38,632
23	391	Transportation Equipment	20.00%	-	-	-	1,241	6,322	4,461
24	392	Stores Equipment	4.00%	-	-	-	-	-	-
25	393	Tools, Shop & Garage Equipment	5.00%	11,094	3,966	-	487	18,443	1,589
26	394	Laboratory Equipment	10.00%	-	-	-	394	3,940	1,379
27	395	Power Operated Equipment	5.00%	-	-	-	1,497	29,947	3,743
28	396	Communication Equipment	10.00%	-	-	-	-	6,055	6,055
29	397	Miscellaneous Equipment	10.00%	-	-	-	-	-	-
29	398	Other Tangible Plant	10.00%	-	-	-	-	3,913	3,913
34		Rounding		-	-		-	-	-
35									
36		TOTALS		211,915	21,985	-	404,695	14,362,009	7,055,262

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Plant Additions and Retirements

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Line No.	NARUC Acct No.	Description	Allowed Deprec. Rate	2018 Adjusted Plant Additions	2018 Adjusted Plant Retirements	2018 Salvage A/D Only	2018 Depreciation (Calculated)	2018 Plant Balance	2018 Accum. Deprec.
1	351	Organization Cost	0.00%	-	-		-	5,785	-
2	352	Franchise Cost	0.00%	-	-		-	417	-
3	535	Land and Land Rights	0.00%	-	-		-	7,545	-
4	354	Structures & Improvements	3.33%	10,559	-	-	13,561	412,527	73,933
5	355	Power Generation Equip	5.00%	-	-	-	-	-	-
6	360	Collection Sewers - Forced	2.00%	1,237	101	-	12,750	638,059	88,770
6	361	Collection Sewers - Gravity	2.00%	2,078	104	-	134,197	6,710,847	3,498,261
7	362	Special Collecting Structures	2.00%	-	-	-	-	-	-
8	363	Customer Services	2.00%	12,075	99	-	26,146	1,313,308	837,268
9	364	Flow Measuring Devices	10.00%	-	-	-	-	65,412	65,412
10	366	Reuse Services	2.00%	-	-	-	-	-	-
11	367	Reuse Meters and Installation	8.33%	-	-	-	-	-	-
12	370	Receiving Wells	3.33%	-	-	-	28,875	867,120	527,461
13	371	Pumping Equipment	12.50%	242,080	112	-	77,749	890,029	276,683
14	374	Reuse Distribution Reservoirs	2.50%	-	-	-	-	-	-
15	375	Reuse Trans. and Dist. System	2.50%	-	-	-	-	-	-
16	380	Treatment & Disposal Equipment	2.22%	-	-	-	477	984,179	975,499
17	380.1	Nogales WWTP	4.72%	-	-	-	114,777	2,431,717	923,623
18	381	Plant Sewers	5.00%	-	-	-	768	15,362	5,270
19	382	Outfall Sewer Lines	3.33%	-	-	-	-	-	-
20	389	Other Sewer Plant & Equipment	6.67%	-	-	-	120	58,963	57,889
21	390	Office Furniture & Equipment	6.67%	-	1,366	-	7,384	110,024	80,443
22	390.1	Computers and Software	20.00%	18,638	-	-	7,525	66,979	46,158
23	391	Transportation Equipment	20.00%	-	-	-	1,241	6,322	5,702
24	392	Stores Equipment	4.00%	-	-	-	-	-	-
25	393	Tools, Shop & Garage Equipment	5.00%	16,540	118	-	1,076	34,865	2,547
26	394	Laboratory Equipment	10.00%	-	-	-	394	3,940	1,773
27	395	Power Operated Equipment	5.00%	-	-	-	1,497	29,947	5,241
28	396	Communication Equipment	10.00%	16,875	440	-	822	22,490	6,437
29	397	Miscellaneous Equipment	10.00%	-	-	-	-	-	-
29	398	Other Tangible Plant	10.00%	-	-	-	-	3,913	3,913
34		Rounding		-	-		-	-	-
35									
36		TOTALS		320,081	2,340	-	429,359	14,679,750	7,482,281

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Plant Additions and Retirements

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Line No.	NARUC Acct No.	Description	Allowed Deprec. Rate	2019 Adjusted Plant Additions	Adjusted Plant Retirements	Salvage A/D Only	Depreciation (Calculated)	Plant Balance	Accum. Deprec.
1	351	Organization Cost	0.00%	-	-		-	5,785	-
2	352	Franchise Cost	0.00%	-	-		-	417	-
3	535	Land and Land Rights	0.00%	-	-		-	7,545	-
4	354	Structures & Improvements	3.33%	4,536	-	-	13,813	417,063	87,745
5	355	Power Generation Equip	5.00%	-	-	-	-	-	-
6	360	Collection Sewers - Forced	2.00%	20,821	-	-	12,969	658,880	101,739
6	361	Collection Sewers - Gravity	2.00%	-	131	-	134,216	6,710,716	3,632,346
7	362	Special Collecting Structures	2.00%	-	-	-	-	-	-
8	363	Customer Services	2.00%	-	1,582	-	26,250	1,311,726	861,936
9	364	Flow Measuring Devices	10.00%	-	-	-	-	65,412	65,412
10	366	Reuse Services	2.00%	-	-	-	-	-	-
11	367	Reuse Meters and Installation	8.33%	-	-	-	-	-	-
12	370	Receiving Wells	3.33%	-	-	-	28,875	867,120	556,336
13	371	Pumping Equipment	12.50%	92,029	-	-	98,629	982,058	375,312
14	374	Reuse Distribution Reservoirs	2.50%	-	-	-	-	-	-
15	375	Reuse Trans. and Dist. System	2.50%	-	-	-	-	-	-
16	380	Treatment & Disposal Equipment	2.22%	-	-	-	477	984,179	975,976
17	380.1	Nogales WWTP	4.72%	-	-	-	114,777	2,431,717	1,038,400
18	381	Plant Sewers	5.00%	-	-	-	768	15,362	6,039
19	382	Outfall Sewer Lines	3.33%	-	-	-	-	-	-
20	389	Other Sewer Plant & Equipment	6.67%	-	-	-	120	58,963	58,009
21	390	Office Furniture & Equipment	6.67%	-	-	-	7,339	110,024	87,782
22	390.1	Computers and Software	20.00%	-	-	-	6,187	66,979	52,344
23	391	Transportation Equipment	20.00%	-	-	-	620	6,322	6,322
24	392	Stores Equipment	4.00%	-	-	-	-	-	-
25	393	Tools, Shop & Garage Equipment	5.00%	-	-	-	1,486	34,865	4,033
26	394	Laboratory Equipment	10.00%	-	-	-	394	3,940	2,167
27	395	Power Operated Equipment	5.00%	-	-	-	1,497	29,947	6,738
28	396	Communication Equipment	10.00%	-	5,493	-	1,369	16,997	2,313
29	397	Miscellaneous Equipment	10.00%	-	-	-	-	-	-
29	398	Other Tangible Plant	10.00%	-	-	-	-	3,913	3,913
34		Rounding		-	-		-	-	-
35									
36		TOTALS		117,386	7,206	-	449,785	14,789,930	7,924,861

Liberty Utilities (Rio Rico Water & Sewer) Corp. Sewer Division
Plant Additions and Retirements

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Witness: Bourassa

Line No.	NARUC Acct No.	Description	Allowed Deprec. Rate	2020 Adjusted Plant Additions	Adjusted Plant Retirements	Salvage A/D Only	Depreciation (Calculated)	Plant Balance	Accum. Deprec.
1	351	Organization Cost	0.00%	-	-	-	-	5,785	-
2	352	Franchise Cost	0.00%	-	-	-	-	417	-
3	535	Land and Land Rights	0.00%	-	-		-	7,545	-
4	354	Structures & Improvements	3.33%	3,346	-	-	13,944	420,408	101,689
5	355	Power Generation Equip	5.00%	-	-	-	-	-	-
6	360	Collection Sewers - Forced	2.00%	36,179	-	-	13,539	695,059	115,279
6	361	Collection Sewers - Gravity	2.00%	59,722	-	-	134,812	6,770,438	3,767,157
7	362	Special Collecting Structures	2.00%	-	-	-	-	-	-
8	363	Customer Services	2.00%	26,361	-	-	26,498	1,338,087	888,434
9	364	Flow Measuring Devices	10.00%	-	-	-	-	65,412	65,412
10	366	Reuse Services	2.00%	-	-	-	-	-	-
11	367	Reuse Meters and Installation	8.33%	-	-	-	-	-	-
12	370	Receiving Wells	3.33%	-	-	-	28,875	867,120	585,211
13	371	Pumping Equipment	12.50%	55,963	-	-	102,402	1,038,021	477,714
14	374	Reuse Distribution Reservoirs	2.50%	-	-	-	-	-	-
15	375	Reuse Trans. and Dist. System	2.50%	-	-	-	-	-	-
16	380	Treatment & Disposal Equipment	2.22%	-	-	-	477	984,179	976,453
17	380.1	Nogales WWTP	4.72%	-	-	-	114,777	2,431,717	1,153,177
18	381	Plant Sewers	5.00%	-	-	-	768	15,362	6,807
19	382	Outfall Sewer Lines	3.33%	-	-	-	-	-	-
20	389	Other Sewer Plant & Equipment	6.67%	-	-	-	120	58,963	58,128
21	390	Office Furniture & Equipment	6.67%	-	-	-	7,339	110,024	95,120
22	390.1	Computers and Software	20.00%	1,866	-	-	5,233	68,845	57,578
23	391	Transportation Equipment	20.00%	-	-	-	-	6,322	6,322
24	392	Stores Equipment	4.00%	-	-	-	-	-	-
25	393	Tools, Shop & Garage Equipment	5.00%	-	-	-	1,486	34,865	5,520
26	394	Laboratory Equipment	10.00%	-	-	-	394	3,940	2,561
27	395	Power Operated Equipment	5.00%	-	-	-	1,497	29,947	8,236
28	396	Communication Equipment	10.00%	1,069	-	-	1,148	18,066	3,460
29	397	Miscellaneous Equipment	10.00%	-	-	-	-	-	-
29	398	Other Tangible Plant	10.00%	71,193	-	-	3,560	75,106	7,473
34		Rounding		-	-		-	-	-
35									
36		TOTALS		255,698	-	-	456,869	15,045,629	8,381,730

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Plant Additions and Retirements

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Witness: Bourassa

Line No.	NARUC Acct No.	Description	Allowed Deprec. Rate	2021 Adjusted Plant Additions	Adjusted Plant Retirements	Salvage A/D Only	Depreciation (Calculated)	Plant Balance	Accum. Deprec.
1	351	Organization Cost	0.00%	-	-	-	-	5,785	-
2	352	Franchise Cost	0.00%	-	-	-	-	417	-
3	535	Land and Land Rights	0.00%	-	-		-	7,545	-
4	354	Structures & Improvements	3.33%	59,422	-	-	14,989	479,831	116,678
5	355	Power Generation Equip	5.00%	-	-	-	-	-	-
6	360	Collection Sewers - Forced	2.00%	616,048	-	-	20,062	1,311,107	135,340
6	361	Collection Sewers - Gravity	2.00%	776,831	-	-	143,177	7,547,269	3,910,334
7	362	Special Collecting Structures	2.00%	-	-	-	-	-	-
8	363	Customer Services	2.00%	15,453	-	-	26,916	1,353,539	915,350
9	364	Flow Measuring Devices	10.00%	-	-	-	-	65,412	65,412
10	366	Reuse Services	2.00%	-	-	-	-	-	-
11	367	Reuse Meters and Installation	8.33%	-	-	-	-	-	-
12	370	Receiving Wells	3.33%	-	-	-	28,875	867,120	614,086
13	371	Pumping Equipment	12.50%	116,742	-	-	101,635	1,154,763	579,349
14	374	Reuse Distribution Reservoirs	2.50%	-	-	-	-	-	-
15	375	Reuse Trans. and Dist. System	2.50%	-	-	-	-	-	-
16	380	Treatment & Disposal Equipment	2.22%	-	-	-	477	984,179	976,929
17	380.1	Nogales WWTP	4.72%	-	-	-	114,777	2,431,717	1,267,954
18	381	Plant Sewers	5.00%	-	-	-	768	15,362	7,575
19	382	Outfall Sewer Lines	3.33%	-	-	-	-	-	-
20	389	Other Sewer Plant & Equipment	6.67%	-	-	-	120	58,963	58,248
21	390	Office Furniture & Equipment	6.67%	-	-	-	7,339	110,024	102,459
22	390.1	Computers and Software	20.00%	29,386	-	-	7,219	98,231	64,797
23	391	Transportation Equipment	20.00%	49,685	-	-	4,968	56,007	11,291
24	392	Stores Equipment	4.00%	-	-	-	-	-	-
25	393	Tools, Shop & Garage Equipment	5.00%	52,308	-	-	2,794	87,173	8,314
26	394	Laboratory Equipment	10.00%	-	-	-	394	3,940	2,955
27	395	Power Operated Equipment	5.00%	-	-	-	1,497	29,947	9,733
28	396	Communication Equipment	10.00%	5,889	-	-	1,496	23,955	4,956
29	397	Miscellaneous Equipment	10.00%	-	-	-	-	-	-
29	398	Other Tangible Plant	10.00%	-	-	-	7,119	75,106	14,592
34		Rounding		-	-		-	-	-
35									
36		TOTALS		1,721,763	-	-	484,621	16,767,392	8,866,352

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Line No.	NARUC Acct No.	Description	Allowed Deprec. Rate	2022 Adjusted Plant Additions	Adjusted Plant Retirements	Salvage A/D Only	Depreciation (Calculated)	Plant Balance	Accum. Deprec.
1	351	Organization Cost	0.00%	-	-	-	-	5,785	-
2	352	Franchise Cost	0.00%	-	-	-	-	417	-
3	535	Land and Land Rights	0.00%	-	-		-	7,545	-
4	354	Structures & Improvements	3.33%	7,699	-	-	16,107	487,529	132,785
5	355	Power Generation Equip	5.00%	-	-	-	-	-	-
6	360	Collection Sewers - Forced	2.00%	95,833	-	-	27,180	1,406,940	162,521
6	361	Collection Sewers - Gravity	2.00%	287,010	-	-	153,815	7,834,279	4,064,150
7	362	Special Collecting Structures	2.00%	-	-	-	-	-	-
8	363	Customer Services	2.00%	59,868	-	-	27,669	1,413,407	943,020
9	364	Flow Measuring Devices	10.00%	-	-	-	-	65,412	65,412
10	366	Reuse Services	2.00%	-	-	-	-	-	-
11	367	Reuse Meters and Installation	8.33%	-	-	-	-	-	-
12	370	Receiving Wells	3.33%	-	-	-	28,875	867,120	642,961
13	371	Pumping Equipment	12.50%	343,482	-	-	121,537	1,498,245	700,886
14	374	Reuse Distribution Reservoirs	2.50%	-	-	-	-	-	-
15	375	Reuse Trans. and Dist. System	2.50%	-	-	-	-	-	-
16	380	Treatment & Disposal Equipment	2.22%	68,460	-	-	2,188	1,052,639	979,118
17	380.1	Nogales WWTP	4.72%	-	-	-	114,777	2,431,717	1,382,731
18	381	Plant Sewers	5.00%	-	-	-	768	15,362	8,343
19	382	Outfall Sewer Lines	3.33%	-	-	-	-	-	-
20	389	Other Sewer Plant & Equipment	6.67%	-	-	-	120	58,963	58,368
21	390	Office Furniture & Equipment	6.67%	1,441	-	-	6,983	111,465	109,442
22	390.1	Computers and Software	20.00%	-	-	-	10,157	98,231	74,954
23	391	Transportation Equipment	20.00%	-	-	-	9,937	56,007	21,228
24	392	Stores Equipment	4.00%	-	-	-	-	-	-
25	393	Tools, Shop & Garage Equipment	5.00%	10,155	-	-	4,356	97,328	12,669
26	394	Laboratory Equipment	10.00%	-	-	-	394	3,940	3,349
27	395	Power Operated Equipment	5.00%	-	-	-	1,497	29,947	11,230
28	396	Communication Equipment	10.00%	3,751	-	-	1,978	27,706	6,933
29	397	Miscellaneous Equipment	10.00%	-	-	-	-	-	-
29	398	Other Tangible Plant	10.00%	-	-	-	7,119	75,106	21,711
34		Rounding		-	-		-	-	-
35									
36		TOTALS		877,698	-	-	535,458	17,645,090	9,401,810

Liberty Utilities (Rio Rico Water & Sewer) Corp. Sewer Division
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 3.13
Witness: Bourassa

Line No.	NARUC Acct No.	Description	Allowed Deprec. Rate	2023 Adjusted Plant Additions	Adjusted Plant Retirements	Salvage A/D Only	Thru 4/30 Depreciation (Calculated)	Thru 4/30 Plant Balance	Thru 4/30 Accum. Deprec.
1	351	Organization Cost	0.00%	-	-	-	-	5,785	-
2	352	Franchise Cost	0.00%	-	-	-	-	417	-
3	535	Land and Land Rights	0.00%	-	-		-	7,545	-
4	354	Structures & Improvements	3.33%	-	-	-	5,406	487,529	138,191
5	355	Power Generation Equip	5.00%	-	-	-	-	-	-
6	360	Collection Sewers - Forced	2.00%	-	-	-	9,370	1,406,940	171,891
6	361	Collection Sewers - Gravity	2.00%	1,761,192	-	-	58,041	9,595,471	4,122,191
7	362	Special Collecting Structures	2.00%	-	-	-	-	-	-
8	363	Customer Services	2.00%	-	-	-	9,413	1,413,407	952,433
9	364	Flow Measuring Devices	10.00%	-	-	-	-	65,412	65,412
10	366	Reuse Services	2.00%	-	-	-	-	-	-
11	367	Reuse Meters and Installation	8.33%	-	-	-	-	-	-
12	370	Receiving Wells	3.33%	-	-	-	9,615	867,120	652,577
13	371	Pumping Equipment	12.50%	-	-	-	45,554	1,498,245	746,440
14	374	Reuse Distribution Reservoirs	2.50%	-	-	-	-	-	-
15	375	Reuse Trans. and Dist. System	2.50%	-	-	-	-	-	-
16	380	Treatment & Disposal Equipment	2.22%	-	-	-	1,299	1,052,639	980,416
17	380.1	Nogales WWTP	4.72%	-	-	-	38,221	2,431,717	1,420,952
18	381	Plant Sewers	5.00%	-	-	-	256	15,362	8,599
19	382	Outfall Sewer Lines	3.33%	-	-	-	-	-	-
20	389	Other Sewer Plant & Equipment	6.67%	-	-	-	40	58,963	58,407
21	390	Office Furniture & Equipment	6.67%	-	-	-	60	111,465	109,501
22	390.1	Computers and Software	20.00%	-	-	-	2,672	98,231	77,626
23	391	Transportation Equipment	20.00%	-	-	-	3,309	56,007	24,537
24	392	Stores Equipment	4.00%	-	-	-	-	-	-
25	393	Tools, Shop & Garage Equipment	5.00%	-	-	-	1,535	97,328	14,204
26	394	Laboratory Equipment	10.00%	-	-	-	131	3,940	3,480
27	395	Power Operated Equipment	5.00%	-	-	-	499	29,947	11,729
28	396	Communication Equipment	10.00%	-	-	-	721	27,706	7,654
29	397	Miscellaneous Equipment	10.00%	-	-	-	-	-	-
29	398	Other Tangible Plant	10.00%	-	-	-	2,371	75,106	24,082
34		Rounding		-	-		-	-	-
35									
36		TOTALS		1,761,192	-	-	188,512	19,406,282	9,590,322

Liberty Utilities (Rio Rico Water & Sewer) Corp. Sewer Division
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 3.14
Witness: Bourassa

Line No.	NARUC Acct No.	Description	Allowed Deprec. Rate	PTY Plant	PTY Retirements	PTY Depreciation	Plant Balance	Accum. Deprec.
				PTY				
1	351	Organization Cost	0.00%	-	-	-	5,785	-
2	352	Franchise Cost	0.00%	-	-	-	417	-
3	535	Land and Land Rights	0.00%	-		-	7,545	-
4	354	Structures & Improvements	3.33%	-	-	-	487,529	138,191
5	355	Power Generation Equip	5.00%	-	-	-	-	-
6	360	Collection Sewers - Forced	2.00%	76,330	-	763	1,483,269	172,654
6	361	Collection Sewers - Gravity	2.00%	389,276	-	3,893	9,984,746	4,126,084
7	362	Special Collecting Structures	2.00%	-	-	-	-	-
8	363	Customer Services	2.00%	70,258	-	703	1,483,665	953,136
9	364	Flow Measuring Devices	10.00%	-	-	-	65,412	65,412
10	366	Reuse Services	2.00%	-	-	-	-	-
11	367	Reuse Meters and Installation	8.33%	-	-	-	-	-
12	370	Receiving Wells	3.33%	-	-	-	867,120	652,577
13	371	Pumping Equipment	12.50%	323,469	-	20,217	1,821,714	766,657
14	374	Reuse Distribution Reservoirs	2.50%	-	-	-	-	-
15	375	Reuse Trans. and Dist. System	2.50%	-	-	-	-	-
16	380	Treatment & Disposal Equipment	2.22%	68,460	-	1,712	1,121,100	982,128
17	380.1	Nogales WWTP	4.72%	-	-	-	2,431,717	1,420,952
18	381	Plant Sewers	5.00%	-	-	-	15,362	8,599
19	382	Outfall Sewer Lines	3.33%	-	-	-	-	-
20	389	Other Sewer Plant & Equipment	6.67%	-	-	-	58,963	58,407
21	390	Office Furniture & Equipment	6.67%	-	-	-	111,465	109,501
22	390.1	Computers and Software	20.00%	-	-	-	98,231	77,626
23	391	Transportation Equipment	20.00%	-	-	-	56,007	24,537
24	392	Stores Equipment	4.00%	-	-	-	-	-
25	393	Tools, Shop & Garage Equipment	5.00%	32,540	-	814	129,869	15,018
26	394	Laboratory Equipment	10.00%	-	-	-	3,940	3,480
27	395	Power Operated Equipment	5.00%	-	-	-	29,947	11,729
28	396	Communication Equipment	10.00%	-	-	-	27,706	7,654
29	397	Miscellaneous Equipment	10.00%	-	-	-	-	-
29	398	Other Tangible Plant	10.00%	-	-	-	75,106	24,082
34		Rounding						
35								
36		TOTALS		960,333	-	28,100	20,366,615	9,618,423

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2

Exhibit
Schedule B-2
Page 4
Witness: Bourassa

Accumulated Depreciation

Line No.	Acct. No.	Description	Per Books Accum. Depr.	Adjustments A Allocated Corporate Plant	B PTY Plant A/D	C Adjustments to Reconcile A/D to Reconstruction	Adjusted Accum. Depr.
6	108	A/D Not Classified	$ 418,496			$ (418,496)	$ -
7	351	Organization	-		-	-	-
8	352	Franchise	-		-	-	-
9	353	Land	-		-	-	-
10	354	Structures & Improvements	123,598		-	14,593	138,191
11	355	Power Generation	-		-	-	-
12	360	Collection Sewer Forced	194,994		763	(23,103)	172,654
13	361	Collection Sewers Gravity	4,132,587		3,893	(10,396)	4,126,084
14	362	Special Collecting Structures	-		-	-	-
15	363	Customer Services	949,299		703	3,134	953,136
16	364	Flow Measuring Devices	63,931		-	1,481	65,412
17	366	Reuse Services	-		-	-	-
18	367	Reuse Meters And Installation	-		-	-	-
19	370	Receiving Wells	653,087		-	(511)	652,577
20	371	Pumping Equipment	621,057		20,217	125,383	766,657
21	374	Reuse Distribution Reservoirs	-		-	-	-
22	375	Reuse Trans. and Dist. System	-		-	-	-
23	380	Treatment & Disposal Equipment	1,996,659		1,712	(1,016,243)	982,128
24	380.1	Nogales WWTP	371,708		-	1,049,244	1,420,952
25	381	Plant Sewers	8,570		-	28	8,599
26	382	Outfall Sewer Lines	-		-	-	-
27	389	Other Sewer Plant & Equipment	65,770		-	(7,363)	58,407
28	390	Office Furniture & Equipment	108,744		-	757	109,501
29	390.1	Computers and Software	71,091		-	6,535	77,626
30	391	Transportation Equipment	6,323		-	18,214	24,537
31	392	Stores Equipment	-		-	-	-
32	393	Tools, Shop And Garage Equip	14,439		814	(235)	15,018
33	394	Laboratory Equip	5,215		-	(1,735)	3,480
34	395	Power Operated Equipment	12,104		-	(375)	11,729
35	396	Communication Equip	5,012		-	2,642	7,654
36	397	Miscellaneous Equip.	(27)		-	27	-
37	398	Other Tangible Plant	23,025		-	1,057	24,082
39		SUBTOTAL	9,845,683	-	28,100	(255,361)	9,618,423
41	903	Land and Land Rights		$ -	$ -		$ -
42	904	Structures and Improvments		5,915	-		5,915
43	940	Office Furniture and Fixtures		1,595	-		1,595
44	940.1	Computers and Software		2,653	2,238		4,891
45	940.2	Customer First		6,017	-		6,017
46	955	Power Generation		6	-		6
47	995	Power Operated Equipment		1,062	-		1,062
48							-
49		TOTALS	$ 9,845,683	$ 17,248	$ 30,338	$ (255,361)	$ 9,637,909
51		Accumulated Depreciation per Books					$ 9,845,683
53		Increase (decrease) in Accumulated Depreciation					$ (207,774)
55		Adjustment to Accumulated Depreciation					$ (207,774)

SUPPORTING SCHEDULES
B-2, pages 4.1 through 4.3

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2 - A

Exhibit
Schedule B-2
Page 4.1
Witness: Bourassa

Line No.						
1	Corporate Plant A/D					
2			[1]	[2]	[3]	[4] = [1]x[2]x[3]
3				Liberty		Allocated
4	Acct.		Original	Utilities		Original
5	No.	Description	Cost	Factor	Factor	Cost
6	903	Land and Land Rights	$ -	6.6567%	2.3884%	$ -
	904	Structures and Improvements	769,338	6.6567%	2.3884%	1,223
7						
8						
9						
10						
11	LU Sub-Corp. Plant (8020) A/D					
12						
13	903	Land and Land Rights	$ -	51.39%	2.3884%	$ -
14	904	Structures and Improvements	382,268	51.39%	2.3884%	4,692
15	940	Office Furniture and Equipment	129,934	51.39%	2.3884%	1,595
16	940.1	Computers and Software	111,091	100.00%	2.3884%	2,653
17	940.2	Customer First	251,922	100.00%	2.3884%	6,017
18	955	Power Generation	523	51.39%	2.3884%	6
19	995	Power Operated Equipment	86,505	51.39%	2.3884%	1,062
20						
21	Totals					
22						
23	903	Land and Land Rights	$ -			$ -
24	904	Structures and Improvements	1,151,606			5,915
25	940	Office Furniture and Equipment	129,934			1,595
26	940.1	Computers and Software	111,091			2,653
27	940.2	Customer First	251,922			6,017
28	955	Power Generation	523			6
29	995	Power Operated Equipment	86,505			1,062
30			$ 1,731,582			$ 17,248
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42		TOTALS	$ 5,194,746			$ 51,744
43						
44						
45	SUPPORTING SCHEDULE				RECAP SCHEDULES:	
46	Work papers				B-2, page 4	
47						

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2 - B

Exhibit
Schedule B-2
Page 4.2
Witness: Bourassa

Line No.					
1	PTY Plant A/D				
2					
3					
4	Acct.		Depr	PTY	
5	No.	Description	Rate	Plant	Depreciation
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	360	Collection Sewer Forced	2.00%	76,330	763
12	361	Collection Sewers Gravity	2.00%	389,276	3,893
13	362	Special Collecting Structures	2.00%	-	-
14	363	Customer Services	2.00%	70,258	703
15	364	Flow Measuring Devices	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%	323,469	20,217
20	374	Reuse Distribution Reservoirs	2.50%	-	-
21	375	Reuse Trans. and Dist. System	2.50%	-	-
22	380	Treatment & Disposal Equipment	5.00%	68,460	1,712
23	380.1	Nogales WWTP	4.72%	-	-
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%	32,540	814
32	394	Laboratory Equip	10.00%	-	-
33	395	Power Operated Equip	5.00%	-	-
34	396	Communication Equip	10.00%	-	-
35	398	Other Tangible Plant	10.00%	-	-
36					
37					
38					
39					
40					
41		Subtotal		$ 960,333	$ 28,100
42					
43	903	Land and Land Rights	0.00%	$ -	$ -
44	904	Structures and Improvments	2.56%	-	-
45	940	Office Furniture and Fixtures	4.00%	-	-
46	940.1	Computers and Software	20.00%	22,378	2,238
47	940.2	Customer First	5.00%	-	-
48	955	Power Generation	5.00%	-	-
49	995	Power Operated Equipment	5.00%	-	-
50		Subtotal		$ 22,378	$ 2,238
51					
52		Total		$ 982,711	$ 30,338
53					
54					
55	SUPPORTING SCHEDULE			RECAP SCHEDULES:	
56	Work papers			B-2, page 4	
57					

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2 - C

Exhibit
Schedule B-2
Page 4.3
Witness: Bourassa

Reconciliation of A/D to A/D Reconstruction

Acct. No.	Description	Orginal Cost	B-2 Adjustments	Adjusted Orginal Cost	Plant Per Reconstruction	Difference
108	A/D Not Classified	$ 418,496	$ -	$ 418,496	$ -	$ (418,496)
351	Organization	-	-	-	-	-
352	Franchise	-	-	-	-	-
353	Land	-	-	-	-	-
354	Structures & Improvements	123,598	-	123,598	138,191	14,593
355	Power Generation	-	-	-	-	-
360	Collection Sewer Forced	194,994	763	195,757	172,654	(23,103)
361	Collection Sewers Gravity	4,132,587	3,893	4,136,480	4,126,084	(10,396)
362	Special Collecting Structures	-	-	-	-	-
363	Customer Services	949,299	703	950,002	953,136	3,134
364	Flow Measuring Devices	63,931	-	63,931	65,412	1,481
366	Reuse Services	-	-	-	-	-
367	Reuse Meters And Installation	-	-	-	-	-
370	Receiving Wells	653,087	-	653,087	652,577	(511)
371	Pumping Equipment	621,057	20,217	641,273	766,657	125,383
374	Reuse Distribution Reservoirs	-	-	-	-	-
375	Reuse Trans. and Dist. System	-	-	-	-	-
380	Treatment & Disposal Equipment	1,996,659	1,712	1,998,371	982,128	(1,016,243)
380.1	Nogales WWTP	371,708	-	371,708	1,420,952	1,049,244
381	Plant Sewers	8,570	-	8,570	8,599	28
382	Outfall Sewer Lines	-	-	-	-	-
389	Other Sewer Plant & Equipment	65,770	-	65,770	58,407	(7,363)
390	Office Furniture & Equipment	108,744	-	108,744	109,501	757
390.1	Computers and Software	71,091	-	71,091	77,626	6,535
391	Transportation Equipment	6,323	-	6,323	24,537	18,214
392	Stores Equipment	-	-	-	-	-
393	Tools, Shop And Garage Equip	14,439	814	15,253	15,018	(235)
394	Laboratory Equip	5,215	-	5,215	3,480	(1,735)
395	Power Operated Equipment	12,104	-	12,104	11,729	(375)
396	Communication Equip	5,012	-	5,012	7,654	2,642
397	Miscellaneous Equipment	(27)	-	(27)	-	27
398	Other Tangible Plant	23,025	-	23,025	24,082	1,057
						-
	TOTALS	$ 9,845,683	$ 28,100	$ 9,873,783	$ 9,618,423	$ (255,361)

SUPPORTING SCHEDULE
B-2, pages 4.1
B-2, pages 3.4 through 3.14

RECAP SCHEDULES:
B-2, page 4

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Adjustment 3

Exhibit
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	Computed balance at End of Test Year	$ 5,575,588	$ 4,358,243
6			
7	Book balance at End of Test Year	$ 5,575,588	$ 4,271,469
8			
9	Increase (decrease)	$ -	$ 86,774
10			
11			
12	Adjustment to CIAC/AA CIAC	$ -	$ (86,774)
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			
23			
24			
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27			
28			
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Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Contributions-in-aid of Construction and Amortization

Exhibit
Schedule B-2
Page 5.1
Witness: Bourassa

Line No.		Decision Balance 12/31/2014	2015 Additions	2015 Balance 12/31/2010	2016 Additions	2016 Balance 12/31/2011	2017 Additions	2017 Balance 12/31/2012	2018 Additions	2018 Balance 4/30/2023
1										
2										
3										
4										
5	CIAC	$ 5,112,247	$ -	$ 5,112,247	$ -	$ 5,112,247	$ -	$ 5,112,247	$ -	$ 5,112,247
6										
7	Details:									
8	Additions BV									
9	NS & SS Additional CIAC post RC									
10										
11										
12										
13	Total		$ -		$ -		$ -		$ -	
14										
15										
16	Amortization Decision	2,943,275								
17	Amortization Rate			3.11%		2.99%		3.05%		3.16%
18	Amortization			$ 159,237		$ 152,781		$ 155,686		$ 161,697
19	Accumulated Amortization			3,102,512		3,255,293		3,410,979		3,572,676
20										
21	Net CIAC	$ 2,168,972	$ -	$ 2,009,735	$ -	$ 1,856,954	$ -	$ 1,701,268	$ -	$ 1,539,571
22										

Liberty Utilities (Rio Rico Water & Sewer) Cor
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustme
Contributions-in-aid of Construction and Amortiz

Exhibit
Schedule B-2
Page 5.2
Witness: Bourassa

Line No.		2019		2020		2021	
1			Balance		Balance		Balance
2		Additions	12/31/2019	Additions	12/31/2020	Additions	12/31/2021
3							
4							
5	CIAC	$ 463,341	$ 5,575,588	$ -	$ 5,575,588	$ -	$ 5,575,588
6							
7	Details:						
8	Additions BV	463,341					
9	NS & SS Additional CIAC post RC						
10							
11							
12							
13	Total	$ 463,341		$ -		$ -	
14							
15							
16	Amortization Decision						
17	Amortization Rate		3.29%		3.31%		3.13%
18	Amortization		$ 183,338		$ 184,350		$ 174,582
19	Accumulated Amortization		3,756,014		3,940,364		4,114,946
20							
21	Net CIAC	$ 463,341	$ 1,819,574	$ -	$ 1,635,224	$ -	$ 1,460,642
22							

Liberty Utilities (Rio Rico Water & Sewer) Cor
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustme
Contributions-in-aid of Construction and Amortiz

Exhibit
Schedule B-2
Page 5.3
Witness: Bourassa

Line No.		2022		2023	
1			Balance		Balance
2		Additions	12/31/2022	Additions	4/30/2023
3					
4					
5	CIAC	$ -	$ 5,575,588	$ -	$ 5,575,588
6					
7	Details:				
8	Additions BV				
9	NS & SS Additional CIAC post RC				
10					
11					
12					
13	Total	$ -		$ -	
14					
15					
16	Amortization Decision				
17	Amortization Rate		3.31%		1.05%
18	Amortization		$ 184,669		$ 58,627
19	Accumulated Amortization		4,299,616		4,358,243
20					
21	Net CIAC	$ -	$ 1,275,973	$ -	$ 1,217,345
22					

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Adjustment 4
Advances-in-Aid of Construction (AIAC)

Exhibit
Schedule B-2
Page 6
Witness: Bourassa

Line No.			
1			
2			
3			
4	Computed balance at End of Test Year	$	-
5			
6	Book balance at End of Test Year	$	0
7			
8	Increase (decrease)	$	(0)
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19	SUPPORTING SCHEDULES	RECAP SCHEDULES:	
20	E-1	B-2, page 2	
21	B-2, page 6.1		
22			
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33			
34			
35			

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Advances-in-Aid of Construction (AIAC)

Exhibit
Schedule B-2
Page 6.1
Witness: Bourassa

Line No.		Decision (1)	2015		2016		2017		2018	
1		Balance		Balance		Balance		Balance		Balance
2		12/31/2014	Activity	12/31/2015	Activity	12/31/2016	Activity	12/31/2017	Activity	12/31/2018
3										
4										
5	AIAC	529,379	-	469,011	-	467,353	-	465,353	-	463,342
6	Additions									
7	Refunds		(1,772)		(1,658)		(2,000)		(2,012)	
8	AIAC to CIAC									
9	AIAC in Progress		(28,134)							
10	Developer Admin Deposit		(30,463)							
11	RC True Up									
12										
13	Total AIAC	529,379	(60,368)	469,011	(1,658)	467,353	(2,000)	465,353	(2,012)	463,342
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										

Liberty Utilities (Rio Rico Water & Sewer) C
Test Year Ended April 30, 2023
Advances-in-Aid of Construction (AIAC)

Exhibit
Schedule B-2
Page 6.1
Witness: Bourassa

Line No.		2019		2020		2021	
1			Balance		Balance		Balance
2		Activity	12/31/2019	Activity	12/31/2020	Activity	12/31/2021
3							
4							
5	AIAC	-	0	-	0	-	0
6	Additions						
7	Refunds						
8	AIAC to CIAC						
9	AIAC in Progress	(463,341)					
10	Developer Admin Deposit						
11	RC True Up						
12							
13	Total AIAC	(463,341)	0	-	0	-	0
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							

Liberty Utilities (Rio Rico Water & Sewer) C
Test Year Ended April 30, 2023
Advances-in-Aid of Construction (AIAC)

Exhibit
Schedule B-2
Page 6.1
Witness: Bourassa

Line No.		2022		2023	
1			Balance		Balance
2		Activity	12/31/2022	Additions	4/30/2023
3					
4					
5	AIAC	-	0	-	0
6	Additions				
7	Refunds				
8	AIAC to CIAC				
9	AIAC in Progress				
10	Developer Admin Deposit				
11	RC True Up				
12					
13	Total AIAC	-	0	-	0
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Adjustment 5

Exhibit
Schedule B-2
Page 7.0
Witness: Bourassa

Deferred Income Tax as of April 30, 2023

Line No.			Water & Sewer Adjusted Book Value	Water & Sewer Tax Value	Probability of Realization of Future Tax Benefit	Deductible TD (Taxable TD) Expected to be Realized	Effective Tax Rate	Future Tax Asset Current	Future Tax Asset Non Current	Future Tax Liability Current	Future Tax Liability Non Current
6		Plant-in-Service	$ 71,640,342 [1]								
7		Accum. Deprec.	(34,909,935) [1]								
8		CIAC	(6,007,181) [3]								
9	Fed.	Fixed Assets	$ 30,723,226	$ 16,634,081 [2]	100.0%	$ (14,089,146)	19.97%		-		(2,813,743)
11	State	Fixed Assets	$ 30,723,226	$ 19,029,980 [2]	100.0%	$ (11,693,247)	4.900%		-		(572,969)
13	Fed &State	AIAC		659,491 [4]	100.0%	$ 659,491 [4]	24.87%		$ 164,022		
15								$ -	$ 164,022	$ -	$ (3,386,712)

Net Asset (Liability)	$ (3,222,690)
Allocation Factor - Water-Division (based on rate base before ADIT)	0.3352
Net Asset (Liability) Water Division	$ (1,080,302)
Allocated Corporate ADIT[5]	$ (49,384)
Total Asset (Liability) Water Division	$ (1,129,686)
DIT Asset (Liability) per Books	$ (10,852)
Adjustment to DIT	$ 1,118,834

Footnotes - See page 7.1

RECAP SCHEDULES:
B-2, page 2

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Adjustment 5

Exhibit
Schedule B-2
Page 7.1
Witness: Bourassa

Line No.				
1	**[1] Per adjusted book balances, land not included, corporate plant not included**			
		Water	Sewer	Water and Sewer
2	PIS per Schedule B-2, page 2	$ 51,385,107	$ 20,366,615	$ 71,751,722
3	Land and Land Rights	(45,968)	(7,545)	(53,513)
4	Organizational and Franchise	(6,202)	(6,202)	(12,404)
5	Historical AFUDC Equity	(20,267)	(25,196)	(45,463)
6	Total	$ 51,312,670	$ 20,327,672	$ 71,640,342
	A/D per Scehdule B-2, page 2	$ (25,291,512)	$ (9,618,423)	$ (34,909,935)

Line No.	**2 Computation of Net Tax Value April 30, 2023**	FEDERAL			STATE		
11	Tax Basis						
12	Adjusted Cost at December 31, 2022 per federal and state tax depr. report	$ 27,635,158			$ 32,920,321		
13	Reconciling Items not on tax report:						
14	Land on Tax and not on included in adjusted plant balance						
15	Plant adds from 1/1/2023 to 4/30/2023	1,858,810			1,858,810		
16	PTY Plant	3,524,934			3,524,934		
17	Acct 105/106 - 2022 Plant not Included on Tax as of 2022	4,202,940			4,202,940		
21	Net Unadjusted Cost tax Basis at April 30, 2023			$ 37,221,843			$ 42,507,006
23	Reductions						
24	Adjusted A/D at December 31, 2022 per federal and state tax depr. report	$ (20,214,192)			$ (23,038,084)		
25	Depreciation from1/1/2023 to 4/30/2023 on 2022 and prior plant	(236,277)			(301,649)		
26	Depreciation from1/1/2023 to 4/30/2023 on 2023 plant	(44,986)			(44,986)		
27	PTY Plant Depreciation	(92,307)			(92,307)		
31				(20,587,762)			(23,477,026)
32	Net Reductions through April 20, 2023			$ 16,634,081			$ 19,029,980
33	Net tax value of plant-in-service at April 30, 2023						

Line No.				
35	**[3] CIAC (including impact of change to probability of realization)**			
36	Gross CIAC per adjusted book balances (Water and Sewer)		$ 21,058,353	
37	CIAC reductions/addtions			
38	A.A per adjusted book balances (Water and Sewer)	$ (15,685,259)		
39		-		
40			(15,685,259)	
41	Net CIAC before unrealized AIAC			$ 5,373,094
43	Unrealized AIAC Component			
44	AIAC per adjusted book balances (Water and Sewer)		$ 905,838	
45	Adjusted Net AIAC (see footnote 5 below)		70.0%	
46	Unrealized AIAC Component % (1-Realized AIAC Component)			$ 634,086
47				$ 6,007,181
48	Total realizable CIAC			
50	**[4] AIAC (including impact of change in probability of realization)**			
51	AIAC per adjusted book balances (Water and Sewer)			$ 905,838
52	Less: Unrealized AIAC (from Note 3, above)			$ (634,086)
54	Subtotal			$ 271,751
55	Meter and Service Line Installation Charges per adjusted book balances (Water and Sewer)			387,740
56	Total realizable AIAC			$ 659,491

[5] See work papers

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Adjustment 6
Excess Accumulated Deferred Income Tax EADIT

Exhibit
Schedule B-2
Page 8
Witness: Bourassa

Line No.					
1					
2					
3					
4	Accumulated Deferred Income Tax Under Prior Tax Rates - Asset (Liability)			$	(985,501)
5					
6	Accumulated Deferred Income Tax Under New Tax Rates - Asset (Liability)			$	(635,065)
7					
8	Excess Accumulated Deferred Income Tax EADIT			$	(350,435)
9					
10	TY EADIT Balance			$	-
11					
12	Adjustment to EADIT Asset (Liability)			$	(350,435)
13					
14		Rate	Years		
15	EADIT Amortization	4.98%	5.333	$	93,070
16					
17	Net Adjustment to EADIT Asset (Liability)			$	(257,366)
18					
19					
20	Adjustment to EADIT on Schedule B-2, page 2			$	257,366
21					
22					
23					
24					
25	SUPPORTING SCHEDULES			RECAP SCHEDULES:	
26	E-1			B-2, page 2	
27	Work Papers				
28					
29					
30					

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

Exhibit
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)
	OPERATING EXPENSES						
	Salaries and Wages	$ -	61.47	-	61.47	0.16840196	$ -
	Purchased Wastewater Treat	110,711	61.47	55.20	6.27	0.01716908	1,901
	Sludge Removal	0	61.47	-	61.47	0.16840196	0
	Purchased Power	88,863	61.47	13.26	48.21	0.13207319	11,736
	Chemicals	740	61.47	(1.23)	62.70	0.17177182	127
	Fuel for Power Production	-	61.47	-	61.47	0.16840196	-
	Materials and Supplies	22,575	61.47	20.87	40.60	0.11122388	2,511
	Contractual Services - Engineering	-	61.47	35.02	26.45	0.07245675	-
	Contractual Services - Accounting	7,545	61.47	35.02	26.45	0.07245675	547
	Contractual Services - Legal	16,103	61.47	35.00	26.47	0.07251155	1,168
	Contractual Services - Management	305,683	61.47	35.00	26.47	0.07251155	22,166
	Contractual Services - Testing	-	61.47	36.01	25.46	0.06974442	-
	Contractual Services - Other	140,170	61.47	35.08	26.39	0.07229237	10,133
	Rental of Building/Real Property	3,705	61.47	35.00	26.47	0.07251155	269
	Rental of Equipment	10,393	61.47	27.32	34.15	0.09355264	972
	Transportation Expense	20,338	61.47	63.38	(1.91)	(0.00524188)	(107)
	Insurance - Vehicle	0	61.47	(182.50)	243.97	0.66840196	-
	Insurance - General Liability	19,606	61.47	(182.50)	243.97	0.66840196	13,105
	Advertising Expense	3,230	61.47	27.64	33.83	0.09267593	299
	Miscellaneous	50,064	61.47	34.62	26.85	0.07355264	3,682
	Customer Deposit Interest	0	61.47	184.36	(122.89)	(0.33669393)	-
	TAXES						
	General Taxes-Property[1]	$ 94,735	61.47	213.79	(152.32)	(0.41732864)	$ (39,535)
	General Taxes-Other	-	61.47	-	61.47	0.16840196	-
	Income Tax[1]	175,078	61.47	37.00	24.47	0.06703209	11,736
	OTHER						
	TOTAL	$ 1,069,540		WORKING CASH REQUIREMENT			$ 40,710

[1]At proposed rates.

RECAP SCHEDULES:
B-2, page 2

SEWER SCHEDULE C

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Income Statement

Exhibit
Schedule C-1
Page 1
Witness: Bourassa

Line No.		Test Year Book Results	Adjustment	Test Year Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase
1	**Revenues**					
2	Sewer Revenues	$ 1,726,839	$ 124,186	$ 1,851,025	$ 503,592	$ 2,354,617
3	Misc Revenues	1,430	-	1,430		1,430
4	**Total Operating Revenues**	$ 1,728,270	$ 124,186	$ 1,852,455	$ 503,592	$ 2,356,047
5	**Operating Expenses**					
6	Salaries and Wages	$ -	-	$ -	$ -	$ -
7	Purchased Wastewater Treatment	109,233	1,478	110,711	-	110,711
8	Sludge Removal	388	(388)	0	-	0
9	Purchased Power	79,651	9,212	88,863	-	88,863
10	Chemicals	289	452	740	-	740
11	Fuel For Power Production	-	-	-	-	-
12	Materials and Supplies	9,075	13,500	22,575	-	22,575
13	Contractual Services - Engineering	-	-	-	-	-
14	Contractual Services - Accounting	7,545	-	7,545	-	7,545
15	Contractual Services - Legal	16,103	-	16,103	-	16,103
16	Contractual Services - Management	252,737	52,946	305,683	-	305,683
17	Contractual Services - Testing	-	-	-	-	-
18	Contractual Services - Other	94,654	45,515	140,170	-	140,170
19	Rental of Building/Real Property	3,705	-	3,705	-	3,705
20	Rental of Equipment	-	10,393	10,393	-	10,393
21	Transportation Expense	20,338	-	20,338	-	20,338
22	Insurance - Vehicle	-	-	-	-	
23	Insurance - General Liability	19,606	-	19,606	-	19,606
24	Advertising Expense	3,230	-	3,230	-	3,230
25	Reg. Commission Exp. - Rate Case	-	-	-	-	-
26	Reg. Commission Exp. - Other	-	-	-	-	-
27	Bad Debt Expense	22,773	2,025	24,799	6,742	31,540
28	Miscellaneous	29,732	20,332	50,064	-	50,064
29	Depreciation & Amortization	450,406	4,152	454,558	-	454,558
30	Taxes Other Than Income	-	-	-	-	-
31	Property Taxes	70,458	16,404	86,862	7,872	94,735
32	Income Tax	-	53,464	53,464	121,614	175,078
33	Customer Deposit Interest	-	-	-	-	-
34	**Total Operating Expenses**	$ 1,189,926	$ 229,485	$ 1,419,411	$ 136,228	$ 1,555,639
35	**Operating Income**	$ 538,344	$ (105,300)	$ 433,044	$ 367,364	$ 800,408
36	**Other Income (Expense)**					
37	Interest and Dividend Income	-	-	-		-
38	AFUDC Income	28,558	-	28,558		28,558
39	Miscellaneous Non-Utility Expenses	(11,352)	-	(11,352)		(11,352)
40	Interest Expense	-	(271,543)	(271,543)		(271,543)
41						
42	**Total Other Income (Expense)**	$ 17,206	$ (271,543)	$ (254,337)	$ -	$ (254,337)
43	**Net Profit (Loss)**	$ 555,550	$ (376,843)	$ 178,707	$ 367,364	$ 546,071
44						
45	SUPPORTING SCHEDULES:				RECAP SCHEDULES:	
46	C-1, page 2				A-1	
47	E-2					
48						

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
dba Liberty Utilities
Test Year Ended April 30, 2023
Income Statement

Exhibit
Schedule C-1
Page 2.1
Witness: Bourassa

Line No.		LABEL>>>>> Test Year Book Results	1 Depreciation	2 Property Taxes	3 Rate Case Expense	4 Revenue Annualization	5 Tax Reform Credit	6 Revenue Accrual Correction	7 Bad Debt Expense	8 Customer First Operating Expense	9 Cyber Security Operating Expense
1	**Revenues**										
2	Sewer Revenues	$ 1,726,839				39,806	$ 99,380	$ (15,000)			
3	Other Revenue	1,430									
4	**Total Operating Revenues**	$ 1,728,270	$ -	$ -	$ -	$ 39,806	$ 99,380	$ (15,000)	$ -	$ -	
5	**Operating Expenses**										
6	Salaries and Wages	$ -									
7	Purchased Wastewater Treatment	109,233				1,478					
8	Sludge Removal Expense	388									
9	Purchased Power	79,651				9,212					
10	Chemicals	289				452					
11	Fuel For Power Production	-									
12	Materials and Supplies	9,075									
13	Contractual Services - Engineering	-									
14	Contractual Services - Accounting	7,545									
15	Contractual Services - Legal	16,103									
16	Contractual Services - Management	252,737								27,918	8,361
17	Contractual Services - Testing	-									
18	Contractual Services - Other	94,654									
19	Rental of Building/Real Property	3,705									
20	Rental of Equipment	-									
21	Transportation Expense	20,338									
22	Insurance - Vehicle	-									
23	Insurance - General Liability	19,606									
24	Advertising Expense	3,230									
25	Reg. Commission Exp. - Rate Case	-									
26	Reg. Commission Exp. - Other	-									
27	Bad Debt Expense	22,773							2,025		
28	Miscellaneous	29,732				405					
29	Depreciation & Amortization	450,406	4,152								
30	Taxes Other Than Income	-									
31	Property Taxes	70,458		16,404							
32	Income Tax	-									
33	Customer Deposit Interest	-									
34	**Total Operating Expenses**	$ 1,189,926	$ 4,152	$ 16,404	$ -	$ 11,547	$ -	$ -	$ 2,025	$ 27,918	$ 8,361
35	**Operating Income**	$ 538,344	$ (4,152)	$ (16,404)	$ -	$ 28,259	$ 99,380	$ (15,000)	$ (2,025)	$ (27,918)	$ (8,361)
36	**Other Income (Expense)**										
37	Interest and Dividend Income	-									
38	AFUDC Income	28,558									
39	Miscellaneous Non-Utility Expenses	(11,352)									
40	Interest Expense	-									
41											
42	**Total Other Income (Expense)**	$ 17,206	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
43	**Net Profit (Loss)**	$ 555,550	$ (4,152)	$ (16,404)	$ -	$ 28,259	$ 99,380	$ (15,000)	$ (2,025)	$ (27,918)	$ (8,361)
44											
45	SUPPORTING SCHEDULES:										
46	C-2										
47	E-2										

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sew
dba Liberty Utilities
Test Year Ended April 30, 2023
Income Statement

Exhibit
Schedule C-1
Page 2.2
Witness: Bourassa

Line No.		10 Intentionally Left Blank	11 Other Expense	12 Labor Adjustment	13 Interest Synch.	14 Income Taxes	Test Year Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase
1	**Revenues**								
2	Sewer Revenues						$ 1,851,025	$ 503,592	$ 2,354,617
3	Other Revenue						1,430		1,430
4	**Total Operating Revenues**	$ -	$ -	$ -	$ -	$ -	$ 1,852,455	$ 503,592	$ 2,356,047
5	**Operating Expenses**								
6	Salaries and Wages						$ -		$ -
7	Purchased Wastewater Treatment						110,711		110,711
8	Sludge Removal Expense		(388)				0		0
9	Purchased Power						88,863		88,863
10	Chemicals						740		740
11	Fuel For Power Production						-		-
12	Materials and Supplies		13,500				22,575		22,575
13	Contractual Services - Engineering						-		-
14	Contractual Services - Accounting						7,545		7,545
15	Contractual Services - Legal						16,103		16,103
16	Contractual Services - Management			16,667			305,683		305,683
17	Contractual Services - Testing						-		-
18	Contractual Services - Other		45,515				140,170		140,170
19	Rental of Building/Real Property						3,705		3,705
20	Rental of Equipment		10,393				10,393		10,393
21	Transportation Expense						20,338		20,338
22	Insurance - Vehicle						-		-
23	Insurance - General Liability						19,606		19,606
24	Advertising Expense						3,230		3,230
25	Reg. Commission Exp. - Rate Case						-		-
26	Reg. Commission Exp. - Other						-		-
27	Bad Debt Expense						24,799	6,742	31,540
28	Miscellaneous		19,926				50,064		50,064
29	Depreciation & Amortization						454,558		454,558
30	Taxes Other Than Income						-		-
31	Property Taxes						86,862	7,872	94,735
32	Income Tax					53,464	53,464	121,614	175,078
33	Customer Deposit Interest						-		-
34	**Total Operating Expenses**	$ -	$ 88,947	$ 16,667	$ -	$ 53,464	$ 1,419,411	$ 136,228	$ 1,555,639
35	**Operating Income**	$ -	$ (88,947)	$ (16,667)	$ -	$ (53,464)	$ 433,044	$ 367,364	$ 800,408
36	**Other Income (Expense)**								
37	Interest and Dividend Income						-		-
38	AFUDC Income						28,558		28,558
39	Miscellaneous Non-Utility Expenses						(11,352)		(11,352)
40	Interest Expense				(271,543)		(271,543)		(271,543)
41									
42	**Total Other Income (Expense)**	$ -	$ -	$ -	$ (271,543)	$ -	$ (254,337)	$ -	$ (254,337)
43	**Net Profit (Loss)**	$ -	$ (88,947)	$ (16,667)	$ (271,543)	$ (53,464)	$ 178,707	$ 367,364	$ 546,071
44									
45	SUPPORTING SCHEDULES:								
46	C-2								
47	E-2								

RECAP SCHEDULES:
C-1, page 1

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Adjustments to Revenues and Expenses

Exhibit
Schedule C-2
Page 1
Witness: Bourassa

Line No.		Adjustments to Revenues and Expenses						
		1	2	3	4	5	6	Subtotal
		Depreciation	Property Taxes	Rate Case Expense	Revenue Annualization	Tax Reform Credit	Revenue Accrual Correction	
4	Revenues	-	-	-	39,806	99,380	(15,000)	124,186
6	Expenses	4,152	16,404	-	11,547	-	-	32,103
9	Operating Income	(4,152)	(16,404)	-	28,259	99,380	(15,000)	92,083
12	Interest Expense							-
15	Other Income / Expense							-
17	Net Income	(4,152)	(16,404)	-	28,259	99,380	(15,000)	92,083

Line No.		Adjustments to Revenues and Expenses						
		7	8	9	10	11	12	Subtotal
		Bad Debt Expense	Customer First Operating Expense	Cyber Security Operating Expense	Intentionally Left Blank	Other Expense	Labor Adjustment	
25	Revenues							124,186
27	Expenses	2,025	27,918	8,361	-	88,947	16,667	176,021
30	Operating Income	(2,025)	(27,918)	(8,361)	-	(88,947)	(16,667)	(51,836)
33	Interest Expense	-						-
36	Other Income / Expense							-
38	Net Income	(2,025)	(27,918)	(8,361)	-	(88,947)	(16,667)	(51,836)

Line No.		Adjustments to Revenues and Expenses						
		13	14					Total
		Interest Synch.	Income Taxes					
46	Revenues	-	-					124,186
48	Expenses	-	53,464					229,485
51	Operating Income	-	(53,464)	-	-	-	-	(105,300)
54	Interest Expense	(271,543)						(271,543)
57	Other Income / Expense							-
59	Net Income	(271,543)	(53,464)	-	-	-	-	(376,843)

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Adjustments to Revenues and Expenses
Adjustment Number 1

Exhibit
Schedule C-2
Page 2
Witness: Bourassa

Depreciation Expense

Line No.	Acct. No.	Description	Adjusted Original Cost	Non-Depr. or Fully Depr. Plant	Depr Original Cost	Proposed Rates	Depreciation Expense
5	101	Plant-in-Service	-	-	-	0.00%	-
6	351	Organization	5,785	(5,785)	-	0.00%	-
7	352	Franchise	417	(417)	-	0.00%	-
8	353	Land	7,545	(7,545)	-	0.00%	-
9	354	Structures & Improvements	487,529		487,529	3.33%	16,235
10	355	Power Generation	-		-	5.00%	-
11	360	Collection Sewer Forced	1,483,269		1,483,269	2.00%	29,665
12	361	Collection Sewers Gravity	9,984,746		9,984,746	2.00%	199,695
13	362	Special Collecting Structures	-		-	2.00%	-
14	363	Customer Services	1,483,665		1,483,665	2.00%	29,673
15	364	Flow Measuring Devices	65,412	(65,412)	-	10.00%	-
16	366	Reuse Services	-		-	2.00%	-
17	367	Reuse Meters And Installation	-		-	8.33%	-
18	370	Receiving Wells	867,120		867,120	3.33%	28,875
19	371	Pumping Equipment	1,821,714	(246,920)	1,574,794	12.50%	196,849
20	374	Reuse Distribution Reservoirs	-		-	2.50%	-
21	375	Reuse Trans. and Dist. System	-		-	2.50%	-
22	380	Treatment & Disposal Equipment	1,121,100	(974,643)	146,457	5.00%	7,323
23	380.1	Nogales WWTP	2,431,717		2,431,717	4.72%	114,777
24	381	Plant Sewers	15,362		15,362	5.00%	768
25	382	Outfall Sewer Lines	-		-	3.33%	-
26	389	Other Sewer Plant & Equipment	58,963		58,963	6.67%	3,933
27	390	Office Furniture & Equipment	111,465	(108,783)	2,682	6.67%	179
28	390.1	Computers and Software	98,231	(47,444)	50,787	20.00%	10,157
29	391	Transportation Equipment	56,007	(6,322)	49,685	20.00%	9,937
30	392	Stores Equipment	-		-	4.00%	-
31	393	Tools, Shop And Garage Equip	129,869	(5,139)	124,730	5.00%	6,236
32	394	Laboratory Equip	3,940		3,940	10.00%	394
33	395	Power Operated Equipment	29,947		29,947	5.00%	1,497
34	396	Communication Equip	27,706	(6,055)	21,651	10.00%	2,165
35	397	Miscellaneous Equip.	-	(3,913)	(3,913)	10.00%	(391)
36	398	Other Tangible Plant	75,106		75,106	10.00%	7,511
38		SUBTOTAL	$ 20,366,615	$ (1,478,377)	$ 18,888,238		$ 665,479
40	903	Land and Land Rights	$ 2,882	$ (2,882)	$ -	0.00%	$ -
41	904	Structures and Improvments	95,328		95,328	2.56%	2,440
42	940	Office Furniture and Fixtures	13,041		13,041	6.67%	870
43	940.1	Computers and Software	35,644		35,644	20.00%	7,129
44	940.2	Customer First	618,669		618,669	5.00%	30,933
45	955	Power Generation	70		70	5.00%	4
46	995	Power Operated Equipment	11,583		11,583	5.00%	579
47		TOTALS	$ 21,143,833	$ (1,481,260)	$ 19,662,573		$ 707,434

	Balance	Amort. Rate	
50 Less: Amortization of Contributions	$ 5,575,588	3.5232%	$ (196,442)
51 Amortization of CIAC-Gross-up	5,000	3.5232%	(176)
52 Amortization of EADIT	1,129,686	4.9800%	(56,258)

55 Total Depreciation Expense	$ 454,558
57 Adjusted Test Year Depreciation Expense	450,406
59 Increase (decrease) in Depreciation Expense	4,152
61 Adjustment to Revenues and/or Expenses	$ 4,152

63 SUPPORTING SCHEDULE
64 B-2, page 3

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Adjustment to Revenues and Expenses
Adjustment Number 2

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Witness: Bourassa

Property Taxes

Line No.	DESCRIPTION	Test Year as adjusted	Company Recommended
1	Company Adjusted Test Year Revenues	$ 1,852,455	$ 1,852,455
2	Weight Factor	2	2
3	Subtotal (Line 1 * Line 2)	3,704,911	3,704,911
4	Company Recommended Revenue	1,852,455	2,356,047
5	Subtotal (Line 4 + Line 5)	5,557,366	6,060,958
6	Number of Years	3	3
7	Three Year Average (Line 5 / Line 6)	1,852,455	2,020,319
8	Department of Revenue Mutilplier	2	2
9	Revenue Base Value (Line 7 * Line 8)	3,704,911	4,040,639
10	Plus: 10% of CWIP (intentionally excluded)	-	-
11	Less: Net Book Value of Licensed Vehicles	460	460
12	Full Cash Value (Line 9 + Line 10 - Line 11)	3,704,451	4,040,179
13	Assessment Ratio	17.0%	17.0%
14	Assessment Value (Line 12 * Line 13)	629,757	686,830
15	Composite Property Tax Rate - Obtained from ADOR	13.7930%	13.7930%
16	Test Year Adjusted Property Tax Expense (Line 14 * Line 15)	$ 86,862	$ 94,735
17	Tax on Parcels	-	-
18	Total Property Taxes (Line 16 + Line 17)	$ 86,862	
19	Test Year Property Taxes	$ 70,458	
20	Adjustment to Test Year Property Taxes (Line 18 - Line 19)	**$ 16,404**	
21			
22	Property Tax on Company Recommended Revenue (Line 16 + Line 17)		$ 94,735
23	Company Test Year Adjusted Property Tax Expense (Line 18)		$ 86,862
24	Increase in Property Tax Due to Increase in Revenue Requirement		**$ 7,872**
25			
26	Increase in Property Tax Due to Increase in Revenue Requirement (Line 24)		$ 7,872
27	Increase in Revenue Requirement		$ 503,592
28	Increase in Property Tax Per Dollar Increase in Revenue (Line 26 / Line 27)		1.56321%
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			

Liberty Utilities (Rio Rico 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

Rate Case Expense

Line No.			
1			
2	Remove TY Rate Case expense	$	-
3			
4	Adjustment to Revenue and/or Expense	$	-
5			
6			
7	Proposed Rate Case Expense Surcharge		
8			
9	Estimated Rate Case Expense	$	69,160
10			
11	Estimated Amortization Period in Years		3
12			
13	Annual Rate Case Expense	$	23,053
14			
15	YE number of customers		2,358
16			
17	Monthly Surcharge	$	0.81
18			
19			
20			
21			
22	Reference		
23	Testimony		
24			
25			

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Adjustment to Revenues and Expenses
Adjustment Number 4

Exhibit
Schedule C-2
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Witness: Bourassa

Revenue Annualization

Line No.			
1			
2			
3			
4	Revenue Annualization	$	39,806
5			
6	Total Revenue from Annualization	$	39,806
7			
8	Purchased WW Treatment	$	109,233
9	Gallons Treated During Test Year (in 1,000s)		174,501
10	Cost per 1,000 gallons	$	0.6260
11			
12	Additional Gallons Treated from Annualization (in 1,000s)		2,361
13			
14	Increase (decrease) in Purchased WW Treatment	$	1,478
15			
16	Purchased Power Expense	$	680,863
17	Gallons Treated During Test Year (in 1,000s)		174,501
18	Cost per 1,000 gallons	$	3.9018
19			
20	Additional Gallons Treated from Annualization (in 1,000s)		2,361
21			
22	Increase (decrease) in Purchased Power	$	9,212
23			
24	TY Chemicals Expense	$	33,390
25	Gallons Treated During Test Year (in 1,000s)		174,501
26	Cost per 1,000 gallons	$	0.1913
27			
28	Additional Gallons Treated from Annualization (in 1,000s)		2,361
29			
30	Increase (decrease) in Chemicals Expense	$	452
31			
32	Additional billings from annualization		614
33	Postage rate	$	0.66
34			
35	Increase (decrease) in Office Expense	$	405
36			
37			
38	Adjustment to Revenue and/or Expense	$	29,737
39			
40	SUPPORTING SCHEDULES		
41	Work papers		
42	H-1		
43			

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Adjustment to Revenues and Expenses
Adjustment Number 5

Exhibit
Schedule C-2
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Witness: Bourassa

Tax Reform Credit

Line No.			
1	Reverse Tax Reform Credit	$	99,380
2			
3			
4			
5	Adjustment to Revenues	$	99,380
6			
7			
8	Adjustment to Revenue and/or Expense	$	99,380
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20	Reference		
21	Testimony		
22			
23			
24			

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Adjustment to Revenues and Expenses
Adjustment Number 6

Exhibit
Schedule C-2
Page 7
Witness: Bourassa

Revenue Accrual Correction

Line No.			
1	Correct Revenue Accrual Adjustment	$	(15,000)
2			
3			
4			
5	Adjustment to Revenues	$	(15,000)
6			
7			
8	Adjustment to Revenue and/or Expense	$	(15,000)
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20	Reference		
21	Testimony		
22	H-1		
23			
24			

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Adjustment to Revenues and Expenses
Adjustment Number 7

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Bad Debt Expense

Line No.		Revenues	Bad Debt Expense	Rate	Proposed Rate
1	Bad Debt Rate 2021	$ 1,609,700	$ 21,774	1.353%	
2	Bad Debt Rate 2022	$ 1,686,064	$ 22,689	1.346%	
3	Bad Debt Rate 2023	$ 1,728,270	$ 22,773	1.318%	
4					
5	Average of three year's of bad debt expense rate			1.339%	1.339%
6					
7				Adjusted TY	Proposed
8					
9	Revenues			$ 1,852,455	$ 2,356,047
10					
11	Computed Bad Debt Expense			$ 24,799	$ 31,540
12					
13					
14	Computed Bad Debt Expense			$ 24,799	
15	Test Year Bad Debt Expense			22,773	
16	Change in Bad Debt Expense			$ 2,025	
17					
18	Bad Debt Expense on Company recommended revenue				$ 31,540
19	Company Test Year Adjusted Bad Debt Expense				$ 24,799
20	Increase in Bad Debt due to Increase in Revenue Requirement				**$ 6,742**
21					
22	Increase in Bad Debt Expense Due to Increase in Revenue Requirement				$ 6,742
23	Increase in Revenue Requirement				$ 503,592
24	Increase in Bad Debt Expense Per Dollar Increase in Revenue				1.33869%

Liberty Utilities (Rio Rico 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

Corporate Cost Adjustment - Non-Labor

Line No.			
1			
2	Corporate Allocation Adjustment		
3			
4	Adjusted Allocated Non-Labor Costs During Test Year	$	348,548
5	Allocated Non-Labor Costs During Test Year	$	426,428
6			
7	Adjustment to Contractual Services Professional	$	(77,880)
8			
9			
10	Adjustment to Revenue and/or Expense	$	(77,880)
11			
12			
13			
14			
15			
16			
17			
18	Reference		
19	Testimony		
20	Work Papers		

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Adjustment to Revenues and Expenses
Adjustment Number 9

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Witness: Bourassa

Corporate Cost Adjustment - Labor

Line No.			
1			
2			
3	Test Year Allocated Labor Costs	$	747,059
4	Factor (1)		6.09%
5	Increase in Labor Costs	$	45,496
6			
7	Adjustment to Contractual Services - Professional	$	45,496
8			
9	Test Year Allocated Labor Costs	$	580,691
10	Factor (1)		6.09%
11	Increase in Labor Costs	$	35,364
12			
13	Adjustment to Contractual Services - Other	$	35,364
14			
15			
16			
17	Adjustment to Revenue and/or Expense	$	80,860
18			
19	Reference		
20	Testimony		
21	Work papers		
22			
23			
24			
25			

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Adjustment to Revenues and Expenses
Other Expense Adjustments

Exhibit
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Line No.			
1	Corporate Allocation Adjustment		
2			
3	Increase (decrease) in Sludge Removal Expense	$	(388)
4	Increase (decrease) in Chemicals		-
5	Increase (decrease) in Materials & Supplies		13,500
6	Increase (decrease) in Contractual Services - Legal		-
7	Increase (decrease) in Contractual Services - Other		45,515
8	Increase (decrease) in Equipment Rental		10,393
9	Increase (decrease) in Transportation Expense		-
10	Increase (decrease) in Advertising Expense		-
11	Increase (decrease) in Miscellaneous Expense		19,926
12	Total	$	88,947
13			
14			
15	Adjustment to Revenue and/or Expense	$	88,947
16			
17			
18			
19			
20			
21			
22			
23	Reference		
24	Testimony		
25	Work Papers		

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Adjustment to Revenues and Expenses
Adjustment Number 12

Exhibit
Schedule C-2
Page 13
Witness: Bourassa

Labor Expense Adjustments

Line No.			
1	Corporate Allocation Adjustment		
2			
3			
4	Increase (decrease) in Contractual Services - Management	$	16,667
5	Increase (decrease) in Contractual Services - Other		-
6			
7			
8			
9			
10	Total	$	16,667
11			
12			
13	Adjustment to Revenue and/or Expense	$	16,667
14			
15			
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19			
20			
21	Reference		
22	Testimony		
23	Work Papers		
24			

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Adjustment to Revenues and Expenses
Adjustment Number 13

Exhibit
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Witness: Bourassa

Interest Synchronization

Line No.			
1			
2			
3			
4	Fair Value Rate Base	$ 8,944,112	
5	Weighted Cost of Debt	3.04%	
6	Interest Expense		$ 271,543
7			
8	Test Year Interest Expense		$ -
9			
10	Increase (decrease) in Interest Expense		271,543
11			
12			
13			
14	Adjustment to Revenue and/or Expense		$ (271,543)
15			
16			
17	Weighted Cost of Debt Computation		
18	Pro forma Capital Structure		Weighted
19		Percent	Cost	Cost
20	Debt	46.00%	6.60%	3.04%
21	Equity	54.00%	10.95%	5.91%
22	Total	100.00%		8.95%
23				
24				
25				
26				
27				
28				
29				
30				

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Adjustment to Revenues and/or Expenses
Adjustment Number 14

Exhibit
Schedule C-2
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Witness: Bourassa

Line No.		Test Year at Present Rates	Test Year at Proposed Rates
1	Income Taxes		
2			
3			
4	Compauted Income Tax	$ 53,464	$ 175,078
5	Test Year Income tax Expense	-	53,464
6	Adjustment to Income Tax Expense	$ 53,464	$ 121,614
7			
8			
9			
10			
11			
12			
13	SUPPORTING SCHEDULE		
14	C-3, page 2		
15			
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Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
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	1.006%
4		
5	Property Tax Factor	1.174%
6		
7		
8	Total Tax Percentage	27.051%
9		
10	Operating Income % = 100% - Tax Percentage	72.949%
11		
12		
13		
14		
15	1 = Gross Revenue Conversion Factor	
16	Operating Income %	1.3708
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27	SUPPORTING SCHEDULES:	RECAP SCHEDULES:
28	C-3, page 2	A-1
29		
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42		

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023

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Schedule C-3
Page 2
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GROSS REVENUE CONVERSION FACTOR

Line No.	Description	(A)	(B)	(C)	(D)	[E]	[F]
	Calculation of Gross Revenue Conversion Factor:						
1	Revenue	100.0000%					
2	Uncollecible Factor (Line 11)	1.0057%					
3	Revenues (L1 - L2)	98.9943%					
4	Combined Federal and State Income Tax and Property Tax Rate (Line 23)	26.0454%					
5	Subtotal (L3 - L4)	72.9488%					
6	**Revenue Conversion Factor (L1 / L5)**	1.370824					
	Calculation of Uncollectible Factor:						
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	1.3387%					
11	Uncollectible Factor (L9 * L10)		1.0057%				
	Calculation of Effective Tax Rate:						
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 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%				
	Calculation of Effective Property Tax Factor						
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	1.5632%					
22	Effective Property Tax Factor (L20*L21)		1.1744%				
23	Combined Federal and State Income Tax and Property Tax Rate (L17+L22)			26.0454%			
24	Required Operating Income	$ 800,409					
25	AdjustedTest Year Operating Income (Loss)	$ 433,044					
26	Required Increase in Operating Income (L24 - L25)	$ 433,044	$ 367,364				
27	Income Taxes on Recommended Revenue (Col. (E), L52)	$ 175,078					
28	Income Taxes on Test Year Revenue (Col. (B), L54)	$ 53,464					
29	Required Increase in Revenue to Provide for Income Taxes (L27 - L28)		$ 121,614				
30	Recommended Revenue Requirement	$ 2,356,047					
31	Uncollectible Rate (Line 10)	1.3387%					
32	Uncollectible Expense on Recommended Revenue (L24 * L25)	$ 31,540					
33	Adjusted Test Year Uncollectible Expense	$ 24,799					
34	Required Increase in Revenue to Provide for Uncollectible Exp.		$ 6,742				
35	Property Tax with Recommended Revenue	$ 94,735					
36	Property Tax on Test Year Revenue	$ 86,862					
37	Increase in Property Tax Due to Increase in Revenue (L35-L36)		$ 7,872				
38	Total Required Increase in Revenue (L26 + L29 + L37)		$ 503,592				

		(A)	(B)	(C)	(D)	[E]	[F]
		Test Year			Company Recommended		
		Total	Sewer		Total	Sewer	
	Calculation of Income Tax:						
39	Revenue	$ 1,852,455	$ 1,852,455		$ 2,356,047	$ 2,356,047	
40	Operating Expenses Excluding Income Taxes	$ 1,365,947	$ 1,365,947		$ 1,380,561	$ 1,380,561	
41	Synchronized Interest (L47)	$ 271,543	$ 271,543		$ 271,543	$ 271,543	
42	Arizona Taxable Income (L39 - L40 - L41)	$ 214,965	$ 214,965		$ 703,944	$ 703,944	
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)	$ 10,533	$ 10,533	$ -	$ 34,493	$ 34,493	$ -
45	Federal Taxable Income (L42- L44)	$ 204,432	$ 204,432	$ -	$ 669,451	$ 669,451	$ -
46	Federal Income Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
47	Federal Income Tax (L45xL46)	$ 42,931	$ 42,931	$ -	$ 140,585	$ 140,585	$ -
48	Combined Federal and State Income Tax (L35 + L42)	$ 53,464	$ 53,464	$ -	$ 175,078	$ 175,078	$ -

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%

		Sewer
	Calculation of Interest Synchronization:	
52	Rate Base	$ 8,944,112
53	Weighted Average Cost of Debt	3.0360%
54	Synchronized Interest (L45 X L46)	$ 271,543

SEWER SCHEDULE D

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Summary of Cost of Capital

Exhibit
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	-	0.00%	0.00%	0.00%	12,928,929	46.00%	6.60%	3.04%
2									
3	Stockholder's Equity	20,765,450	100.00%	10.95%	10.95%	15,177,438	54.00%	10.95%	5.91%
4									
5	Totals	20,765,450	100.00%		10.95%	28,106,368	100.00%		8.95%
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 (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Cost of Long Term Debt

Exhibit
Schedule D-2
Page 1
Witness: Bourassa

Line No.	Description of Debt	End of Test Year Amount Outstanding	Annual Interest	Interest Rate	Weighted Cost	End of Projected Year Amount Outstanding	Annual Interest	Interest Rate	Weighted Cost
1	Liberty Utilities - Pro Forma		-	0.00%	0.000%	$ 12,928,929	853,309	6.60%	6.600%
2			-	0.00%	0.000%		-	0.00%	0.000%
3			-	0.00%	0.000%		-	0.00%	0.000%
4							-	0.00%	0.000%
5									
6									
7									
8									
9									
10									
11									
12									
13	Totals	$ -	-		0.000%	$ 12,928,929	$ 853,309		6.600%
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 (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Cost of Preferred Stock

Exhibit
Schedule D-3
Page 1
Witness: Bourassa

Line No.		End of Test Year			End of Projected Year		
1							
2							
3	Description	Shares		Dividend	Shares		Dividend
4	of Issue	Outstanding	Amount	Requirement	Outstanding	Amount	Requirement
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	SUPPORTING SCHEDULES:			RECAP SCHEDULES:			
22	E-1			D-1			
23							
24							
25							
26							
27							
28							
29							
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31							
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38							
39							
40							

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Cost of Common Equity

Exhibit
Schedule D-4
Page 1
Witness: Bourassa

Line No.			
1			
2	The Company is proposing a cost of common equity of	10.95%	.
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17	SUPPORTING SCHEDULES:	RECAP SCHEDULES:	
18	E-1	D-1	
19	D-4.1 to D-4.16		
20			

SEWER SCHEDULE E

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Comparative Balance Sheets

Exhibit
Schedule E-1
Page 1
Witness: Bourassa

Line No.		Test Year Ended 4/30/2023	Year Ended 4/30/2022	Year Ended 4/30/2021
1	**ASSETS**			
2	PLANT			
3	Plant In Service	$ 17,636,042	$ 16,128,222	$ 14,941,339
4	Non-Utility Plant	301,965	320,583	339,200
5	Construction Work in Progress	1,828,713	1,145,289	1,333,245
6	Property Held for Future Use	-	-	-
7	Accumulated Depreciation	(9,845,683)	(9,276,245)	(8,798,666)
8	Plant Acquisition Adjustment	-	-	-
9	Net Plant	$ 9,921,037	$ 8,317,849	$ 7,815,119
10				
11	CURRENT ASSETS			
12	Cash and Equivalents	$ -	$ -	$ -
13	Restricted Cash	-	-	-
14	Net Accounts Receivable	4,903	(1,950)	9,487
15	Inter-Company Receivable	-	-	-
16	Notes Receivable	-	-	-
17	Materials and Supplies	-	-	-
18	Prepayments	1,875	-	-
19	Accrued Utility Revenues	121,335	121,242	93,153
20	Other Current Assets	-	-	-
21	Total Current Assets	$ 128,113	$ 119,292	$ 102,641
22				
23	OTHER ASSETS			
24	Deferred Finance Costs	$ -	$ -	$ -
25	Other Deferred Debits	-	-	-
26	Other Non-Current Assets	-	-	-
27	Deferred Debits	$ -	$ -	$ -
28				
29	TOTAL ASSETS	$ 10,049,150	$ 8,437,141	$ 7,917,759
30				
31				
32	**LIABILITIES AND STOCKHOLDER EQUITY**			
33				
34	Stockholder's Equity	$ 8,313,820	$ 6,835,801	$ 6,138,778
35				
36	Long-Term Debt	$ -	$ -	$ -
37				
38	CURRENT LIABILITIES			
39	Accounts Payable	$ -	$ -	$ -
40	Current Portion of Long-Term Debt	-	-	-
41	Payables to Associated Companies	-	921	297
42	Customer Security Deposits	-	-	-
43	Customer Meter Deposits, Current	-	-	-
44	Current Portion of AIAC	-	-	-
45	Accrued Taxes	-	-	-
46	Accrued Interest	-	-	-
47	Accumulated Deferred Income Taxes, Current	-	-	-
48	Other Current Liabilities	330,257	23,542	45,697
49	Total Current Liabilities	$ 330,257	$ 24,463	$ 45,994
50				
51	DEFERRED CREDITS			
52	Customer Meter Deposits, less current	$ -	$ -	$ -
53	Advances in Aid of Construction	0	0	0
54	AIAC, in progress	84,202	83,597	73,597
55	AIAC, gross-up	-	-	-
56	Accumulated Deferred Income Tax Credits	10,852	10,852	10,852
57	Contributions In Aid of Construction	5,575,588	5,575,588	5,575,588
58	CIAC, in progress	5,000	5,000	5,000
59	Accumulated Amortization	(4,271,469)	(4,102,660)	(3,933,850)
60	Accumulated Deferred Income Taxes	-	-	-
61	Other Deferred Credits	900	4,500	1,800
62	Total Deferred Credits	$ 1,405,074	$ 1,576,878	$ 1,732,987
63				
64	Total Liabilities & Common Equity	$ 10,049,150	$ 8,437,141	$ 7,917,759
65				
66				
67				
68	SUPPORTING SCHEDULES:		RECAP SCHEDULES:	
69			A-3	
70				
71				
72				

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Comparative Income Statements

Exhibit
Schedule E-2
Page 1
Witness: Bourassa

Line No.		Test Year Ended 4/30/2023	Prior Year Ended 4/30/2022	Prior Year Ended 4/30/2021
1	**Revenues**			
2	Sewer Revenues	$ 1,726,839	$ 1,684,753	$ 1,609,127
3	Other Revenue	1,430	1,311	573
4	**Total Operating Revenues**	$ 1,728,270	$ 1,686,064	$ 1,609,700
5	**Operating Expenses**			
6	Salaries and Wages	$ -	$ -	$ -
7	Purchased Wastewater Treatment	109,233	108,999	105,163
8	Sludge Removal Expense	388	-	-
9	Purchased Power	79,651	69,537	70,327
10	Chemicals	289	73	1,910
11	Fuel For Power Production	-	-	-
12	Materials and Supplies	9,075	6,716	14,617
13	Contractual Services - Engineering	-	-	-
14	Contractual Services - Accounting	7,545	2,405	4,107
15	Contractual Services - Legal	16,103	6,408	1,104
16	Contractual Services - Management	252,737	224,163	207,623
17	Contractual Services - Testing	-	-	250
18	Contractual Services - Other	94,654	93,761	71,425
19	Rental of Building/Real Property	3,705	1,171	7,300
20	Rental of Equipment	-	-	-
21	Transportation Expense	20,338	20,052	14,000
22	Insurance - Vehicle	-	-	-
23	Insurance - General Liability	19,606	11,189	6,919
24	Advertising Expense	3,230	1,079	-
25	Reg. Commission Exp. - Rate Case	-	-	-
26	Reg. Commission Exp. - Other	-	-	-
27	Bad Debt Expense	22,773	22,689	21,774
28	Miscellaneous	29,732	51,293	24,988
29	Depreciation & Amortization	450,406	358,812	311,756
30	Taxes Other Than Income	-	2,500	2,500
31	Property Taxes	70,458	82,881	79,090
32	Income Tax	-	-	-
33	Customer Deposit Interest	-	-	-
34	**Total Operating Expenses**	$ 1,189,926	$ 1,063,730	$ 944,853
35	**Operating Income**	$ 538,344	$ 622,334	$ 664,847
36	**Other Income (Expense)**			
37	Interest and Dividend Income	-	-	-
38	AFUDC Income	28,558	-	-
39	Miscellaneous Non-Utility Expenses	(11,352)	(4,196)	(6,429)
40	Interest Expense	-	-	-
41				
42	**Total Other Income (Expense)**	$ 17,206	$ (4,196)	$ (6,429)
43	**Net Profit (Loss)**	$ 555,550	$ 618,139	$ 658,418
44				
45				
46				
47	SUPPORTING SCHEDULES:		RECAP SCHEDULES:	
48			A-2	
49				

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Comparative Statements of Cash Flows

Exhibit
Schedule E-3
Page 1
Witness: Bourassa

Line No.		Test Year Ended 4/30/2023	Prior Year Ended 4/30/2022	Prior Year Ended 4/30/2021
1				
2				
3	Cash Flows from Operating Activities			
4	Net Income	$ 555,550	$ 618,139	$ 658,418
5	Adjustments to reconcile net income to net cash			
6	provided by operating activities:			
7	Depreciation and Amortization	450,406	358,812	311,756
8	Depreciation and Amortization Adjustments	(25,662)	(13,931)	(6,157)
9	Changes in Certain Assets and Liabilities:			
10	Accounts Receivable	(6,853)	11,437	456
11	Restricted Cash			
12	Materials and Supplies Inventory			
13	Prepaid Expenses	(1,875)		
14	Deferred Charges		2,700	900
15	Receivables to Associated Co.	(921)	624	297
16	Accounts Payable			
17	Interest Payable			
18	Security Deposits			
19	Taxes Payable			
20	Other assets and liabilities	303,022	(50,244)	30,726
21	Rounding	2	(1)	(1)
22	Net Cash Flow provided by Operating Activities	$ 1,273,669	$ 927,536	$ 996,395
23	Cash Flow From Investing Activities:			
24	Capital Expenditures	(2,172,626)	(980,309)	(1,220,168)
25	Plant Held for Future Use			
26	Changes in Special Funds			
27	Net Cash Flows from Investing Activities	$ (2,172,626)	$ (980,309)	$ (1,220,168)
28	Cash Flow From Financing Activities			
29	Proceeds from Long-Term Debt			
30	Net receipt of contributions in aid of construction			
31	Net receipts of advances in aid of construction	605	10,000	5,000
32	Repayments of Long-Term Debt			
33	Distributions			
34	Deferred Financing Costs			
35	Paid in Capital	898,351	42,773	218,773
36	Net Cash Flows Provided by Financing Activities	$ 898,956	$ 52,773	$ 223,773
37	Increase(decrease) in Cash and Cash Equivalents	(1)	(0)	0
38	Cash and Cash Equivalents at Beginning of Year	0	0	-
39	Cash and Cash Equivalents at End of Year	$ (0)	$ 0	$ 0
40				
41				
42	SUPPORTING SCHEDULES:		RECAP SCHEDULES:	
43	Workpapers		A-5	
44				

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Statement of Changes in Stockholder's Equity

Exhibit
Schedule E-4
Page 1
Witness: Bourassa

Line No.		Stockholder's Equity	Retained Earnings	Total
1				
2				
3				
4	Balance, April 30, 2020	$ -	$ 5,238,534	$ 5,238,534
5	Addnl Paid In Capital Adjustment	218,773		218,773
6	Distributions		-	-
7	Rounding		-	-
8	Net Income		658,418	658,418
9				
10	Balance, April 30, 2021	$ 218,773	$ 5,896,952	$ 6,115,725
11	Addnl Paid In Capital Adjustment	42,773		42,773
12	Distributions		-	-
13	Rounding		-	-
14	Net Income		618,139	618,139
15				
16	Balance, April 30, 2022	$ 261,546	$ 6,515,091	$ 6,776,637
17	Addnl Paid In Capital Adjustment	898,351		898,351
18	Distributions		-	-
19	Rounding		1	1
20	Net Income		555,550	555,550
21				
22	Balance,April 30, 2023	$ 1,159,897	$ 7,070,642	$ 8,230,539
23				
24				
25				
26				
27				
28				
29	SUPPORTING SCHEDULES:		RECAP SCHEDULES:	
30			E-1	
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Detail of Plant in Service

Exhibit
Schedule E-5
Page 1
Witness: Bourassa

Line No.	Acct. No.	Plant Description	Plant Balance at 4/30/2022	Plant Additions, Reclass-ications or or Retirements	Plant Balance at 4/30/2023
1	106	Construction Completed - Not Cloassified	$ (1)	$ 480,934	$ 480,934
2	351	Organization	5,785	-	5,785
3	352	Franchise	417	-	417
4	353	Land	7,545	-	7,545
5	354	Structures & Improvements	419,387	61,011	480,398
6	355	Power Generation	-	-	-
7	360	Collection Sewer Forced	1,304,451	76,330	1,380,781
8	361	Collection Sewers Gravity	7,145,692	389,276	7,534,967
9	362	Special Collecting Structures	-	-	-
10	363	Customer Services	1,337,056	70,258	1,407,314
11	364	Flow Measuring Devices	65,412	-	65,412
12	366	Reuse Services	-	-	-
13	367	Reuse Meters And Installation	-	-	-
14	370	Receiving Wells	867,120	-	867,120
15	371.0	Pumping Equipment	1,077,839	323,469	1,401,308
16	374.0	Reuse Distribution Reservoirs	-	-	-
17	375	Reuse Trans. and Dist. System	-	-	-
18	380	Treatment & Disposal Equipment	984,179	68,460	1,052,639
19	380.1	Nogales WWTP	2,431,717	-	2,431,717
20	381	Plant Sewers	15,362	-	15,362
21	382	Outfall Sewer Lines	-	-	-
22	389	Other Sewer Plant & Equipment	54,250	-	54,250
23	390	Office Furniture & Equipment	110,869	-	110,869
24	390.1	Computers and Software	97,386	-	97,386
25	391	Transportation Equipment	6,323	-	6,323
26	392	Stores Equipment	-	-	-
27	393	Tools, Shop And Garage Equip	64,267	32,540	96,807
28	394	Laboratory Equip	6,132	-	6,132
29	396	Communication Equip	29,947	-	29,947
30	398	Other Tangible Plant	18,068	5,541	23,609
31					
32					
33					
34					
35					
36					
37					-
38		TOTAL WATER PLANT	$ 16,049,203	$ 1,507,819	$ 17,557,022
39					
40		SUPPORTING SCHEDULES		RECAP SCHEDULES:	
41		Workpapers		A-4	
42				E-1	
43					

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Operating Statistics

Exhibit
Schedule E-7
Page 1
Witness: Bourassa

Line No.		Test Year Ended 4/30/2023	Prior Year Ended 4/30/2022	Prior Year Ended 4/30/2021
1	WASTEWATER STATISTICS:			
2				
3				
4				
5	Total Gallons Treated (in Thousands)	174,501	189,905	146,677
6				
7				
8				
9	Wastewater Revenues from Customers:[1]	$ 1,728,270	$ 1,686,064	$ 1,609,700
10				
11				
12				
13				
14	Year End Number of Customers	2,358	2,279	2,281
15				
16				
17	Annual Gallons (in Thousands)			
18	Treated Per Year End Customer	63	67	68
19				
20				
21				
22	Annual Revenue per Year End Customer	$ 732.94	$ 739.83	$ 705.70
23				
24	Pumping Cost Per 1,000 Gallons	$ 0.4565	$ 0.3662	$ 0.4795
25	Purchased Water Cost per 1,000 Gallons	$ 0.6260	$ 0.5740	$ 0.7170
26				
27	[1] Effective customer. An effective customer considers the number of units served for multi-unit customers.			
28				

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Taxes Charged to Operations

Exhibit
Schedule E-8
Page 1
Witness: Bourassa

Line No.	Description	Test Year Ended 4/30/2023	Prior Year Ended 4/30/2022	Prior Year Ended 4/30/2021
1	Description			
2				
3	State Income Taxes	$ -	$ -	$ -
4	Federal Income Taxes	-	-	-
5	Payroll Taxes	-	-	-
6	Property Taxes	70,458	82,881	79,090
7				
8	Totals	$ 70,458	$ 82,881	$ 79,090
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
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27				
28				
29				
30				

The Company does not conduct independent audits, reviews and/or compilations. Accordingly, there are no notes which are typically associated with these financial statements. Management makes the following notations to the finanical statements contained herein:

Significant Accounting Policies - The Company prepares its financial statements in accordance with accounting principles generally accepted in the United States of America and the accounting records of the are are maintained in accordance with the uniform system of accounts as prescribed by the National Association of Regulatory Utility Commissioners (USOA 1996). Significant accounting policies are as follows:

Utility Plant - Property, plant and equipment is stated at cost less accumulated depreciation provided on a straight-line basis.

Depreciation rates for asset classes of utility property, plant and equipment are established by the Commission. The cost of additions, including betterments and replacements of units of utility fixed assets are charged to utility property, plant and equipment. When units of utility property are replaced, renewed or retired, their cost plus removal or disposal costs, less salvage proceeds, is charged to accumulated depreciation.

Revenue Recognition - Revenues are recognized on the accrual method. Under this method, revenue is recognized when earned rather than when collected, and expenses are recognized when incurred rathet than when paid.

Contributions in Aid of Construction - Contributions in aid of construction (CIAC) are nonrefundable contributions by developers and customers for plant expansion. In addition, this amount includes the remaining balance, if any, of advances in aid of construction at the end of the repayment period. The contributions in aid of construction are being amortized at a rate equal to the rate allowed for depreciation, as a reduction of depreciation expense

Advances in Aid of Construction - Customer advances for construction are subject to refund in accordance with agreements approved by the Arizona Corporation Commission. Agreements provide for refunds which are typically equal to 10 percent of annual water revenue generated from the expansion. The repayments are for a maximum agreed upon period or until repaid in full. Any balance remaining at the end of the agreed-upon period for repayment becomes a contribution in aid of construction.

SEWER SCHEDULE F

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Projected Income Statements - Present & Proposed Rates

Exhibit
Schedule F-1
Page 1
Witness: Bourassa

Line No.		Test Year Actual Results	At Present Rates Year Ended 4/30/2024	At Proposed Rates Year Ended 4/30/2024
1	**Revenues**			
2	Sewer Revenues	$ 1,726,839	$ 1,851,025	$ 2,354,617
3	Other Sewwer Revenues	1,430	1,430	1,430
4		$ 1,728,270	$ 1,852,455	$ 2,356,047
5	**Operating Expenses**			
6	Salaries and Wages	$ -	$ -	$ -
7	Purchased Wastewater Treatment	$ 109,233	$ 110,711	$ 110,711
8	Sludge Removal Expense	388	0	0
9	Purchased Power	79,651	88,863	88,863
10	Chemicals	289	740	740
11	Fuel For Power Production	-	-	-
12	Materials and Supplies	9,075	22,575	22,575
13	Contractual Services - Engineering	-	-	-
14	Contractual Services - Accounting	7,545	7,545	7,545
15	Contractual Services - Legal	16,103	16,103	16,103
16	Contractual Services - Management	252,737	305,683	305,683
17	Contractual Services - Testing	-	-	-
18	Contractual Services - Other	94,654	140,170	140,170
19	Rental of Building/Real Property	3,705	3,705	3,705
20	Rental of Equipment	-	10,393	10,393
21	Transportation Expense	20,338	20,338	20,338
22	Insurance - Vehicle	-	-	-
23	Insurance - General Liability	19,606	19,606	19,606
24	Advertising Expense	3,230	3,230	3,230
25	Reg. Commission Exp. - Rate Case	-	-	-
26	Reg. Commission Exp. - Other	-	-	-
27	Bad Debt Expense	22,773	24,799	31,540
28	Miscellaneous	29,732	50,064	50,064
29	Depreciation & Amortization	450,406	454,558	454,558
30	Taxes Other Than Income	-	-	-
31	Property Taxes	70,458	86,862	94,735
32	Income Tax	-	53,464	175,078
33	Customer Deposit Interest	-	-	-
34	**Total Operating Expenses**	$ 1,189,926	$ 1,419,411	$ 1,555,639
35	**Operating Income**	$ 538,344	$ 433,044	$ 800,408
36	**Other Income (Expense)**			
37	Interest and Dividend Income	-	-	-
38	AFUDC Income	28,558	28,558	28,558
39	Miscellaneous Non-Utility Expenses	(11,352)	(11,352)	(11,352)
40	Interest Expense	-	(271,543)	(271,543)
41				
42	**Total Other Income (Expense)**	$ 17,206	$ (254,337)	$ (254,337)
43	**Net Profit (Loss)**	$ 555,550	$ 178,707	$ 546,071
44				
45				
46	SUPPORTING SCHEDULES:			
47	C-1			
48				
49				
50				

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Projected Statements of Changes in Financial Position
Present and Proposed Rates

Exhibit
Schedule F-2
Page 1
Witness: Bourassa

Line No.		Test Year Ended 4/30/2023	At Present Rates Year Ended 4/30/2024	At Proposed Rates Year Ended 4/30/2024
5	Cash Flows from Operating Activities			
6	Net Income	$ 555,550	$ 178,707	$ 546,071
7	Adjustments to reconcile net income to net cash			
8	provided by operating activities:			
9	Depreciation and Amortization	450,406	454,558	454,558
10	Depreciation Adjustments	(25,662)	(294,549)	(294,549)
11	Changes in Certain Assets and Liabilities:			
12	Accounts Receivable	(6,853)		
13	Unbilled Revenues	-		
14	Materials and Supplies Inventory	-		
15	Prepaid Expenses	(1,875)		
16	Deferred Charges	-		
17	Notes Receivable	(921)		
18	Accounts Payable	-		
19	Intercompany payable	-		
20	Security Deposits	-		
21	Taxes Payable	-		
22	Other assets and liabilities	303,022	1,118,834	1,118,834
23	Rounding	2		
24	Net Cash Flow provided by Operating Activities	$ 1,273,669	$ 1,457,551	$ 1,824,915
25	Cash Flow From Investing Activities:			
26	Capital Expenditures	(2,172,626)	(2,454,504)	(2,454,504)
27	Plant Held for Future Use	-		
28	Changes in debt reserve fund	-		
29	Net Cash Flows from Investing Activities	$ (2,172,626)	$ (2,454,504)	$ (2,454,504)
30	Cash Flow From Financing Activities			
31	Change in Restricted Cash	-		
32	Change in net amounts due to parent and affiliates	-		
33	Net Receipt contributions in aid of construction	-	(0)	(0)
34	Net receipts of advances in aid of construction	605		
35	Net Proceeds of Long-term Debt of Long-Term Debt	-	4,488,607	4,657,594
36	Dividends Paid	-	(350,000)	(350,000)
37	Net Distributions to Rebalance Capital Structure		(2,858,814)	(3,027,801)
38	Deferred Financing Costs	-		
39	Paid in Capital	898,351		
40	Net Cash Flows Provided by Financing Activities	$ 898,956	$ 1,279,793	$ 1,279,793
41	Increase(decrease) in Cash and Cash Equivalents	(1)	282,839	650,203
42	Cash and Cash Equivalents at Beginning of Year	0	(0)	(0)
43	Cash and Cash Equivalents at End of Year	$ (0)	$ 282,839	$ 650,203

47 SUPPORTING SCHEDULES:
48 E-3

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Projected Construction Requirements

Exhibit
Schedule F-3
Page 1
Witness: Bourassa

Line No.	Account Number	Plant Asset:	Test Year	2024	2025	2026
1						
2	Account					
3	Number	Plant Asset:	Test Year	2024	2025	2026
4	351	Organization	$ -	$ -	$ -	$ -
5	352	Franchise	-			
6	353	Land	-			
7	354	Structures & Improvements	61,011	72,700	47,909	20,831
8	355	Power Generation	-			
9	360	Collection Sewer Forced	76,330			
10	361	Collection Sewers Gravity	389,276	319,841	210,773	91,647
11	362	Special Collecting Structures	-			
12	363	Customer Services	70,258	96,933	63,878	27,775
13	364	Flow Measuring Devices	-			
14	366	Reuse Services	-			
15	367	Reuse Meters And Installation	-			
16	370	Receiving Wells	-			
17	371	Pumping Equipment	323,469	145,399	95,817	54,161
18	374	Reuse Distribution Reservoirs	-			
19	375	Reuse Trans. and Dist. System	-			
20	380	Treatment & Disposal Equipment	68,460			
21	380	Nogales WWTP	-			
22	381	Plant Sewers	-			
23	382	Outfall Sewer Lines	-			
24	389	Other Sewer Plant & Equipment	-			
25	390	Office Furniture & Equipment	-	24,233	15,970	6,944
26	390.1	Computers and Software	-	24,233	15,970	6,944
27	391	Transportation Equipment	-			34,719
28	392	Stores Equipment	-			
29	393	Tools, Shop And Garage Equip	32,540	48,467	31,939	13,888
30	394	Laboratory Equip	-			
31	396	Communication Equip	-	43,620	127,756	43,051
32	397	Miscellaneous Equipment	5,541			
33	398	Other Tangible Plant				
34						
35						
36						
37						
38	Total		$ 1,026,885	$ 775,426	$ 610,011	$ 299,960
39						
40						
41						

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Assumptions Used in Rate Filing

Exhibit
Schedule F-4
Page 1
Witness: Bourassa

Line No.	
1	Property Taxes were computed using the method used by the Arizona Department
2	of Revenue modified for ratemaking.
3	
4	Projected construction expenditures are shown on Schedule A-4.
5	
6	Expense adjustments are shown on Schedule C2, and are explained in the testimony.
7	
8	Income taxes were computed using statutory state and federal income tax rates.
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SEWER SCHEDULE G

LIBERTY UTILITIES (RIO RICO WATER & SEWER) CORP. - Sewer Division
Test Year Ended December 31, 2018
Cost of Service Summary
At Present Rates

LINE NO.	DESCRIPTION	Total Company	Jurisdictional Total	Residential	Commercial	Public Authority	Multi-Tenant
1	RATE BASE (a)						
2	Gross Plant in Service	$ 21,143,833	$ 21,143,833	$ 16,528,918	$ 2,401,426	$ 2,041,158	$ 172,331
3	Accumulated Depreciation	9,637,909	9,637,909	7,546,235	1,093,385	919,545	78,743
4	Net Plant	$ 11,505,924	$ 11,505,924	$ 8,982,683	$ 1,308,041	$ 1,121,613	$ 93,588
5	Construction Work in Progress	-	-	-	-	-	-
6	Working Capital Assets & Misc. Other	42,585	42,585	33,246	4,841	4,151	346
7	Contributions & Advances in Aid of Construction	(2,604,397)	(2,604,397)	(2,033,254)	(296,079)	(253,880)	(21,184)
8	TOTAL RATE BASE [A]	$ 8,944,112	$ 8,944,112	$ 6,982,675	$ 1,016,804	$ 871,884	$ 72,750
9	OPERATING REVENUES (c)						
10	Present Rate Schedules(b)	$ 1,851,025	$ 1,851,025	$ 1,381,547	$ 289,286	$ 166,854	$ 13,338
11	Other Revenues	1,430	1,430	1,009	226	184	12
12	Effluent Revenues	-	-	-	-	-	-
13	TOTAL OPERATING REVENUES [A]	$ 1,852,455	$ 1,852,455	$ 1,382,556	$ 289,512	$ 167,038	$ 13,350
14	OPERATING EXPENSES (c)						
15	Operations and Maintenance						
16	Collection and Pumping	$ 380,230	$ 380,230	$ 294,365	$ 45,001	$ 37,742	$ 3,122
17	Treatment and Disposal	198,121	198,121	148,496	25,608	22,376	1,642
18	Reclaimed Water	-	-	-	-	-	-
19	Customer Accounts	74,843	74,843	69,306	4,588	519	430
20	Administrative and General	171,333	171,333	140,223	17,214	12,606	1,290
21	Total Operating and Maintenance Expense	$ 824,527	$ 824,527	$ 652,390	$ 92,411	$ 73,242	$ 6,484
22	Depreciation and Amortization	454,558	454,558	355,920	51,276	43,684	3,677
23	Taxes Other Than Income	86,862	86,862	67,813	9,875	8,467	707
24	Income Taxes	53,464	53,464	23,488	26,134	3,774	68
25	TOTAL EXPENSES [A]	$ 1,419,411	$ 1,419,411	$ 1,099,611	$ 179,697	$ 129,168	$ 10,936
26	OPERATING INCOME	$ 433,044	$ 433,044	$ 282,944	$ 109,815	$ 37,870	$ 2,415
27	EARNED RATE OF RETURN ON RATE BASE	4.84%	4.84%	4.05%	10.80%	4.34%	3.32%
28	COST OF SERVICE REQUIREMENT SUMMARY						
29	REQUIRED RATE OF RETURN GIVEN EQUAL RATES OF RETURN	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%
30	REQUIRED OPERATING INCOME (L8*L27)	$ 800,409	$ 800,409	$ 624,880	$ 90,994	$ 78,025	$ 6,510
31	OPERATING INCOME DEFICIENCY/(SURPLUS) (L28-L24)	$ 367,364	$ 367,364	$ 341,935	$ (18,821)	$ 40,155	$ 4,096
32	REVENUE CONVERSION FACTOR(d)[A]	1.3708	1.3708	1.3708	1.3708	1.3708	1.3708
33	REVENUE DEFICIENCY/(SURPLUS) (L29*L30)	$ 503,592	$ 503,592	$ 468,733	$ (25,801)	$ 55,045	$ 5,615
34	RATE SCHEDULE REVENUE REQUIREMENT (L10+L31)	$ 2,354,617	$ 2,354,617	$ 1,850,280	$ 263,485	$ 221,899	$ 18,953
35	INDICATED % INCREASE ON PRESENT RATE SCHEDULE (L33/L10)	27.19%	27.19%	33.90%	-8.91%	32.95%	42.06%
36	TOTAL REVENUE REQUIREMENT (L12 + L31)	$ 2,356,047	$ 2,356,047	$ 1,851,289	$ 263,711	$ 222,083	$ 18,965
37	PROPOSED RATE SCHEDULE REVENUE REQUIREMENTS						
38	REVENUE DEFICIENCY / (SURPLUS)	$ 503,592	$ 503,591	357,657	87,063	55,077	3,795
39	% INCREASE (L38/L10)	27.21%	27.21%	25.89%	30.10%	33.01%	28.45%
40	COST OF SERV. RATE SCHEDULE (L10 + L38)	$ 2,354,617	$ 2,354,616	$ 1,739,203	$ 376,349	$ 221,931	$ 17,133
41	COST OF SERV. REV. REQUIREMENT (L11 + L12 + L40)	$ 2,356,047	$ 2,356,047	$ 1,740,212	$ 376,575	$ 222,115	$ 17,145
42	% INCREASE IN TOTAL REVENUES (L36/L13)	27.19%	27.19%	25.87%	30.07%	32.97%	28.42%
43	EARNED RATE OF RETURN ON RATE BASE AT PROPOSED RATES(	8.95%	8.95%	7.77%	17.14%	9.02%	7.14%

Supporting Schedules
(a) G-3
(b) H-1
(c) G-4a
(d) C-5
(e) G-2

Recap Schedules
[A] A-1

LIBERTY UTILITIES (RIO RICO WATER & SEWER) CORP. - Sewer Division
Test Year Ended December 31, 2018
Cost of Service Summary
At Proposed Rates

LINE NO.	DESCRIPTION	Total Company	Jurisdictional Total	Residential	Commercial	Public Authority	Multi-Tenant
1	RATE BASE (a)						
2	Gross Plant in Service	$ 21,143,833	$ 21,143,833	$ 16,528,918	$ 2,401,426	$ 2,041,158	$ 172,331
3	Accumulated Depreciation	9,637,909	9,637,909	7,546,235	1,093,385	919,545	78,743
4	Net Plant	$ 11,505,924	$ 11,505,924	$ 8,982,683	$ 1,308,041	$ 1,121,613	$ 93,588
5	Construction Work in Progress	-	-	-	-	-	-
6	Working Capital Assets & Misc. Other	42,585	42,585	33,246	4,841	4,151	346
7	Contributions & Advances in Aid of Construction	(2,604,397)	(2,604,397)	(2,033,254)	(296,079)	(253,880)	(21,184)
8	TOTAL RATE BASE [A]	$ 8,944,112	$ 8,944,112	$ 6,982,675	$ 1,016,804	$ 871,884	$ 72,750
9	OPERATING REVENUES (c)						
10	Proposed Rate Schedules(b)	$ 2,354,616	$ 2,354,616	$ 1,739,203	$ 376,349	$ 221,931	$ 17,133
11	Other Revenues	1,430	1,430	1,009	226	184	12
12	Effluent Revenues	-	-	-	-	-	-
13	TOTAL OPERATING REVENUES [A]	$ 2,356,047	$ 2,356,047	$ 1,740,212	$ 376,575	$ 222,115	$ 17,145
			100.00%	73.86%	15.98%	9.43%	0.73%
14	OPERATING EXPENSES (c)						
15	Operations and Maintenance						
16	Collection and Pumping	$ 380,230	$ 380,230	$ 294,365	$ 45,001	$ 37,742	$ 3,122
17	Treatment and Disposal	198,121	198,121	148,496	25,608	22,376	1,642
18	Reclaimed Water	-	-	-	-	-	-
19	Customer Accounts	81,585	81,585	75,549	5,001	566	469
20	Administrative and General	171,333	171,333	140,223	17,214	12,606	1,290
21	Total Operating and Maintenance Expense	$ 831,268	$ 831,268	$ 658,633	$ 92,824	$ 73,289	$ 6,522
22	Depreciation and Amortization	453,975	453,975	355,424	51,225	43,653	3,673
23	Taxes Other Than Income	94,735	94,735	73,959	10,770	9,235	771
24	Income Taxes	175,222	175,222	109,483	47,475	17,277	987
25	TOTAL EXPENSES [A]	$ 1,555,201	$ 1,555,201	$ 1,197,499	$ 202,294	$ 143,454	$ 11,953
26	OPERATING INCOME	$ 800,846	$ 800,846	$ 542,714	$ 174,280	$ 78,661	$ 5,191
27	RATE OF RETURN AT PROPOSED RATES	8.95%	8.95%	7.77%	17.14%	9.02%	7.14%
28	Relative Ratio of Return - Proposed Rates			0.868	1.914	1.008	0.797

Supporting Schedules
(a) G-3
(b) H-1
(c) G-4b
(d) C-5

Recap Scehdules
[A] A-1
[B] G-1

LIBERTY UTILITIES (RIO RICO WATER & SEWER) CORP. - Sewer Division
Test Year Ended December 31, 2018
Rate Base Allocation to Rate Schedules/Classes

Line No.	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Public Authority	Multi-Tenant	Allocation Factor (b)
	RATE BASE							
	GROSS PLANT IN SERVICE							
	Collection Plant							
1	Commodity	$ 6,303,080	$ 6,303,080	$ 4,446,156	$ 993,847	$ 810,770	$ 52,308	CBC
2	Demand - Extra Cap Max Day	5,725,422	5,725,422	4,779,071	425,858	473,175	47,318	CMD
3	Customer Accounts	-	-	-	-	-	-	CB
4	Customer Services	1,483,665	1,483,665	1,339,728	119,948	12,794	11,195	CS
5	Reuse/Effluent	-	-	-	-	-	-	CF
6	Total Collection Plant	$ 13,512,167	$ 13,512,167	$ 10,564,955	$ 1,539,653	$ 1,296,739	$ 110,820	
	Pumping Plant							
7	Commodity	$ 1,408,981	$ 1,408,981	$ 993,887	$ 222,163	$ 181,238	$ 11,693	CBC
8	Demand - Extra Cap Max Day	1,279,852	1,279,852	1,068,307	95,196	105,773	10,577	CMD
9	Customer Accounts	-	-	-	-	-	-	CB
10	Customer Services	-	-	-	-	-	-	CS
11	Reuse/Effluent	-	-	-	-	-	-	CF
12	Total Pumping Plant	$ 2,688,834	$ 2,688,834	$ 2,062,194	$ 317,359	$ 287,011	$ 22,270	
	Treatment and Disposal Plant							
13	Commodity	$ 1,900,666	$ 1,900,666	$ 1,340,719	$ 299,690	$ 244,484	$ 15,773	CBC
14	Demand - Extra Cap Max Day	1,726,475	1,726,475	1,441,108	128,416	142,684	14,268	CMD
15	Customer Accounts	-	-	-	-	-	-	CB
16	Customer Services	-	-	-	-	-	-	CS
17	Reuse/Effluent	-	-	-	-	-	-	CF
18	Total Treatment and Disposal Plant	$ 3,627,141	$ 3,627,141	$ 2,781,826	$ 428,106	$ 387,168	$ 30,042	
	Reclaimed Water Plant							
19	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	CBC
20	Demand - Extra Cap Max Day	-	-	-	-	-	-	CMD
21	Customer Accounts	-	-	-	-	-	-	CB
22	Customer Services	-	-	-	-	-	-	CS
23	Reuse/Effluent	-	-	-	-	-	-	CF
24	Total Reclaimed Water Plant	$ -	$ -	$ -	$ -	$ -	$ -	
	Gross Plant In Service before Intangible and General Plant							
25	Commodity	$ 9,612,727	$ 9,612,727	$ 6,780,762	$ 1,515,700	$ 1,236,492	$ 79,774	
26	Demand - Extra Cap Max Day	8,731,749	8,731,749	7,288,485	649,469	721,632	72,163	
27	Customer Accounts	-	-	-	-	-	-	
28	Customer Services	1,483,665	1,483,665	1,339,728	119,948	12,794	11,195	
29	Reuse/Effluent	-	-	-	-	-	-	
30	Gross Plant In Service	$ 19,828,142	$ 19,828,142	$ 15,408,975	$ 2,285,117	$ 1,970,919	$ 163,132	
	General Plant							
31	Commodity	$ 129,023	$ 129,023	$ 91,012	$ 20,344	$ 16,596	$ 1,071	CBC
32	Demand - Extra Cap Max Day	117,199	117,199	97,827	8,717	9,686	969	CMD
33	Customer Accounts	266,136	266,136	246,446	16,315	1,846	1,529	CB
34	Customer Services	19,914	19,914	17,982	1,610	172	150	CS
35	Reuse/Effluent	-	-	-	-	-	-	CF
36	Total General Plant	$ 532,271	$ 532,271	$ 453,267	$ 46,986	$ 28,300	$ 3,718	

LIBERTY UTILITIES (RIO RICO WATER & SEWER) CORP. - Sewer Division
Test Year Ended December 31, 2018
Rate Base Allocation to Rate Schedules/Classes

Line No.	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Public Authority	Multi-Tenant	Allocation Factor (b)
	Intangible Plant							
37	Commodity	$ 3,007	$ 3,007	$ 2,121	$ 474	$ 387	$ 25	CBC
38	Demand - Extra Cap Max Day	2,731	2,731	2,280	203	226	23	CMD
39	Customer Accounts	-	-	-	-	-	-	CB
40	Customer Services	464	464	419	38	4	4	CS
41	Reuse/Effluent	-	-	-	-	-	-	CF
42	Total Intangible Plant	$ 6,202	$ 6,202	$ 4,820	$ 715	$ 616	$ 51	
	Allocated Corporate Plant							
43	Commodity	$ 188,398	$ 188,398	$ 132,895	$ 29,706	$ 24,234	$ 1,563	CBC
44	Demand - Extra Cap Max Day	171,132	171,132	142,846	12,729	14,143	1,414	CMD
45	Customer Accounts	388,609	388,609	359,858	23,823	2,695	2,232	CB
46	Customer Services	29,078	29,078	26,257	2,351	251	219	CS
47	Reuse/Effluent	-	-	-	-	-	-	CF
48	Total Allocated Corporate Plant	$ 777,218	$ 777,218	$ 661,857	$ 68,609	$ 41,323	$ 5,429	
	Reconcling Amount							
49	Commodity		$ -	$ -	$ -	$ -	$ -	CBC
50	Demand - Extra Cap Max Day		-	-	-	-	-	CMD
51	Customer Accounts		-	-	-	-	-	CB
52	Customer Services		-	-	-	-	-	CS
53	Fire Hydrants		-	-	-	-	-	CF
54	Total Reconciling Amount	$ -	$ -	$ -	$ -	$ -	$ -	
	Gross Plant In Service							
55	Commodity	$ 9,933,156	$ 9,933,156	$ 7,006,790	$ 1,566,224	$ 1,277,709	$ 82,433	
56	Demand - Extra Cap Max Day	9,022,811	9,022,811	7,531,438	671,118	745,687	74,569	
57	Customer Accounts	654,744	654,744	606,304	40,138	4,541	3,761	
58	Customer Services	1,533,121	1,533,121	1,384,386	123,946	13,221	11,568	
59	Fire Hydrants	-	-	-	-	-	-	
60	Total Gross Plant In Service (a)(c)	$ 21,143,833	$ 21,143,833	$ 16,528,918	$ 2,401,426	$ 2,041,158	$ 172,331	

LIBERTY UTILITIES (RIO RICO WATER & SEWER) CORP. - Sewer Division
Test Year Ended December 31, 2018
Rate Base Allocation to Rate Schedules/Classes

Line No.	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Public Authority	Multi-Tenant	Allocation Factor (b)
	ACCUMULATED DEPRECIATION AND AMORTIZATION							
	Source of Supply Plant							
61	Commodity	$ 2,359,281	$ 2,359,281	$ 1,664,223	$ 372,003	$ 303,476	$ 19,579	CBC
62	Demand - Extra Cap Max Day	2,143,060	2,143,060	1,788,835	159,401	177,112	17,711	CMD
63	Customer Accounts	-	-	-	-	-	-	CB
64	Customer Services	953,136	953,136	860,667	77,057	8,219	7,192	CS
65	Fire Hydrants	-	-	-	-	-	-	CF
66	Total Source of Supply Plant	$ 5,455,476	$ 5,455,476	$ 4,313,725	$ 608,461	$ 488,808	$ 44,482	
	Pumping Plant							
67	Commodity	$ 743,696	$ 743,696	$ 524,599	$ 117,263	$ 95,662	$ 6,172	CBC
68	Demand - Extra Cap Max Day	675,538	675,538	563,879	50,247	55,830	5,583	CMD
69	Customer Accounts	-	-	-	-	-	-	CB
70	Customer Services	-	-	-	-	-	-	CS
71	Fire Hydrants	-	-	-	-	-	-	CF
72	Total Pumping Plant	$ 1,419,234	$ 1,419,234	$ 1,088,478	$ 167,510	$ 151,492	$ 11,755	
	Water Treatment Plant							
73	Commodity	$ 1,294,355	$ 1,294,355	$ 913,030	$ 204,089	$ 166,494	$ 10,742	CBC
74	Demand - Extra Cap Max Day	1,175,731	1,175,731	981,395	87,451	97,168	9,717	CMD
75	Customer Accounts	-	-	-	-	-	-	CB
76	Customer Services	-	-	-	-	-	-	CS
77	Fire Hydrants	-	-	-	-	-	-	CF
78	Total Water Treatment Plant	$ 2,470,086	$ 2,470,086	$ 1,894,426	$ 291,540	$ 263,662	$ 20,458	
	Transmission and Distribution Plant							
79	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	CBC
80	Demand - Extra Cap Max Day	-	-	-	-	-	-	CMD
81	Customer Accounts	-	-	-	-	-	-	CB
82	Customer Services	-	-	-	-	-	-	CS
83	Fire Hydrants	-	-	-	-	-	-	CF
84	Total Transmission and Distribution Plant	$ -	$ -	$ -	$ -	$ -	$ -	
85	General Plant							
86	Commodity	$ 66,328	$ 66,328	$ 46,787	$ 10,458	$ 8,532	$ 550	CBC
87	Demand - Extra Cap Max Day	60,249	60,249	50,290	4,481	4,979	498	CMD
88	Customer Accounts	136,814	136,814	126,692	8,387	949	786	CB
89	Customer Services	10,237	10,237	9,244	828	88	77	CS
90	Fire Hydrants	-	-	-	-	-	-	CF
91	Total General Plant	$ 273,627	$ 273,627	$ 233,013	$ 24,154	$ 14,548	$ 1,911	

LIBERTY UTILITIES (RIO RICO WATER & SEWER) CORP. - Sewer Division
Test Year Ended December 31, 2018
Rate Base Allocation to Rate Schedules/Classes

Line No.	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Public Authority	Multi-Tenant	Allocation Factor (b)
	Allocated Corporate Plant							
92	Commodity	$ 4,723	$ 4,723	$ 3,332	$ 745	$ 608	$ 39	CBC
93	Demand - Extra Cap Max Day	4,290	4,290	3,581	319	355	35	CMD
94	Customer Accounts	9,743	9,743	9,022	597	68	56	CB
95	Customer Services	729	729	658	59	6	6	CS
96	Fire Hydrants	-	-	-	-	-	-	CF
97	Total Allocated Corporate Plant	$ 19,486	$ 19,486	$ 16,594	$ 1,720	$ 1,036	$ 136	
	Retirement Work in Progress							
98	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	CBC
99	Demand - Extra Cap Max Day	-	-	-	-	-	-	CMD
100	Customer Accounts	-	-	-	-	-	-	CB
101	Customer Services	-	-	-	-	-	-	CS
102	Fire Hydrants	-	-	-	-	-	-	CF
103	Total Retirement Work in Progress	$ -	$ -	$ -	$ -	$ -	$ -	
	Advances in Aid of Construction							
104	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	CBC
105	Demand - Extra Cap Max Day	-	-	-	-	-	-	CMD
106	Customer Accounts	-	-	-	-	-	-	CB
107	Customer Services	-	-	-	-	-	-	CS
108	Fire Hydrants	-	-	-	-	-	-	CF
109	Total Advances in Aid of Construction	$ -	$ -	$ -	$ -	$ -	$ -	
	Accumulated Depreciation/Amortization							
110	Commodity	$ 4,468,382	$ 4,468,382	$ 3,151,971	$ 704,558	$ 574,771	$ 37,082	
111	Demand - Extra Cap Max Day	4,058,868	4,058,868	3,387,981	301,899	335,444	33,544	
112	Customer Accounts	146,556	146,556	135,714	8,984	1,017	842	
113	Customer Services	964,102	964,102	870,570	77,944	8,314	7,275	
114	Fire Hydrants	-	-	-	-	-	-	
115	Total Accumulated Depreciation/Amortization (a)(c)	$ 9,637,909	$ 9,637,909	$ 7,546,235	$ 1,093,385	$ 919,545	$ 78,743	

LIBERTY UTILITIES (RIO RICO WATER & SEWER) CORP. - Sewer Division
Test Year Ended December 31, 2018
Rate Base Allocation to Rate Schedules/Classes

Line No.	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Public Authority	Multi-Tenant	Allocation Factor (b)
	NET UTILITY PLANT IN SERVICE							
	Net Plant							
116	Commodity	$ 5,464,773	$ 5,464,773	$ 3,854,819	$ 861,666	$ 702,938	$ 45,351	
117	Demand - Extra Cap Max Day	4,963,943	4,963,943	4,143,457	369,219	410,243	41,024	
118	Customer Accounts	508,188	508,188	470,591	31,154	3,525	2,919	
119	Customer Services	569,019	569,019	513,816	46,003	4,907	4,294	
120	Fire Hydrants	-	-	-	-	-	-	
121	Net Utility Plant in Service (a)	$ 11,505,924	$ 11,505,924	$ 8,982,683	$ 1,308,041	$ 1,121,613	$ 93,588	
	CONSTRUCTION WORK IN PROGRESS							
	Construction Work in Progress							
122	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	CBC
123	Demand - Extra Cap Max Day	-	-	-	-	-	-	CMD
124	Customer Accounts	-	-	-	-	-	-	CB
125	Customer Services	-	-	-	-	-	-	CS
126	Fire Hydrants	-	-	-	-	-	-	CF
127	Total Construction Work in Progress (a)	$ -	$ -	$ -	$ -	$ -	$ -	
	WORKING CAPITAL ASSETS							
	Working Capital Assets							
128	Commodity	$ 20,226	$ 20,226	$ 14,267	$ 3,189	$ 2,602	$ 168	CBC
129	Demand - Extra Cap Max Day	18,372	18,372	15,335	1,367	1,518	152	CMD
130	Customer Accounts	1,881	1,881	1,742	115	13	11	CB
131	Customer Services	2,106	2,106	1,902	170	18	16	CS
132	Fire Hydrants	-	-	-	-	-	-	CF
133	Total Working Capital Assets (a)	$ 42,585	$ 42,585	$ 33,246	$ 4,841	$ 4,151	$ 346	
	CONTRIBUTIONS & ADVANCES IN AID OF CONSTRUCTION, ADIT, OTHER							
	Contributions & Advances in Aid of Construction, ADIT, EADIT, Other							
134	Commodity	$ (1,236,966)	$ (1,236,966)	$ (872,549)	$ (195,040)	$ (159,112)	$ (10,265)	CBC
135	Demand - Extra Cap Max Day	(1,123,602)	(1,123,602)	(937,883)	(83,574)	(92,860)	(9,286)	CMD
136	Customer Accounts	(115,030)	(115,030)	(106,519)	(7,052)	(798)	(661)	CB
137	Customer Services	(128,799)	(128,799)	(116,304)	(10,413)	(1,111)	(972)	CS
138	Fire Hydrants	-	-	-	-	-	-	CF
139	Total Contributions & Advances in Aid of Construction (a)	$ (2,604,397)	$ (2,604,397)	$ (2,033,254)	$ (296,079)	$ (253,880)	$ (21,184)	

LIBERTY UTILITIES (RIO RICO WATER & SEWER) CORP. - Sewer Division
Test Year Ended December 31, 2018
Rate Base Allocation to Rate Schedules/Classes

Line No.	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Public Authority	Multi-Tenant	Allocation Factor (b)
	RATE BASE							
	Rate Base							
140	Commodity	$ 4,248,033	$ 4,248,033	$ 2,996,538	$ 669,814	$ 546,427	$ 35,253	
141	Demand - Extra Cap Max Day	3,858,714	3,858,714	3,220,910	287,012	318,902	31,890	
142	Customer Accounts	395,039	395,039	365,813	24,217	2,740	2,269	
143	Customer Services	442,326	442,326	399,414	35,760	3,814	3,338	
144	Fire Hydrants	-	-	-	-	-	-	
145	**Total Rate Base [A]**	**$ 8,944,112**	**$ 8,944,112**	**$ 6,982,675**	**$ 1,016,804**	**$ 871,884**	**$ 72,750**	

Supporting Schedules
(a) G-5, (b) G-7a, (c) F-1.3

Recap Schedules
[A] G-1

LIBERTY UTILITIES (RIO RICO WATER & SEWER) CORP. - Sewer Division
Test Year Ended December 31, 2018
Revenue and Expense Allocation to Rate Schedules at Present Revenues

Line No.s	Description	Total Company (a)	Other Jurisdictional	Jurisdictional Total (a)	Residential	Commercial	Public Authority	Multi-tenant	Alloc. Code (b)
	REVENUES								
1	Revenue Water Service (c)	$ 1,851,025	$ -	$ 1,851,025	$ 1,381,547	$ 289,286	$ 166,854	$ 13,338	Direct
2	Other Revenue	1,430	-	1,430	1,009	226	184	12	CBC
	Effluent Revenues	-	-	-	-	-	-	-	CBC
3	Total Revenue	$ 1,852,455	$ -	$ 1,852,455	$ 1,382,556	$ 289,512	$ 167,038	$ 13,350	
	EXPENSES (A)								
	Collection Expenses								
	Operation								
4	Commodity	$ 143,495	$ -	$ 143,495	$ 101,221	$ 22,626	$ 18,458	$ 1,191	CBC
5	Demand	106,129	-	106,129	88,587	7,894	8,771	877	CMD
6	Customer Accounts	-	-	-	-	-	-	-	CB
7	Customer Services	27,502	-	27,502	24,834	2,223	237	208	CS
8	Effluent	-	-	-	-	-	-	-	CF
9	Total Operation	$277,126	$ -	$ 277,126	$ 214,641	$ 32,743	$ 27,466	$ 2,275	
	Maintenance								
10	Commodity	$ 54,315	$ -	$ 54,315	$ 38,314	$ 8,564	$ 6,987	$ 451	CBC
11	Demand	38,748	-	38,748	32,343	2,882	3,202	320	CMD
12	Customer Accounts	-	-	-	-	-	-	-	CB
13	Customer Services	10,041	-	10,041	9,067	812	87	76	CS
14	Effluent	-	-	-	-	-	-	-	CF
15	Total Maintenance	$ 103,104	$ -	$ 103,104	$ 79,724	$ 12,258	$ 10,275	$ 847	
	Total Source of Collection Expenses								
16	Commodity	$ 197,810	$ -	$ 197,810	$ 139,534	$ 31,190	$ 25,444	$ 1,642	
17	Demand	144,877	-	144,877	120,930	10,776	11,973	1,197	
18	Customer Accounts	-	-	-	-	-	-	-	
19	Customer Services	37,543	-	37,543	33,901	3,035	324	283	
20	Effluent	-	-	-	-	-	-	-	
21	Total Collection Expenses	$ 380,230	$ -	$ 380,230	$ 294,365	$ 45,001	$ 37,742	$ 3,122	

LIBERTY UTILITIES (RIO RICO WATER & SEWER) CORP. - Sewer Division
Test Year Ended December 31, 2018
Revenue and Expense Allocation to Rate Schedules at Present Revenues

Line No.s	Description	Total Company (a)	Other Jurisdictional	Jurisdictional Total (a)	Residential	Commercial	Public Authority	Multi-tenant	Alloc. Code (b)
	Pumping Expneses								
	Operation								
22	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	CBC
23	Demand	-	-	-	-	-	-	-	CMD
24	Customer Accounts	-	-	-	-	-	-	-	CB
25	Customer Services	-	-	-	-	-	-	-	CS
26	Effluent	-	-	-	-	-	-	-	CF
27	Total Operation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	Maintenance								
28	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	CBC
29	Demand	-	-	-	-	-	-	-	CMD
30	Customer Accounts	-	-	-	-	-	-	-	CB
31	Customer Services	-	-	-	-	-	-	-	CS
32	Effluent	-	-	-	-	-	-	-	CF
33	Total Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	Total Pumping Expenses Expenses								
34	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
35	Demand	-	-	-	-	-	-	-	
36	Customer Accounts	-	-	-	-	-	-	-	
37	Customer Services	-	-	-	-	-	-	-	
38	Effluent	-	-	-	-	-	-	-	
39	Total Water Treatment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	Total Production Expenses								
40	Commodity	$ 197,810	$ -	$ 197,810	$ 139,534	$ 31,190	$ 25,444	$ 1,642	
41	Demand	144,877	-	144,877	120,930	10,776	11,973	1,197	
42	Customer Accounts	-	-	-	-	-	-	-	
43	Customer Services	37,543	-	37,543	33,901	3,035	324	283	
44	Effluent	-	-	-	-	-	-	-	
45	**Total Production Expenses**	**$ 380,230**	**$ -**	**$ 380,230**	**$ 294,365**	**$ 45,001**	**$ 37,742**	**$ 3,122**	

LIBERTY UTILITIES (RIO RICO WATER & SEWER) CORP. - Sewer Division
Test Year Ended December 31, 2018
Revenue and Expense Allocation to Rate Schedules at Present Revenues

Line No.s	Description	Total Company (a)	Other Jurisdictional	Jurisdictional Total (a)	Residential	Commercial	Public Authority	Multi-tenant	Alloc. Code (b)
	Treatment and Disposal Expenses								
	Operation								
46	Commodity	$ 118,858	$ -	$ 118,858	$ 83,842	$ 18,741	$ 15,289	$ 986	CBC
47	Demand	67,605	-	67,605	56,431	5,028	5,587	559	CMD
48	Customer Accounts	-	-	-	-	-	-	-	CB
49	Customer Services	-	-	-	-	-	-	-	CS
50	Effluent	-	-	-	-	-	-	-	CF
51	Total Operation	$ 186,463	$ -	$ 186,463	$ 140,272	$ 23,770	$ 20,876	$ 1,545	
	Maintenance								
52	Commodity	$ 11,658	$ -	$ 11,658	$ 8,223	$ 1,838	$ 1,500	$ 97	CBC
53	Demand	-	-	-	-	-	-	-	CMD
54	Customer Accounts	-	-	-	-	-	-	-	CB
55	Customer Services	-	-	-	-	-	-	-	CS
56	Effluent	-	-	-	-	-	-	-	CF
57	Total Maintenance	$ 11,658	$ -	$ 11,658	$ 8,223	$ 1,838	$ 1,500	$ 97	
	Total Trreatment and Disposal Expenses								
58	Commodity	$ 130,516	$ -	$ 130,516	$ 92,065	$ 20,579	$ 16,788	$ 1,083	
59	Demand	67,605	-	67,605	56,431	5,028	5,587	559	
60	Customer Accounts	-	-	-	-	-	-	-	
61	Customer Services	-	-	-	-	-	-	-	
62	Effluent	-	-	-	-	-	-	-	
63	**Total Treatment and Disposal Expenses**	**$ 198,121**	**$ -**	**$ 198,121**	**$ 148,496**	**$ 25,608**	**$ 22,376**	**$ 1,642**	

LIBERTY UTILITIES (RIO RICO WATER & SEWER) CORP. - Sewer Division
Test Year Ended December 31, 2018
Revenue and Expense Allocation to Rate Schedules at Present Revenues

Line No.s	Description	Total Company (a)	Other Jurisdictional	Jurisdictional Total (a)	Residential	Commercial	Public Authority	Multi-tenant	Alloc. Code (b)
	Reclaimed Water Expenses								
	Operation								
64	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	CBC
65	Demand	-	-	-	-	-	-	-	CMD
66	Customer Accounts	-	-	-	-	-	-	-	CB
67	Customer Services	-	-	-	-	-	-	-	CS
68	Effluent	-	-	-	-	-	-	-	CF
69	Total Operation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	Maintenance								
70	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	CBC
71	Demand	-	-	-	-	-	-	-	CMD
72	Customer Accounts	-	-	-	-	-	-	-	CB
73	Customer Services	-	-	-	-	-	-	-	CS
74	Effluent	-	-	-	-	-	-	-	CF
75	Total Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	Total Reclaimed Water Expenses								
76	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
77	Demand	-	-	-	-	-	-	-	
78	Customer Accounts	-	-	-	-	-	-	-	
79	Customer Services	-	-	-	-	-	-	-	
80	Effluent	-	-	-	-	-	-	-	
81	**Total Reclaimed Water Expenses**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	Customer Accounts Expenses								
82	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	CBC
83	Demand	-	-	-	-	-	-	-	CMD
84	Customer Accounts	74,843	-	74,843	69,306	4,588	519	430	CB
85	Customer Services	-	-	-	-	-	-	-	CS
86	Effluent	-	-	-	-	-	-	-	CF
87	**Total Customer Accounts**	**$ 74,843**	**$ -**	**$ 74,843**	**$ 69,306**	**$ 4,588**	**$ 519**	**$ 430**	
	O&M w/oA&G Expenses								
88	Commodity	$ 328,326	$ -	$ 328,326	$ 231,599	$ 51,769	$ 42,233	$ 2,725	
89	Demand	212,482	-	212,482	177,361	15,804	17,560	1,756	
90	Customer Accounts	74,843	-	74,843	69,306	4,588	519	430	
91	Customer Services	37,543	-	37,543	33,901	3,035	324	283	
92	Effluent	-	-	-	-	-	-	-	
93	**Total O&M w/oA&G Expenses**	$ 653,194	$ -	$ 653,194	$ 512,167	$ 75,197	$ 60,636	$ 5,194	

LIBERTY UTILITIES (RIO RICO WATER & SEWER) CORP. - Sewer Division
Test Year Ended December 31, 2018
Revenue and Expense Allocation to Rate Schedules at Present Revenues

Line No.s	Description	Total Company (a)	Other Jurisdictional	Jurisdictional Total (a)	Residential	Commercial	Public Authority	Multi-tenant	Alloc. Code (b)
	Administrative and General Expenses								
94	Commodity	$ 60,543	$ -	$ 60,543	$ 42,706	$ 9,546	$ 7,788	$ 502	CBC
95	Demand	53,293	-	53,293	44,484	3,964	4,404	440	CMD
96	Customer Accounts	48,327	-	48,327	44,751	2,963	335	278	CB
97	Customer Services	9,171	-	9,171	8,281	741	79	69	CS
98	Effluent	-	-	-	-	-	-	-	CF
99	Total Administrative and General Expenses	$ 171,333	$ -	$ 171,333	$ 140,223	$ 17,214	$ 12,606	$ 1,290	
	Total Operation and Maintenance Expenses								
100	Commodity	$ 388,869	$ -	$ 388,869	$ 274,306	$ 61,315	$ 50,020	$ 3,227	
101	Demand	265,775	-	265,775	221,845	19,768	21,965	2,196	
102	Customer Accounts	123,170	-	123,170	114,057	7,551	854	707	
103	Customer Services	46,714	-	46,714	42,182	3,777	403	352	
104	Effluent	-	-	-	-	-	-	-	
105	**Total Operation and Maintenance Expenses**	$ 824,527	$ -	$ 824,527	$ 652,390	$ 92,411	$ 73,242	$ 6,484	
	Depreciation & Amort Expense								
106	Commodity	$ 212,623	$ -	$ 212,623	$ 149,983	$ 33,526	$ 27,350	$ 1,765	CBC
107	Demand	193,137	-	193,137	161,213	14,366	15,962	1,596	CMD
108	Customer Accounts	28,651	-	28,651	26,532	1,756	199	165	CB
109	Customer Services	20,147	-	20,147	18,192	1,629	174	152	CS
110	Effluent	-	-	-	-	-	-	-	CF
111		-	-	-	-	-	-	-	CF
112	Total Depreciation & Amort Expense	$ 454,558	$ -	$ 454,558	$ 355,920	$ 51,276	$ 43,684	$ 3,677	
	Taxes Other Than Income								
113	Commodity	$ 41,256	$ -	$ 41,256	$ 29,101	$ 6,505	$ 5,307	$ 342	CBC
114	Demand	37,475	-	37,475	31,280	2,787	3,097	310	CMD
115	Customer Accounts	3,836	-	3,836	3,553	235	27	22	CB
116	Customer Services	4,296	-	4,296	3,879	347	37	32	CS
117	Effluent	-	-	-	-	-	-	-	CF
118	Total Taxes Other Than Income	$ 86,862	$ -	$ 86,862	$ 67,813	$ 9,875	$ 8,467	$ 707	
	O&M, Customer, A&G and Other Taxes								
119	Commodity	$ 642,747	$ -	$ 642,747	$ 453,390	$ 101,346	$ 82,677	$ 5,334	
120	Demand	496,386	-	496,386	414,339	36,921	41,024	4,102	
121	Customer Accounts	155,658	-	155,658	144,142	9,542	1,080	894	
122	Customer Services	71,156	-	71,156	64,253	5,753	614	537	
123	Effluent	-	-	-	-	-	-	-	
124	**Total O&M, Customer, A&G and Other Taxes**	$ 1,365,947	$ -	$ 1,365,947	$ 1,076,124	$ 153,562	$ 125,394	$ 10,867	
	Labor Allocator								
125	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	CBC
126	Demand	-	-	-	-	-	-	-	CMD
127	Customer Accounts	-	-	-	-	-	-	-	CB
128	Customer Services	-	-	-	-	-	-	-	CS
129	Effluent	-	-	-	-	-	-	-	CF
130	Total Labor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	

LIBERTY UTILITIES (RIO RICO WATER & SEWER) CORP. - Sewer Division
Test Year Ended December 31, 2018
Revenue and Expense Allocation to Rate Schedules at Present Revenues

Line No.s	Description	Total Company (a)	Other Jurisdictional	Jurisdictional Total (a)	Residential	Commercial	Public Authority	Multi-tenant	Alloc. Code (b)
	OPERATING INCOME								
131	Income Before Taxes	$ 486,508	$ -	$ 486,508	$ 306,432	$ 135,949	$ 41,644	$ 2,483	
132	State Income Tax	10,533	-	10,533	4,627	5,149	743	13	
133	Federal Income Tax	42,931	-	42,931	18,860	20,985	3,030	55	
134	Total Income Taxes	$ 53,464	$ -	$ 53,464	$ 23,488	$ 26,134	$ 3,774	$ 68	
135	Net Income After Tax	$ 433,044	$ -	$ 433,044	$ 282,944	$ 109,815	$ 37,870	$ 2,415	
136	Present Return Rate Of Return	4.84%	0.00%	4.84%	4.05%	10.80%	4.34%	3.32%	
137	Present Relative Return Rate Of Return	1.00	-	1.00	0.84	2.23	0.90	0.69	
	State Income Tax								
138	Income Before Tax	$ 486,508	$ -	$ 486,508	$ 306,432	$ 135,949	$ 41,644	$ 2,483	
139	Less: Interest Expense	271,543	-	271,543	211,994	30,870	26,470	2,209	
140	State Taxable Income	$ 214,965	$ -	$ 214,965	$ 94,438	$ 105,079	$ 15,173	$ 274	
141	Pro Forma State Income Tax	$ 10,533	$ -	$ 10,533	$ 4,627	$ 5,149	$ 743	$ 13	
142	Amortization of Flow Through Tax	0	0	0	0	0	0	0	
143	Subtotal State Income Tax	$ 10,533	$ -	$ 10,533	$ 4,627	$ 5,149	$ 743	$ 13	
144	Deferred State Income Tax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
145	**Total State Income Tax**	**$ 10,533**	**$ -**	**$ 10,533**	**$ 4,627**	**$ 5,149**	**$ 743**	**$ 13**	
	Federal Income Tax								
146	Income Before Tax	$ 486,508	$ -	$ 486,508	$ 306,432	$ 135,949	$ 41,644	$ 2,483	
147	Less: Interest Expense	271,543	-	271,543	211,994	30,870	26,470	2,209	
148	Less: State Income Tax	10,533	-	10,533	4,627	5,149	743	13	
149		-	-	-	-	-	-	-	
150	Federal Taxable Income	$ 204,432	$ -	$ 204,432	$ 89,811	$ 99,930	$ 14,430	$ 261	
151	Pro Forma Federal Income Tax	$ 42,931	$ -	$ 42,931	$ 18,860	$ 20,985	$ 3,030	$ 55	
152	ITC Amortization	-	-	-	-	-	-	-	CRB
153	Subtotal Federal Income Tax	$ 42,931	$ -	$ 42,931	$ 18,860	$ 20,985	$ 3,030	$ 55	
154	Deferred Federal Income Tax	-	-	-	-	-	-	-	
155	**Total Federal Income Tax**	**42,931**	**-**	**42,931**	**18,860**	**20,985**	**3,030**	**55**	
156	**Total Income Tax**	**53,464**	**-**	**53,464**	**23,488**	**26,134**	**3,774**	**68**	

LIBERTY UTILITIES (RIO RICO WATER & SEWER) CORP. - Sewer Division
Test Year Ended December 31, 2018
Revenue and Expense Allocation to Rate Schedules at Present Revenues

Line No.s	Description	Total Company (a)	Other Jurisdictional	Jurisdictional Total (a)	Residential	Commercial	Public Authority	Multi-tenant	Alloc. Code (b)
PRESENT REVENUES TAXES & ROR									
	Present Revenues								
157	Revenues	$ 1,851,025		$ 1,851,025	$ 1,381,547	$ 289,286	$ 166,854	$ 13,338	
158	Other Revenue	1,430	-	1,430	1,009	226	184	12	
159	Effluent Revenues	-	-	-	-	-	-	-	
160	Total Present Revenue	**$ 1,852,455**	**$ -**	**$ 1,852,455**	**$ 1,382,556**	**$ 289,512**	**$ 167,038**	**$ 13,350**	
161	O&M, Customer, A&G and Other Taxes	$ 1,365,947	$ -	$ 1,365,947	$ 1,076,124	$ 153,562	$ 125,394	$ 10,867	
162	Income Before Tax	$ 486,508	$ -	$ 486,508	$ 306,432	$ 135,949	$ 41,644	$ 2,483	
163	Less: Interest Expense	271,543	-	271,543	211,994	30,870	26,470	2,209	
164	State Taxable Income	$ 214,965	$ -	$ 214,965	$ 94,438	$ 105,079	$ 15,173	$ 274	
165	Pro Forma State Income Tax	$ 10,533	$ -	$ 10,533	$ 4,627	$ 5,149	$ 743	$ 13	
166	Amortization of Flow Through Tax	-	-	-	-	-	-	-	
167	Subtotal State Income Tax	$ 10,533	$ -	$ 10,533.28	$ 4,627.47	$ 5,148.88	$ 743.50	$ 13.43	
168	Deferred State Income Tax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
169	**Total State Income Tax**	$ 10,533	$ -	$ 10,533	$ 4,627	$ 5,149	$ 743	$ 13	
170	Income Before Tax	$ 486,508	$ -	$ 486,508	$ 306,432	$ 135,949	$ 41,644	$ 2,483	
171	Less: Interest Expense	271,543	-	271,543	211,994	30,870	26,470	2,209	
172	Less: State Income Tax	10,533	-	10,533	4,627	5,149	743	13	
173		-	-	-	-	-	-	-	
174	Federal Taxable Income	$204,432	0	204,432	89,811	99,930	14,430	261	
175	Pro Forma Federal Income Tax	$ 42,931	0	42,931	18,860	20,985	3,030	55	
176	ITC Amortization	-	0	0	0	0	0	0	CRB
177	Subtotal Federal Income Tax	$42,931	0	42,931	18,860	20,985	3,030	55	
178	**Total Federal Income Tax**	$42,931	0	42,931	18,860	20,985	3,030	55	
179	**Total Income Tax**	$53,464	0	53,464	23,488	26,134	3,774	68	
180	**Income After Tax**	**$433,044**	**$0**	**$433,044**	**$282,944**	**$109,815**	**$37,870**	**$2,415**	
	Present Revenues								
181	**Return Rate Of Return**	4.84%	0.00%	4.84%	4.05%	10.80%	4.34%	3.32%	
182	**Realtive Rate Of Return**	1.00	-	1.00	0.84	2.23	0.90	0.69	

Supporting Schedules
(a) C-1, (b) G-7a, (c) H-1

Recap Schedules
[A] G-1

LIBERTY UTILITIES (RIO RICO WATER & SEWER) CORP. - Sewer Division
Test Year Ended December 31, 2018
Revenue and Expense Allocation to Rate Schedules at Proposed Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Public Authority	Multi-tenant	Allocation Code (b)
	REVENUES							
1	Revenue Water Service (c)	$ 2,354,616	$ 2,354,616	$ 1,739,203	$ 376,349	$ 221,931	$ 17,133	Direct
2	Other Revenue	1,430	1,430	1,009	226	184	12	CBC
	Effluent Revenues	-	-	-	-	-	-	CBC
3	Total Revenue	$ 2,356,047	$ 2,356,047	$ 1,740,212	$ 376,575	$ 222,115	$ 17,145	
	EXPENSES (A)							
	Collection Expenses							
	Operation							
4	Commodity	$ 143,495	$ 143,495	$ 101,221	$ 22,626	$ 18,458	$ 1,191	CBC
5	Demand	106,129	106,129	88,587	7,894	8,771	877	CMD
6	Customer Accounts	-	-	-	-	-	-	CB
7	Customer Services	27,502	27,502	24,834	2,223	237	208	CS
8	Effluent	-	-	-	-	-	-	CF
9	Total Operation	$277,126	$ 277,126	$ 214,641	$ 32,743	$ 27,466	$ 2,275	
	Maintenance							
10	Commodity	$ 54,315	$ 54,315	$ 38,314	$ 8,564	$ 6,987	$ 451	CBC
11	Demand	38,748	38,748	32,343	2,882	3,202	320	CMD
12	Customer Accounts	-	-	-	-	-	-	CB
13	Customer Services	10,041	10,041	9,067	812	87	76	CS
14	Effluent	-	-	-	-	-	-	CF
15	Total Maintenance	$ 103,104	$ 103,104	$ 79,724	$ 12,258	$ 10,275	$ 847	
	Total Collection Expenses							
16	Commodity	$ 197,810	$ 197,810	$ 139,534	$ 31,190	$ 25,444	$ 1,642	
17	Demand	144,877	144,877	120,930	10,776	11,973	1,197	
18	Customer Accounts	-	-	-	-	-	-	
19	Customer Services	37,543	37,543	33,901	3,035	324	283	
20	Effluent	-	-	-	-	-	-	
21	Total Collection Expenses	$ 380,230	$ 380,230	$ 294,365	$ 45,001	$ 37,742	$ 3,122	

LIBERTY UTILITIES (RIO RICO WATER & SEWER) CORP. - Sewer Division
Test Year Ended December 31, 2018
Revenue and Expense Allocation to Rate Schedules at Proposed Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Public Authority	Multi-tenant	Allocation Code (b)
	Pumping Expneses							
	Operation							
22	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	CBC
23	Demand	-	-	-	-	-	-	CMD
24	Customer Accounts	-	-	-	-	-	-	CB
25	Customer Services	-	-	-	-	-	-	CS
26	Effluent	-	-	-	-	-	-	CF
27	Total Operation	$ -	$ -	$ -	$ -	$ -	$ -	
	Maintenance							
28	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	CBC
29	Demand	-	-	-	-	-	-	CMD
30	Customer Accounts	-	-	-	-	-	-	CB
31	Customer Services	-	-	-	-	-	-	CS
32	Effluent	-	-	-	-	-	-	CF
33	Total Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	
	Total Pumping Expenses Expenses							
34	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	
35	Demand	-	-	-	-	-	-	
36	Customer Accounts	-	-	-	-	-	-	
37	Customer Services	-	-	-	-	-	-	
38	Effluent	-	-	-	-	-	-	
39	Total Pumping Expense	$ -	$ -	$ -	$ -	$ -	$ -	
	Total Production Expenses							
40	Commodity	$ 197,810	$ 197,810	$ 139,534	$ 31,190	$ 25,444	$ 1,642	
41	Demand	144,877	144,877	120,930	10,776	11,973	1,197	
42	Customer Accounts	-	-	-	-	-	-	
43	Customer Services	37,543	37,543	33,901	3,035	324	283	
44	Effluent	-	-	-	-	-	-	
45	**Total Production Expenses**	**$ 380,230**	**$ 380,230**	**$ 294,365**	**$ 45,001**	**$ 37,742**	**$ 3,122**	

LIBERTY UTILITIES (RIO RICO WATER & SEWER) CORP. - Sewer Division
Test Year Ended December 31, 2018
Revenue and Expense Allocation to Rate Schedules at Proposed Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Public Authority	Multi-tenant	Allocation Code (b)
	Treatment and Disposal Expenses							
	Operation							
46	Commodity	$ 118,858	$ 118,858	$ 83,842	$ 18,741	$ 15,289	$ 986	CBC
47	Demand	67,605	67,605	56,431	5,028	5,587	559	CMD
48	Customer Accounts	-	-	-	-	-	-	CB
49	Customer Services	-	-	-	-	-	-	CS
50	Effluent	-	-	-	-	-	-	CF
51	Total Operation	$ 186,463	$ 186,463	$ 140,272	$ 23,770	$ 20,876	$ 1,545	
	Maintenance							
52	Commodity	$ 11,658	$ 11,658	$ 8,223	$ 1,838	$ 1,500	$ 97	CBC
53	Demand	-	-	-	-	-	-	CMD
54	Customer Accounts	-	-	-	-	-	-	CB
55	Customer Services	-	-	-	-	-	-	CS
56	Effluent	-	-	-	-	-	-	CF
57	Total Maintenance	$ 11,658	$ 11,658	$ 8,223	$ 1,838	$ 1,500	$ 97	
	Total Trreatment and Disposal Expenses							
58	Commodity	$ 130,516	$ 130,516	$ 92,065	$ 20,579	$ 16,788	$ 1,083	
59	Demand	67,605	67,605	56,431	5,028	5,587	559	
60	Customer Accounts	-	-	-	-	-	-	
61	Customer Services	-	-	-	-	-	-	
62	Effluent	-	-	-	-	-	-	
63	**Total Treatment and Disposal Expenses**	**$ 198,121**	**$ 198,121**	**$ 148,496**	**$ 25,608**	**$ 22,376**	**$ 1,642**	
	Reclaimed Water Expenses							
	Operation							
64	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	CBC
65	Demand	-	-	-	-	-	-	CMD
66	Customer Accounts	-	-	-	-	-	-	CB
67	Customer Services	-	-	-	-	-	-	CS
68	Effluent	-	-	-	-	-	-	CF
69	Total Operation	$ -	$ -	$ -	$ -	$ -	$ -	
	Maintenance							
70	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	CBC
71	Demand	-	-	-	-	-	-	CMD
72	Customer Accounts	-	-	-	-	-	-	CB
73	Customer Services	-	-	-	-	-	-	CS
74	Effluent	-	-	-	-	-	-	CF
75	Total Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	
	Total Reclaimed Water Expenses							
76	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	
77	Demand	-	-	-	-	-	-	
78	Customer Accounts	-	-	-	-	-	-	
79	Customer Services	-	-	-	-	-	-	
80	Effluent	-	-	-	-	-	-	

LIBERTY UTILITIES (RIO RICO WATER & SEWER) CORP. - Sewer Division
Test Year Ended December 31, 2018
Revenue and Expense Allocation to Rate Schedules at Proposed Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Public Authority	Multi-tenant	Allocation Code (b)
81	Total Reclaimed Water Expenses	$ -	$ -	$ -	$ -	$ -	$ -	

LIBERTY UTILITIES (RIO RICO WATER & SEWER) CORP. - Sewer Division
Test Year Ended December 31, 2018
Revenue and Expense Allocation to Rate Schedules at Proposed Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Public Authority	Multi-tenant	Allocation Code (b)
	Customer Accounts Expenses							
82	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	CBC
83	Demand	-	-	-	-	-	-	CMD
84	Customer Accounts	81,585	81,585	75,549	5,001	566	469	CB
85	Customer Services	-	-	-	-	-	-	CS
86	Effluent	-	-	-	-	-	-	CF
87	**Total Customer Accounts**	**$ 81,585**	**$ 81,585**	**$ 75,549**	**$ 5,001**	**$ 566**	**$ 469**	
	O&M w/oA&G Expenses							
88	Commodity	$ 328,326	$ 328,326	$ 231,599	$ 51,769	$ 42,233	$ 2,725	
89	Demand	212,482	212,482	177,361	15,804	17,560	1,756	
90	Customer Accounts	81,585	81,585	75,549	5,001	566	469	
91	Customer Services	37,543	37,543	33,901	3,035	324	283	
92	Effluent	-	-	-	-	-	-	
93	**Total O&M w/oA&G Expenses**	$ 659,935	$ 659,935	$ 518,409	$ 75,610	$ 60,683	$ 5,233	

LIBERTY UTILITIES (RIO RICO WATER & SEWER) CORP. - Sewer Division
Test Year Ended December 31, 2018
Revenue and Expense Allocation to Rate Schedules at Proposed Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Public Authority	Multi-tenant	Allocation Code (b)
	Administrative and General Expenses							
94	Commodity	$ 60,543	$ 60,543	$ 42,706	$ 9,546	$ 7,788	$ 502	CBC
95	Demand	53,293	53,293	44,484	3,964	4,404	440	CMD
96	Customer Accounts	48,327	48,327	44,751	2,963	335	278	CB
97	Customer Services	9,171	9,171	8,281	741	79	69	CS
98	Effluent	-	-	-	-	-	-	CF
99	Total Administrative and General Expenses	$ 171,333	$ 171,333	$ 140,223	$ 17,214	$ 12,606	$ 1,290	
	Total Operation and Maintenance Expenses							
100	Commodity	$ 388,869	$ 388,869	$ 274,306	$ 61,315	$ 50,020	$ 3,227	
101	Demand	265,775	265,775	221,845	19,768	21,965	2,196	
102	Customer Accounts	129,911	129,911	120,300	7,964	901	746	
103	Customer Services	46,714	46,714	42,182	3,777	403	352	
104	Effluent	-	-	-	-	-	-	
105	**Total Operation and Maintenance Expenses**	$ 831,268	$ 831,268	$ 658,633	$ 92,824	$ 73,289	$ 6,522	
	Depreciation & Amort Expense							
106	Commodity	$ 212,482	$ 212,482	$ 149,883	$ 33,503	$ 27,332	$ 1,763	CBC
107	Demand	193,008	193,008	161,106	14,356	15,951	1,595	CMD
108	Customer Accounts	28,360	28,360	26,262	1,739	197	163	CB
109	Customer Services	20,125	20,125	18,173	1,627	174	152	CS
110	Effluent	-	-	-	-	-	-	CF
111		-	-	-	-	-	-	CF
112	Total Depreciation & Amort Expense	$ 453,975	$ 453,975	$ 355,424	$ 51,225	$ 43,653	$ 3,673	
	Taxes Other Than Income							
113	Commodity	$ 44,994	$ 44,994	$ 31,739	$ 7,095	$ 5,788	$ 373	CBC
114	Demand	40,871	40,871	34,115	3,040	3,378	338	CMD
115	Customer Accounts	4,184	4,184	3,875	257	29	24	CB
116	Customer Services	4,685	4,685	4,231	379	40	35	CS
117	Effluent	-	-	-	-	-	-	CF
118	Total Taxes Other Than Income	$ 94,735	$ 94,735	$ 73,959	$ 10,770	$ 9,235	$ 771	
	O&M, Customer, A&G and Other Taxes							
119	Commodity	$ 646,345	$ 646,345	$ 455,928	$ 101,913	$ 83,140	$ 5,364	
120	Demand	499,654	499,654	417,066	37,164	41,294	4,129	
121	Customer Accounts	162,456	162,456	150,437	9,959	1,127	933	
122	Customer Services	71,524	71,524	64,585	5,782	617	540	
123	Effluent	-	-	-	-	-	-	
124	**Total O&M, Customer, A&G and Other Taxes**	$ 1,379,978	$ 1,379,978	$ 1,088,016	$ 154,819	$ 126,177	$ 10,966	
	Labor Allocator							
125	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	CBC
126	Demand	-	-	-	-	-	-	CMD
127	Customer Accounts	-	-	-	-	-	-	CB
128	Customer Services	-	-	-	-	-	-	CS
129	Effluent	-	-	-	-	-	-	CF
130	Total Labor	$ -	$ -	$ -	$ -	$ -	$ -	

LIBERTY UTILITIES (RIO RICO WATER & SEWER) CORP. - Sewer Division
Test Year Ended December 31, 2018
Revenue and Expense Allocation to Rate Schedules at Proposed Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Public Authority	Multi-tenant	Allocation Code (b)
	OPERATING INCOME							
131	Income Before Taxes	$ 976,069	$ 976,069	$ 652,196	$ 221,756	$ 95,938	$ 6,179	
132	State Income Tax	34,522	34,522	21,570	9,353	3,404	195	
133	Federal Income Tax	140,701	140,701	87,913	38,122	13,873	793	
134	Total Income Taxes	$ 175,222	$ 175,222	$ 109,483	$ 47,475	$ 17,277	$ 987	
135	Net Income After Tax	$ 800,846	$ 800,846	$ 542,714	$ 174,280	$ 78,661	$ 5,191	
136	Present Return Rate Of Return	8.95%	8.95%	7.77%	17.14%	9.02%	7.14%	
137	Present Relative Return Rate Of Return	1.00	1.00	0.87	1.91	1.01	0.80	
	State Income Tax							
138	Income Before Tax	$ 976,069	$ 976,069	$ 652,196	$ 221,756	$ 95,938	$ 6,179	
139	Less: Interest Expense	271,543	271,543	211,994	30,870	26,470	2,209	
140	State Taxable Income	$ 704,525	$ 704,525	$ 440,202	$ 190,885	$ 69,468	$ 3,970	
141	Pro Forma State Income Tax	$ 34,522	$ 34,522	$ 21,570	$ 9,353	$ 3,404	$ 195	
142	Amortization of Flow Through Tax	0	0	0	0	0	0	
143	Subtotal State Income Tax	$ 34,522	$ 34,522	$ 21,570	$ 9,353	$ 3,404	$ 195	
144	Deferred State Income Tax	$ -	$ -	$ -	$ -	$ -	$ -	
145	**Total State Income Tax**	**$ 34,522**	**$ 34,522**	**$ 21,570**	**$ 9,353**	**$ 3,404**	**$ 195**	
	Federal Income Tax							
146	Income Before Tax	$ 976,069	$ 976,069	$ 652,196	$ 221,756	$ 95,938	$ 6,179	
147	Less: Interest Expense	271,543	271,543	211,994	30,870	26,470	2,209	
148	Less: State Income Tax	34,522	34,522	21,570	9,353	3,404	195	
149		-	-	-	-	-	-	
150	Federal Taxable Income	$ 670,004	$ 670,004	$ 418,633	$ 181,532	$ 66,064	$ 3,775	
151	Pro Forma Federal Income Tax	$ 140,701	$ 140,701	$ 87,913	$ 38,122	$ 13,873	$ 793	
152	ITC Amortization	-	-	-	-	-	-	CRB
153	Subtotal Federal Income Tax	$ 140,701	$ 140,701	$ 87,913	$ 38,122	$ 13,873	$ 793	
154	Deferred Federal Income Tax	-	-	-	-	-	-	
155	**Total Federal Income Tax**	**140,701**	**140,701**	**87,913**	**38,122**	**13,873**	**793**	
156	**Total Income Tax**	**175,222**	**175,222**	**109,483**	**47,475**	**17,277**	**987**	

LIBERTY UTILITIES (RIO RICO WATER & SEWER) CORP. - Sewer Division
Test Year Ended December 31, 2018
Revenue and Expense Allocation to Rate Schedules at Proposed Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Public Authority	Multi-tenant	Allocation Code (b)
PRESENT REVENUES TAXES & ROR								
	Proposed Revenues							
157	Revenues	$ 2,354,616	$ 2,354,616	$ 1,739,203	$ 376,349	$ 221,931	$ 17,133	
158	Other Revenue	1,430	1,430	1,009	226	184	12	
159	Total Present Revenue	**$ 2,356,047**	**$ 2,356,047**	**$ 1,740,212**	**$ 376,575**	**$ 222,115**	**$ 17,145**	
160	O&M, Customer, A&G and Other Taxes	$ 1,379,978	$ 1,379,978	$ 1,088,016	$ 154,819	$ 126,177	$ 10,966	
161	Income Before Tax	$ 976,069	$ 976,069	$ 652,196	$ 221,756	$ 95,938	$ 6,179	
162	Less: Interest Expense	271,543	271,543	211,994	30,870	26,470	2,209	
163	State Taxable Income	$ 704,525	$ 704,525	$ 440,202	$ 190,885	$ 69,468	$ 3,970	
164	Pro Forma State Income Tax	$ 34,522	$ 34,522	$ 21,570	$ 9,353	$ 3,404	$ 195	
165	Amortization of Flow Through Tax	-	-	-	-	-	-	
166	Subtotal State Income Tax	$ 34,522	$ 34,521.74	$ 21,569.92	$ 9,353.38	$ 3,403.91	$ 194.53	
167	Deferred State Income Tax	$ -	$ -	$ -	$ -	$ -	$ -	
168	**Total State Income Tax**	$ 34,522	$ 34,522	$ 21,570	$ 9,353	$ 3,404	$ 195	
169	Income Before Tax	$ 976,069	$ 976,069	$ 652,196	$ 221,756	$ 95,938	$ 6,179	
170	Less: Interest Expense	271,543	271,543	211,994	30,870	26,470	2,209	
171	Less: State Income Tax	34,522	34,522	21,570	9,353	3,404	195	
172		-	-	-	-	-	-	
173	Federal Taxable Income	$670,004	670,004	418,633	181,532	66,064	3,775	
174	Pro Forma Federal Income Tax	$ 140,701	140,701	87,913	38,122	13,873	793	
175	ITC Amortization	-	0	0	0	0	0	CRB
176	Subtotal Federal Income Tax	$140,701	140,701	87,913	38,122	13,873	793	
177	**Total Federal Income Tax**	$140,701	140,701	87,913	38,122	13,873	793	
178	**Total Income Tax**	$175,222	175,222	109,483	47,475	17,277	987	
179	**Income After Tax**	**$800,846**	**$800,846**	**$542,714**	**$174,280**	**$78,661**	**$5,191**	
	Present Revenues							
180	**Return Rate Of Return**	8.95%	8.95%	7.77%	17.14%	9.02%	7.14%	
181	**Realtive Rate Of Return**	1.00	1.00	0.87	1.91	1.01	0.80	

Supporting Schedules
(a) C-1, (b) G-7a, (c) H-1

LIBERTY UTILITIES (RIO RICO WATER & SEWER) CORP. - Sewer Division
Test Year Ended December 31, 2018
Rate Base and Plant Functionalization

Line No.	Acct No.	Description	Jurisdictional Total (a)	Commodity Cost[A]	Demand[A]	Customer Accounts [A]	Customer Services[A]	Allocation Code(b)
		PLANT IN SERVICE						
1		**Collection Plant**						
2	35320	Land and Land Rights	$ 7,545	$ 3,954	$ 3,591	$ -	$ -	FCS
3	35420	Structures and Improvements	487,529	255,471	232,058	-	-	FCS
4	36000	Collection Mains - Force	1,483,269	777,251	706,018	-	-	FCS
5	36100	Collection Mains - Gravity	9,984,746	5,232,128	4,752,619	-	-	FCS
6	36200	Special Collection Structures	-	-	-	-	-	FCS
7	36300	Cutomer Services	1,483,665	-	-	-	1,483,665	FCSS
8	36400	Flow Measuring Devices	65,412	34,276	31,135	-	-	FCS
9	36500	Flow Measuring Installations	-	-	-	-	-	FCS
10		Total Collection Plant	$ 13,512,167	$ 6,303,080	$ 5,725,422	$ -	$ 1,483,665	
		Pumping Plant						
11	35500	Power Generation Equipment	$ -	$ -	$ -	$ -	$ -	FPU
12	37000	Receiving Wells	867,120	454,381	412,739	-	-	FPU
13	37100	Pumping Equipment	1,821,714	954,600	867,114	-	-	FPU
14	31130	Other Pumping Equipment	-	-	-	-	-	FPU
15		Total Pumping Plant	$ 2,688,834	$ 1,408,981	$ 1,279,852	$ -	$ -	
		Treatment and Disposal Plant						
16	35330	Land and Land Rights	$ -	$ -	$ -	$ -	$ -	FTD
17	35430	Structures and Improvements	-	-	-	-	-	FTD
18	38000	Treatment and Disposal Equipment	1,121,100	587,470	533,630	-	-	FTD
19	38001	Nogales WWTP	2,431,717	1,274,249	1,157,468	-	-	FTD
19	38100	Plant Sewers	15,362	8,050	7,312	-	-	FTD
20	38200	Outfall Sewer Lines	-	-	-	-	-	FTD
21	38930	Other Sewer Olant and Equipment	58,963	30,897	28,066	-	-	FTD
22		'Total Treatment and Disposal Plant	$ 3,627,141	$ 1,900,666	$ 1,726,475	$ -	$ -	
		Relaimed Water Plant						
23	35340	Land and Land Rights	$ -	$ -	$ -	$ -	$ -	FRW
24	35440	Structures and Improvements	-	-	-	-	-	FRW
25	36600	Reuse Services	-	-	-	-	-	FRW
26	36700	Reuse Meters and Installation	-	-	-	-	-	FRW
27	37400	Reuse Distribution Reservoirs	-	-	-	-	-	FRW
28	37500	Reuse Trans and Distribution System	-	-	-	-	-	FRW
29		Total Relcaimed Water Plant	$ -	$ -	$ -	$ -	$ -	
30		**Gross Plant In Service before Intangible and Gen.**	$ 19,828,142	$ 9,612,727	$ 8,731,749	$ -	$ 1,483,665	

LIBERTY UTILITIES (RIO RICO WATER & SEWER) CORP. - Sewer Division
Test Year Ended December 31, 2018
Rate Base and Plant Functionalization

Line No.	Acct No.	Description	Jurisdictional Total (a)	Commodity Cost[A]	Demand[A]	Customer Accounts [A]	Customer Services[A]	Allocation Code(b)
		General Plant						
31	35350	Land and Land Rights	$ -	$ -	$ -	$ -	$ -	FGPCC
32	35450	Structures and Improvements	-	-	-	-	-	FGPCC
33	39000	Furniture and Equipment	111,465	27,019	24,543	55,732	4,170	FGPCC
34	39010	Computer Hardware	-	-	-	-	-	FGPCC
35	39020	Computer Software	98,231	23,811	21,629	49,115	3,675	FGPCC
36	39100	Transportation Equipment	56,007	13,576	12,332	28,004	2,095	FGPCC
37	39200	Stores Equipment	-	-	-	-	-	FGPCC
38	39300	Tools, Shop and Garage Equipment	129,869	31,480	28,595	64,934	4,859	FGPCC
39	39400	Laboratory Equipment	3,940	955	868	1,970	147	FGPCC
40	39500	Power Operated Equipment	29,947	7,259	6,594	14,974	1,120	FGPCC
41	39600	Communication Equipment	27,706	6,716	6,101	13,853	1,037	FGPCC
42	39700	Miscellaneous Equipment	-	-	-	-	-	FGPCC
43	39710	Miscellaneous Equipment CNG	-	-	-	-	-	FGPCC
44	39800	Other Tangible Property	75,106	18,206	16,537	37,553	2,810	FGPCC
45		Total General Plant	$ 532,271	$ 129,023	$ 117,199	$ 266,136	$ 19,914	
		Intangible Plant						
46	35110	Organization	$ 5,785	$ 2,805	$ 2,548	$ -	$ 433	FGPIS
47	35210	Franchise and Consents	417	202	184	-	31	FGPIS
48	38910	Miscellaneous Intangible Plant	-	-	-	-	-	FGPIS
49		Total Intangible Plant	$ 6,202	$ 3,007	$ 2,731	$ -	$ 464	
50		Reconciling Amount						
51		**Subotal Gross Plant In Service(c)**	$ 20,366,615	$ 9,744,757	$ 8,851,679	$ 266,136	$ 1,504,043	
		Allocated Coporate Plant						
52	95300	Land and Land Rights	$ 2,882	$ 699	$ 635	$ 1,441	$ 108	FGPCC
53	95400	Structures and Improvments	95,328	23,108	20,990	47,664	3,567	FGPCC
54	99000	Office Furniture and Fixtures	13,041	3,161	2,872	6,521	488	FGPCC
55	99010	Computers and Software	35,644	8,640	7,848	17,822	1,334	FGPCC
56	99020	Customer First	618,669	149,966	136,222	309,334	23,146	FGPCC
57	95500	Power Generation	70	17	15	35	3	FGPCC
58	99500	Power Operated Equipment	11,583	2,808	2,550	5,791	433	FGPCC
59		**Subotal Allocated Corporate Plant**	$ 777,218	$ 188,398	$ 171,132	$ 388,609	$ 29,078	
52		**Total Gross Plant In Service(c)**	**$ 21,143,833**	**$ 9,933,156**	**$ 9,022,811**	**$ 654,744**	**$ 1,533,121**	

LIBERTY UTILITIES (RIO RICO WATER & SEWER) CORP. - Sewer Division
Test Year Ended December 31, 2018
Rate Base and Plant Functionalization

Line No.	Acct No.	Description	Jurisdictional Total (a)	Commodity Cost[A]	Demand[A]	Customer Accounts [A]	Customer Services[A]	Allocation Code(b)
		ACCUMULATED DEPRECIATION AND AMORTIZATION						
		Collection Plant						
61	35320	Land and Land Rights	$ -	$ -	$ -	$ -	$ -	FCS
62	35420	Structures and Improvements	138,191	72,414	65,777	-	-	FCS
63	36000	Collection Mains - Gravity	172,654	90,473	82,181	-	-	FCS
64	36100	Collection Mains - Force	4,126,084	2,162,118	1,963,966	-	-	FCS
65	36200	Special Collection Structures	-	-	-	-	-	FCS
66	36300	Cutomer Services	953,136	-	-	-	953,136	FCSS
67	36400	Flow Measuring Devices	65,412	34,276	31,135	-	-	FCS
68	36500	Flow Measuring Devices	-	-	-	-	-	FCS
69		Total Collection Plant	$ 5,455,476	$ 2,359,281	$ 2,143,060	$ -	$ 953,136	
		Pumping Plant						
70	35500	Power Generation Equipment	$ -	$ -	$ -	$ -	$ -	FPU
71	37000	Receiving Wells	652,577	341,958	310,619	-	-	FPU
72	37100	Pumping Equipment	766,657	401,737	364,919	-	-	FPU
73	31130	Other Pumping Equipment	-	-	-	-	-	FPU
74		Total Pumping Plant	$ 1,419,234	$ 743,696	$ 675,538	$ -	$ -	
		Treatment and Disposal Plant						
75	35330	Land and Land Rights	$ -	$ -	$ -	$ -	$ -	FTD
76	35430	Structures and Improvements	-	-	-	-	-	FTD
77	38000	Treatment and Disposal Equipment	982,128	514,647	467,481	-	-	FTD
78	38001	Nogales WWTP	1,420,952	744,596	676,356	-	-	FTD
78	38100	Plant Sewers	8,599	4,506	4,093	-	-	FTD
	38200	Outfall Sewer Lines	-	-	-	-	-	FTD
79	38930	Other Sewer Olant and Equipment	58,407	30,606	27,801	-	-	FTD
80		'Total Treatment and Disposal Plant	$ 2,470,086	$ 1,294,355	$ 1,175,731	$ -	$ -	
		Relaimed Water Plant						
81	35340	Land and Land Rights	$ -	$ -	$ -	$ -	$ -	FRW
82	35440	Structures and Improvements	-	-	-	-	-	FRW
83	36600	Reuse Services	-	-	-	-	-	FRW
84	36700	Reuse Meters and Installation	-	-	-	-	-	FRW
85	37400	Reuse Distribution Reservoirs	-	-	-	-	-	FRW
86	37500	Reuse Trans and Distribution System	-	-	-	-	-	FRW
87		Total Relcaimed Water Plant	$ -	$ -	$ -	$ -	$ -	

LIBERTY UTILITIES (RIO RICO WATER & SEWER) CORP. - Sewer Division
Test Year Ended December 31, 2018
Rate Base and Plant Functionalization

Line No.	Acct No.	Description	Jurisdictional Total (a)	Commodity Cost[A]	Demand[A]	Customer Accounts [A]	Customer Services[A]	Allocation Code(b)
		General Plant						
88	35350	Land and Land Rights	$ -	$ -	$ -	$ -	$ -	FGPCC
89	35450	Structures and Improvements	-	-	-	-	-	FGPCC
90	39000	Furniture and Equipment	109,501	26,543	24,111	54,751	4,097	FGPCC
91	39010	Computer Hardware	-	-	-	-	-	FGPCC
92	39020	Computer Software	77,626	18,817	17,092	38,813	2,904	FGPCC
93	39100	Transportation Equipment	24,537	5,948	5,403	12,268	918	FGPCC
94	39200	Stores Equipment	-	-	-	-	-	FGPCC
95	39300	Tools, Shop and Garage Equipment	15,018	3,640	3,307	7,509	562	FGPCC
96	39400	Laboratory Equipment	3,480	844	766	1,740	130	FGPCC
97	39500	Power Operated Equipment	11,729	2,843	2,583	5,864	439	FGPCC
98	39600	Communication Equipment	7,654	1,855	1,685	3,827	286	FGPCC
99	39700	Miscellaneous Equipment	-	-	-	-	-	FGPCC
100	39710	Miscellaneous Equipment CNG	-	-	-	-	-	FGPCC
101	39800	Other Tangible Property	24,082	5,838	5,303	12,041	901	FGPCC
102		Total General Plant	$ 273,627	$ 66,328	$ 60,249	$ 136,814	$ 10,237	
103		Retirement Work in Progress	$ -	$ -	$ -	$ -	$ -	FPIS
104		Advances in Aid of Construction	-	-	-	-	-	FPIS
105		**Subtotal Accumulated Depreciation/Amortization(c)**	$ 9,618,423	$ 4,463,659	$ 4,054,578	$ 136,814	$ 963,373	
106		**Allocated Corporate Accumulated Depreciation**						
107	95300	Land and Land Rights	-	-	-	-	-	FGPCC
108	95400	Structures and Improvments	5,915	1,434	1,302	2,957	221	FGPCC
109	99000	Office Furniture and Fixtures	1,595	387	351	797	60	FGPCC
110	99010	Computers and Software	4,891	1,186	1,077	2,446	183	FGPCC
111	99020	Customer First	6,017	1,458	1,325	3,008	225	FGPCC
112	95500	Power Generation	6	2	1	3	0	FGPCC
113	99500	Power Operated Equipment	1,062	257	234	531	40	FGPCC
114		**Subotal Allocated Corporate Accumulated Depreciation**	$ 19,486	$ 4,723	$ 4,290	$ 9,743	$ 729	
115		**Accumulated Depreciation/Amortization(c)**	**$ 9,637,909**	**$ 4,468,382**	**$ 4,058,868**	**$ 146,556**	**$ 964,102**	
116		**Net Plant**	**$ 11,505,924**	**$ 5,464,773**	**$ 4,963,943**	**$ 508,188**	**$ 569,019**	
117	10500	Construction Work In Progress	$ -	$ -	$ -	$ -	$ -	FNP
118		Plus: Regualtory Assets/Working Capital Assets/Other (net)	$ 42,585	$ 20,226	$ 18,372	$ 1,881	$ 2,106	FNPCA
119		Less:Contributions & Advances in Aid of Construction	$ (1,217,345)	$ (578,182)	$ (525,193)	$ (53,767)	$ (60,203)	FNP
120		Less:ADIT, EADIT, and IITC	$ (1,387,052)	$ (658,784)	$ (598,409)	$ (61,263)	$ (68,596)	FNPCA
121		Less:Other	$ -	$ -	$ -	$ -	$ -	FNP
122								
123		**Total Rate Base**	**$ 8,944,112**	**$ 4,248,033**	**$ 3,858,714**	**$ 395,039**	**$ 442,326**	

Supporting Schedules
(a) B-1, (b) G-7b, (c) B-2

Recap Schedules
[A] G-2

LIBERTY UTILITIES (RIO RICO WATER & SEWER) CORP. - Sewer Division
Test Year Ended December 31, 2018
O&M Expenses, Depreciation Expenses and Income Functionalization at Present Revenues

Line No.	Acct No.	Description	Adjusted Test Year(a)	Commodity Cost[A]	Demand[A]	Customer Accounts [A]	Customer Services[A]	Alloc. Code(b)	Labor
		INCOME STATEMENT							
		Collection Expenses							
		Operation							
1	715.1	Purchased Power	26,659	26,659	-	-	-	FBC	
2	734.1	Contractual Services - Professional	106,989	49,908	45,334	-	11,748	FCSP	
3	736.1	Contractual Services - Other	32,767	15,285	13,884	-	3,598	FCSP	
4		Total Operation	$ 277,126	$ 143,495	$ 106,129	$ -	$ 27,502		
		Maintenance							
5	718.2	Chemicals	370	370	-	-	-	FBC	
6	720.2	Materials and Supplies	11,288	11,288	-	-	-	FBC	
7	734.2	Contractual Services - Professional	61,137	28,519	25,905	-	6,713	FCSP	
8	736.2	Contractual Services - Other	30,310	14,139	12,843	-	3,328	FCSP	
9		Total Maintenance	$ 103,104	$ 54,315	$ 38,748	$ -	$ 10,041		
10		**Total Collection Expenses**	$ 380,230	$ 197,810	$ 144,877	$ -	$ 37,543		
11		**Total Production Expenses**	$ 380,230	$ 197,810	$ 144,877	$ -	$ 37,543		
		Treatment and Disposal Expenses							
12	715.5	Purchased Power	44,432	44,432	-	-	-	FBC	
14	736.5	Contractual Services - Other	35,042	18,363	16,680	-	-	FTDP	
15		Total Operation	$186,463	118,858	67,605	0	0		
		Maintenance							
16	718.6	Chemicals	370	370	-	-	-	FBC	
17	720.6	Materials and Supplies	11,288	11,288	-	-	-	FBC	
18		Total Maintenance	$ 11,658	$ 11,658	$ -	$ -	$ -		
19		**Total Treatment and Disposal Expenses**	$ 198,121	$ 130,516	$ 67,605	$ -	$ -		

LIBERTY UTILITIES (RIO RICO WATER & SEWER) CORP. - Sewer Division
Test Year Ended December 31, 2018
O&M Expenses, Depreciation Expenses and Income Functionalization at Present Revenues

Line No.	Acct No.	Description	Adjusted Test Year(a)	Commodity Cost[A]	Demand[A]	Customer Accounts [A]	Customer Services[A]	Alloc. Code(b)	Labor
		Customer Accounts Expenses							
		Operation							
20	715.7	Purchased Power	13,329	-	-	13,329	-	FCC	
21	734.7	Contractual Services - Professional	15,284	-	-	15,284	-	FCC	
22	736.7	Contractual Services - Other	21,025	-	-	21,025	-	FCC	
23	770.7	Bad Debt Expense	24,799	-	-	24,799	-	FCC	
24	775.7	Miscellaneous Expenses	405	-	-	405	-	FCC	
25		**Total Customer Accounts Expenses**	$ 74,843	$ -	$ -	$ 74,843	$ -		
26		**Total O&M w/oA&G Expenses**	$ 653,194	$ 328,326	$ 212,482	$ 74,843	$ 37,543		
		Administrative and General Expenses							
		Operation							
27	715.8	Purchased Power	4,443	1,963	1,622	571	287	FTOMWPC	
28	732.8	Contractual Services - Accounting	7,545	2,331	2,026	2,838	350	FTOMPISCC	
30	734.8	Contractual Services - Professional	15,284	4,721	4,103	5,750	710	FTOMPISCC	
31	736.8	Contractual Services - Other	21,025	6,495	5,645	7,910	976	FTOMPISCC	
32	741.8	Rental of Building/Real Property	14,099	4,355	3,785	5,304	655	FTOMPISCC	
33	757.8	Insurance - General Liability	39,945	19,365	17,591	-	2,989	FGPIS	
34	775.8	Miscellaneous Expenses	52,889	16,337	14,199	19,896	2,456	FTOMPISCC	
35		Total Admin and General Expenses	$ 171,333	$ 60,543	$ 53,293	$ 48,327	$ 9,171		
36		**Total Administrative and General Expenses**	$ 171,333	$ 60,543	$ 53,293	$ 48,327	$ 9,171		
37		**Total Operation and Maintenance Expenses**	$ 824,527	$ 388,869	$ 265,775	$ 123,170	$ 46,714		
38		**Depreciation & Amort Expense**	$ 454,558	$ 212,623	$ 193,137	$ 28,651	$ 20,147		
39		**Taxes Other Than Income**	$ 86,862	$ 41,256	$ 37,475	$ 3,836	$ 4,296	FNP	
40		**Total Operating Expenses Before Income Taxes**	$ 1,365,947	$ 642,747	$ 496,386	$ 155,658	$ 71,156		
		Total Labor	$ -	$ -	$ -	$ -	$ -		L

LIBERTY UTILITIES (RIO RICO WATER & SEWER) CORP. - Sewer Division
Test Year Ended December 31, 2018
O&M Expenses, Depreciation Expenses and Income Functionalization at Present Revenues

Line No.	Acct No.	Description	Adjusted Test Year(a)	Commodity Cost[A]	Demand[A]	Customer Accounts [A]	Customer Services[A]	Alloc. Code(b)	Labor
		Depreciation Expense							
		Collection Plant							
41	35420	Structures and Improvements	16,235	8,507	7,728	-	-	FCS	
42	36000	Collection Mains - Gravity	29,665	15,545	14,120	-	-	FCS	
	36500.0	Flow Measuring Installations	-	-	-	-	-	FCS	
43		Total Collection Plant	$ 275,268	$ 128,695	$ 116,900	$ -	$ 29,673		
		Pumping Plant							
44	37000	Receiving Wells	28,875	15,131	13,744	-	-	FPU	
45		Total Pumping Plant	$ 225,724	$ 118,282	$ 107,442	$ -	$ -		
		Treatment and Disposal Plant							
46	38000	Treatment and Disposal Equipment	7,323	3,837	3,486	-	-	FTD	
47	38001	Nogales WWTP	114,777	60,145	54,632	-	-	FTD	
48	38100	Plant Sewers	768	402	366	-	-	FTD	
49	38930	Other Sewer Olant and Equipment	3,933	2,061	1,872	-	-	FTD	
50		'Total Treatment and Disposal Plant	$ 126,801	$ 66,445	$ 60,356	$ -	$ -		
		General Plant							
51	39000	Furniture and Equipment	179	43	39	89	7	FGPCC	
52	39020	Computer Software	10,157	2,462	2,237	5,079	380	FGPCC	
53	39100	Transportation Equipment	9,937	2,409	2,188	4,968	372	FGPCC	
54	39300	Tools, Shop and Garage Equipment	6,236	1,512	1,373	3,118	233	FGPCC	
55	39400	Laboratory Equipment	394	96	87	197	15	FGPCC	
57	39600	Communication Equipment	2,165	525	477	1,083	81	FGPCC	
58	39700	Miscellaneous Equipment	(391)	(95)	(86)	(196)	(15)	FGPCC	
60		Total General Plant	$ 37,685	$ 9,135	$ 8,298	$ 18,843	$ 1,410		
61		Subtotal Direct Depreciation Expense	**$ 665,479**	**$ 322,557**	**$ 292,996**	**$ 18,843**	**$ 31,083**		
		Amortization of Property Losses	$ -	$ -	$ -	$ -	$ -		
62	95400	Structures and Improvments	$ 2,440	592	537	1,220	91	FGPCC	
63	99000	Office Furniture and Fixtures	870	211	192	435	33	FGPCC	
64	99010	Computers and Software	7,129	1,728	1,570	3,564	267	FGPCC	
65	99020	Customer First	30,933	7,498	6,811	15,467	1,157	FGPCC	
66	95500	Power Generation	4	1	1	2	0	FGPCC	
67	99500	Power Operated Equipment	579	140	128	290	22	FGPCC	
68		Subtotal Allocated Depreciation Expense	$ 41,955	$ 10,170	$ 9,238	$ 20,978	$ 1,570		
69		Amortization of Regulatory Assets	$ (56,258)	$ (26,720)	$ (24,271)	$ (2,485)	$ (2,782)	FNPCA	
70		CIAC/AIAC Amortization - General	(196,442)	$ (93,301)	$ (84,750)	$ (8,676)	$ (9,715)	FNP	
71		Excess Deferred Depreciation	(176)	$ (84)	$ (76)	$ (8)	$ (9)	FNPCA	
72		Total Depreciation & Amortization	**$ 454,558**	**$ 212,623**	**$ 193,137**	**$ 28,651**	**$ 20,147**		

Supporting Schedules
(a) B-2 ; (b) G-7b

Recap Schedules
[A] G-3

LIBERTY UTILITIES (RIO RICO WATER & SEWER) CORP. - Sewer Division
Test Year Ended December 31, 2018
O&M Expenses, Depreciation Expenses and Income Functionalization at Proposed Revenues

Line No.	Acct No.	Description	Adjusted Test Year(a)	Commodity Cost[A]	Demand[A]	Customer Accounts [A]	Customer Services[A]	Allocation Code(b)	Labor
		INCOME STATEMENT							
		Collection Expenses							
		Operation							
1	715.1	Purchased Power	26,659	26,659	-	-	-	FBC	
2	734.1	Contractual Services - Professional	106,989	49,908	45,334	-	11,748	FCSP	
3	736.1	Contractual Services - Other	32,767	15,285	13,884	-	3,598	FCSP	
4		Total Operation	$ 277,126	$ 143,495	$ 106,129	$ -	$ 27,502		
		Maintenance							
5	718.2	Chemicals	370	370	-	-	-	FBC	
6	720.2	Materials and Supplies	11,288	11,288	-	-	-	FBC	
7	734.2	Contractual Services - Professional	61,137	28,519	25,905	-	6,713	FCSP	
8	736.2	Contractual Services - Other	30,310	14,139	12,843	-	3,328	FCSP	
9		Total Maintenance	$ 103,104	$ 54,315	$ 38,748	$ -	$ 10,041		
10		**Total Collection Expenses**	$ 380,230	$ 197,810	$ 144,877	$ -	$ 37,543		
11		**Total Production Expenses**	$ 380,230	$ 197,810	$ 144,877	$ -	$ 37,543		
		Treatment and Disposal Expenses							
		Operation							
12	715.5	Purchased Power	44,432	44,432	-	-	-	FBC	
13	734.5	Contractual Services - Professional	106,989	56,064	50,925	-	-	FTDP	
14	736.5	Contractual Services - Other	35,042	18,363	16,680	-	-	FTDP	
15		Total Operation	$186,463	118,858	67,605	0	0		
		Maintenance							
16	718.6	Chemicals	370	370	-	-	-	FBC	
17	720.6	Materials and Supplies	11,288	11,288	-	-	-	FBC	
18		Total Maintenance	$ 11,658	$ 11,658	$ -	$ -	$ -		
19		**Total Treatment and Disposal Expenses**	$ 198,121	$ 130,516	$ 67,605	$ -	$ -		

LIBERTY UTILITIES (RIO RICO WATER & SEWER) CORP. - Sewer Division
Test Year Ended December 31, 2018
O&M Expenses, Depreciation Expenses and Income Functionalization at Proposed Revenues

Line No.	Acct No.	Description	Adjusted Test Year(a)	Commodity Cost[A]	Demand[A]	Customer Accounts [A]	Customer Services[A]	Allocation Code(b)	Labor
		Customer Accounts Expenses							
		Operation							
20	615.7	Purchased Power	13,329	-	-	13,329	-	FCC	
21	734.7	Contractual Services - Professional	15,284	-	-	15,284	-	FCC	
22	736.7	Contractual Services - Other	21,025	-	-	21,025	-	FCC	
23	770.7	Bad Debt Expense	31,540	-	-	31,540	-	FCC	
24	775.7	Miscellaneous Expenses	405	-	-	405	-	FCC	
25		**Total Customer Accounts Expenses**	$ 81,585	$ -	$ -	$ 81,585	$ -		
26		**Total O&M w/oA&G Expenses**	$ 659,935	$ 328,326	$ 212,482	$ 81,585	$ 37,543		
		Administrative and General Expenses							
		Operation							
27	715.8	Purchased Power	4,443	1,963	1,622	571	287	FTOMWPC	
	720.8	Materials and Supplies	-	-	-	-	-	FTOMPISCC	
28	'732.8	Contractual Services - Accounting	7,545	2,331	2,026	2,838	350	FTOMPISCC	
29	'733.8	Contractual Services - Legal	16,103	4,974	4,323	6,058	748	FTOMPISCC	
30	'734.8	Contractual Services - Management Fees	15,284	4,721	4,103	5,750	710	FTOMPISCC	
31	736.8	Contractual Services - Other	21,025	6,495	5,645	7,910	976	FTOMPISCC	
32	'741.8	Rental of Building/Real Property	14,099	4,355	3,785	5,304	655	FTOMPISCC	
33	757.8	Insurance - General Liability	39,945	19,365	17,591	-	2,989	FGPIS	
34	775.8	Miscellaneous Expenses	52,889	16,337	14,199	19,896	2,456	FTOMPISCC	
35		Total Operation	$ 171,333	$ 60,543	$ 53,293	$ 48,327	$ 9,171		
36		**Total Administrative and General Expenses**	$ 171,333	$ 60,543	$ 53,293	$ 48,327	$ 9,171		
37		**Total Operation and Maintenance Expenses**	$ 831,268	$ 388,869	$ 265,775	$ 129,911	$ 46,714		
38		**Depreciation & Amort Expense**	$ 454,558	$ 212,482	$ 193,008	$ 28,360	$ 20,125		
39		**Taxes Other Than Income**	$ 94,735	$ 44,994	$ 40,871	$ 4,184	$ 4,685	FNP	
40		**Total Operating Expenses Before Income Taxes**	$ 1,380,561	$ 646,345	$ 499,654	$ 162,456	$ 71,524		
		Total Labor	$ -	$ -	$ -	$ -	$ -		L

LIBERTY UTILITIES (RIO RICO WATER & SEWER) CORP. - Sewer Division
Test Year Ended December 31, 2018
O&M Expenses, Depreciation Expenses and Income Functionalization at Proposed Revenues

Line No.	Acct No.	Description	Adjusted Test Year(a)	Commodity Cost[A]	Demand[A]	Customer Accounts [A]	Customer Services[A]	Allocation Code(b)	Labor
		Depreciation Expense							
		Collection Plant							
41	35420	Structures and Improvements	16,235	8,507	7,728	-	-	FCS	
42	36000	Collection Mains - Gravity	29,665	15,545	14,120	-	-	FCS	
	36500.0	Flow Measuring Installations	-	-	-	-	-	FCS	
43		Total Collection Plant	$ 275,268	$ 128,695	$ 116,900	$ -	$ 29,673		
		Pumping Plant							
	35500	Power Generation Equipment	-	-	-	-	-	FPU	
44	37000	Receiving Wells	28,875	15,131	13,744	-	-	FPU	
45		Total Pumping Plant	$ 225,724	$ 118,282	$ 107,442	$ -	$ -		
		Treatment and Disposal Plant							
46	38000	Treatment and Disposal Equipment	7,323	3,837	3,486	-	-	FTD	
47	38001	Nogales WWTP	114,777	60,145	54,632	-	-	FTD	
47	38100	Plant Sewers	768	402	366	-	-	FTD	
48	38930.0	Other Sewer Olant and Equipment	3,933	2,061	1,872	-	-	FTD	
49		'Total Treatment and Disposal Plant	$ 126,801	$ 66,445	$ 60,356	$ -	$ -		
		General Plant							
50	39000	Furniture and Equipment	179	43	39	89	7	FGPCC	
51	39020	Computer Software	10,157	2,462	2,237	5,079	380	FGPCC	
52	39100	Transportation Equipment	9,937	2,409	2,188	4,968	372	FGPCC	
53	39300	Tools, Shop and Garage Equipment	6,236	1,512	1,373	3,118	233	FGPCC	
54	39400	Laboratory Equipment	394	96	87	197	15	FGPCC	
56	39600	Communication Equipment	2,165	525	477	1,083	81	FGPCC	
57	39700	Miscellaneous Equipment	(391)	(95)	(86)	(196)	(15)	FGPCC	
59		Total General Plant	$ 37,685	$ 9,135	$ 8,298	$ 18,843	$ 1,410		
60		Subtotal Direct Depreciation Expense	**$ 665,479**	**$ 322,557**	**$ 292,996**	**$ 18,843**	**$ 31,083**		
61	95400	Structures and Improvments	$ 2,440	592	537	1,220	91	FGPCC	
62	99000	Office Furniture and Fixtures	870	211	192	435	33	FGPCC	
63	99010	Computers and Software	7,129	1,728	1,570	3,564	267	FGPCC	
64	99020	Customer First	30,933	7,498	6,811	15,467	1,157	FGPCC	
65	95500	Power Generation	4	1	1	2	0	FGPCC	
66	99500	Power Operated Equipment	579	140	128	290	22	FGPCC	
67		Subtotal Allocated Depreciation Expense	$ 41,955	$ 10,029	$ 9,110	$ 20,686	$ 1,548		
		Amortization of Regulatory Assets	$ -	$ -	$ -	$ -	$ -	FNPCA	
68		CIAC/AIAC Amortization - General	(196,618)	(93,384)	(84,826)	(8,684)	(9,724)	FNP	
69		Excess Deferred Depreciation	(56,258)	(26,720)	(24,271)	(2,485)	(2,782)	FNPCA	
70		Total Depreciation & Amortization	**$ 454,558**	**$ 212,482**	**$ 193,008**	**$ 28,360**	**$ 20,125**		

Supporting Schedules
(a) B-2 ; (b) G-7b

Recap Schedules
[A] G-3

LIBERTY UTILITIES (RIO RICO WATER & SEWER) CORP. - Sewer Division
Test Year Ended December 31, 2018
Development of Allocation Factors by Function

Line No		Allocation Factor	Total (1)	Commodity (2)	Demand (3)	Customer Accounts (5)	Customer Services (6)	Effluent (7)
1								
2	**ALLOCATION RATIOS**							
3								
4	**EXTERNAL FACTORS**							
5								
6	**DEMAND**							
7								
8	Commodity	FBC	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	Demand	FECMD	100.0000%	52.4012%	47.5988%	0.0000%	0.0000%	0.0000%
10								
11								
12	Pumping Plant	FPU	100.0000%	52.4012%	47.5988%	0.0000%	0.0000%	0.0000%
13	Treatment and Disposal	FTD	100.0000%	52.4012%	47.5988%	0.0000%	0.0000%	0.0000%
14	Collection System	FCS	100.0000%	52.4012%	47.5988%	0.0000%	0.0000%	0.0000%
15	Reclaimed Water System	FRW	100.0000%	52.4012%	47.5988%	0.0000%	0.0000%	0.0000%
16								
17	**CUSTOMER**							
18								
19	Customer Accounts	FCC	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
20								
21	Customer Services	FCSS	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
22								
23	**Effluent**							
24	Effluent	EFF	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
25								
26	**Purchased Power**							
27	Purchased Power	FPP	100.0000%	52.4012%	47.5988%	0.0000%	0.0000%	0.0000%
28								
29	**INTERNAL FACTORS**							
30								
31	Net Plant	FNP	100.0000%	47.4953%	43.1425%	4.4168%	4.9454%	0.0000%
32	Net Plant w/CIAC	FNPCA	100.0000%	47.4953%	43.1425%	4.4168%	4.9454%	0.0000%
33	Gross Plant In Service (excl Intangible and Gen.)	FGPIS	100.0000%	48.4802%	44.0372%	0.0000%	7.4826%	0.0000%
34	Total O&M w/oA&G Expenses	FTOM	100.0000%	50.2647%	32.5297%	11.4580%	5.7476%	0.0000%
35	Labor	FLA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
36	Collection System Plant	FCSP	100.0000%	46.6474%	42.3723%	0.0000%	10.9802%	0.0000%
37	Pumping Plant	FPP	100.0000%	52.4012%	47.5988%	0.0000%	0.0000%	0.0000%
38	Treatment and Disposal Plant	FTDP	100.0000%	52.4012%	47.5988%	0.0000%	0.0000%	0.0000%
39	Reclaimed Water System	FRWP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
40	General & Admin. Plant (See Note 1)	FGPCC	100.0000%	24.2401%	22.0186%	50.0000%	3.7413%	0.0000%
41	General & Admin Expenses (See Note 2)	FTOMPISCC	100.0000%	30.8903%	26.8465%	37.6191%	4.6440%	0.0000%
42	Plant In Service	FPIS	100.0000%	46.9790%	42.6735%	3.0966%	7.2509%	0.0000%
43	Total O&M w/oA&G Expenses w/o power & chemicals	FTOMWPC	100.0000%	44.1907%	36.5024%	12.8573%	6.4495%	0.0000%
44								

LIBERTY UTILITIES (RIO RICO WATER & SEWER) CORP. - Sewer Division
Test Year Ended December 31, 2018
Development of Allocation Factors by Function

Line No		Allocation Factor		Total (1)	Commodity (2)	Demand (3)	Customer Accounts (5)	Customer Services (6)	Effluent (7)
45	**INPUTS FOR RATIOS**								
46									
47	**EXTERNAL INPUTS**								
48									
49	DEMAND								
50									
51	Peak Day WW Flows (MGD)		1.013						
52	Annual Inflows (MG)		175.994						
53									
54		**Calculation of Demand**							
55			MGD	Ratio	Commodity	Max Day			
56		**FBC**	Avg Day 0.482	1.000		1.000			
57		**FECMD**	Max Day 1.013	2.101	0.524	0.476			
58									
59									
60									
61					Commodity	Max Day			
62	Purchased Power	FPP	100.0	100.0	52.4	47.6			
63	Treatment and Disposal	FTD	100.0	100.0	52.4	47.6			
64									
65	**INTERNAL INPUTS**								
66									
67									
68			Schedule G3a						
69	Gross Plant In Service (excludes intangibles & Gen)	FGPIS	$ 19,828,142	$ 19,828,142	$ 9,612,727	$ 8,731,749	$ -	$ 1,483,665	$ -
70	Plant In Service	FPIS	$ 21,143,833	$ 21,143,833	$ 9,933,156	$ 9,022,811	$ 654,744	$ 1,533,121	$ -
71	Net Plant w/CIAC	FNPCA	$ 11,505,924	$ 11,505,924	$ 5,464,773	$ 4,963,943	$ 508,188	$ 569,019	$ -
72	Net Plant	FNP	$ 11,505,924	$ 11,505,924	$ 5,464,773	$ 4,963,943	$ 508,188	$ 569,019	$ -
73	Total O&M w/oA&G Expenses	FTOM	$ 653,194	$ 653,194	$ 328,326	$ 212,482	$ 74,843	$ 37,543	$ -
74	Labor	FLA	$ -	$ -	$ -	$ -	$ -	$ -	$ -
75	Collection System Plant	FCSP	$ 13,512,167	$ 13,512,167	$ 6,303,080	$ 5,725,422	$ -	$ 1,483,665	$ -
76	Pumping Plant	FPP	$ 2,688,834	$ 2,688,834	$ 1,408,981	$ 1,279,852	$ -	$ -	$ -
77	Treatment and Disposal Plant	FTDP	$ 3,627,141	$ 3,627,141	$ 1,900,666	$ 1,726,475	$ -	$ -	$ -
78	Reclaimed Water System	FRWP	$ -	$ -	$ -	$ -	$ -	$ -	$ -
79	Total O&M w/oA&G Expenses w/o power & chemicals	FTOMWPC	$ 582,103	$ 582,103	$ 257,235	$ 212,482	$ 74,843	$ 37,543	$ -

Note 1: Based upon a two-factor formula equal weighting FCC allocation factor and the FGPIS allocation factor.
Note 2: Based upon a three-factor formula equal weighting FCC allocation factor, FGPIS, and the FTOMWPC allocation factor.

LIBERTY UTILITIES (RIO RICO WATER & SEWER) CORP. - Sewer Division
Test Year Ended December 31, 2018
Development of Allocation Factors by Customer Class

Line No		Allocation Factor	Total (1)	Residential (2)	Commercial (3)	Public Authority (4)	Multi-Tenant (5)
1	**ALLOCATION RATIOS**						
2							
3	**EXTERNAL FACTORS**						
4							
5	**COMMODITY**						
6	Commodity	CBC	100.0000%	70.5394%	15.7676%	12.8631%	0.8299%
7							
8	**DEMAND**						
9	Demand	CMD	100.0000%	83.4711%	7.4380%	8.2645%	0.8264%
10							
11	**CUSTOMER**						
12	Bills	CB	100.0000%	92.6017%	6.1303%	0.6936%	0.5744%
13	Services	CS	100.0000%	90.2985%	8.0846%	0.8624%	0.7546%
14							
15	**REVENUES**						
16	Sewer Sales	CRWC	100.0000%	74.6369%	15.6284%	9.0141%	0.7206%
17	Sewer Sales excluding effluent	CRWXEFF	100.0000%	74.6369%	15.6284%	9.0141%	0.7206%
18							
19	**INTERNAL FACTORS**						
20							
21	Effluent	CF	100.0000%	92.6017%	6.1303%	0.6936%	0.5744%
22	Rate Base	CRB	100.0000%	78.0701%	11.3684%	9.7481%	0.8134%
23							
24	**INPUTS FOR RATIOS**						
25							

LIBERTY UTILITIES (RIO RICO WATER & SEWER) CORP. - Sewer Division
Test Year Ended December 31, 2018
Development of Allocation Factors by Customer Class

Line No		Allocation Factor		Total (1)	Residential (2)	Commercial (3)	Public Authority (4)	Multi-Tenant (5)
26	**EXTERNAL INPUTS**							
27	DEMAND AND COMMODITY			100.00%	70.57%	15.73%	12.84%	0.86%
28	Annual Flows (MG)		175.994	175.994	124.193	27.688	22.600	1.513
29	Average Daily Flows (mgd)		0.482	0.482	0.340	0.076	0.062	0.004
30	Max Day Capacity Factor				1.30	1.12	1.15	1.33
31	Maximum Day Flows (mgd)		0.603	0.603	0.441	0.085	0.072	0.005
32	Maximum Day Excess		0.121	0.121	0.101	0.009	0.010	0.001
33								
34								
35	CUSTOMER							
36	Bills		27,682	27,682	25,634	1,697	192	159
37	Services				2,178	150	16	14
38	Cost Factor				1.00	1.30	1.30	1.30
39	Equivalent Services		2,412	2,412	2,178	195	21	18
40								
41	REVENUES							
42	Test Year Sewer Sales		$ 1,851,025	$ 1,851,025	$ 1,381,547	$ 289,286	$ 166,854	$ 13,338
43	Test Year Sewer Sales excluding effluent		$ 1,851,025	$ 1,851,025	$ 1,381,547	$ 289,286	$ 166,854	$ 13,338
44								
45								
46	Rate of Return (ROR)		**8.95%**					
47	Revenue Conversion Factor		**1.3708**					
48								
49	**TAX FACTORS**							
50	Wtd Cost of Debt		**3.0360%**					
51	State Tax Rate		**4.90%**					
52	Federal Tax Rate		**21.00%**					
53								
54								
55	**INTERNAL INPUTS**							
56								
57	Rate Base	CRB	$8,944,112	8,944,112	6,982,675	1,016,804	871,884	72,750

SEWER SCHEDULE H

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Revenue Summary
With Annualized Revenues to Year End Number of Customers

Exhibit
Schedule H-1
Page 1
Witness: Bourassa

Line No.	Meter Size	Class	Present Revenues	Proposed Revenues	Dollar Change	Percent Change	Percent of Present WW Revenues	Percent of Proposed WW Revenues
1	5/8X3/4 Inch	Residential	$ 1,338,893	$ 1,687,005	$ 348,112	26.00%	74.02%	73.24%
2	3/4 Inch	Residential	6,438	8,112	1,674	26.00%	0.36%	0.35%
3	1 Inch	Residential	8,171	10,296	2,124	26.00%	0.45%	0.45%
4								
5		Subtotal	1,353,502	1,705,413	351,911	26.00%	74.82%	74.04%
6								
7	5/8X3/4 Inch	Commercial	$ 58,141	$ 75,054	$ 16,912	29.09%	3.21%	3.26%
8	1 Inch	Commercial	70,457	91,460	21,003	29.81%	3.90%	3.97%
9	1 1/2 Inch	Commercial	17,624	22,845	5,221	29.62%	0.97%	0.99%
10	2 Inch	Commercial	80,389	104,513	24,125	30.01%	4.44%	4.54%
11	3 Inch	Commercial	10,150	13,130	2,980	29.36%	0.56%	0.57%
12	4 Inch	Commercial	39,326	52,665	13,340	33.92%	2.17%	2.29%
13								
14		Subtotal	$ 276,086	$ 359,667	$ 83,581	30.27%	15.26%	15.62%
15								
16	5/8X3/4 Inch	Commercial (SCUSD)	$ 1,201	$ 1,513	$ 312	26.00%	0.07%	0.07%
17	1.5 Inch	Commercial (SCUSD)	1,316	1,658	342	26.00%	0.07%	0.07%
18	2 Inch	Commercial (SCUSD)	117,367	156,729	39,362	33.54%	6.49%	6.80%
19	4 Inch	Commercial (SCUSD)	31,327	41,888	10,561	33.71%	1.73%	1.82%
20	6 Inch	Commercial (SCUSD)	15,431	20,066	4,635	30.04%	0.85%	0.87%
21		Subtotal	$ 166,641	$ 221,854	$ 55,212	33.13%	9.21%	9.63%
22								
23								
24	5/8X3/4 Inch	Multi-tenant	$ 11,222	$ 14,452	3,231	28.79%	0.62%	0.63%
25	1 1/2 Inch	Multi-tenant	1,462	1,855	393	26.90%	0.08%	0.08%
26								
27		Subtotal	12,683	16,307	3,624	28.57%	0.70%	0.71%
28								
29								
30								
31								
32	Total Revenues Before Annualization		$ 1,808,912.7	$ 2,303,240.3	$ 494,327.6	27.33%	100.00%	100.00%
33								

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Revenue Summary
With Annualized Revenues to Year End Number of Customers

Exhibit
Schedule H-1
Page 2
Witness: Bourassa

Revenue Annualization

Line No.	Meter Size	Class	Present Revenues	Proposed Revenues	Dollar Change	Percent Change	Additional Bills	Additional Gallons Treated
1	5/8X3/4 Inch	Residential	$ 27,075	$ 34,114	7,039	26.00%	514	1,542,000
2	3/4 Inch	Residential	(607)	(765)	(158)	0.00%	(10)	(30,000)
3	1 Inch	Residential	(149)	(187)	(39)	0.00%	(2)	(6,000)
4								
5		Subtotal	$ 26,319	$ 33,162	6,843	26.00%	502	1,506,000
6								
7	5/8X3/4 Inch	Commercial	$ 3,049	$ 3,855	806	26.45%	55	165,000
8	1 Inch	Commercial	626	812	186	29.66%	5	30,000
9	1 1/2 Inch	Commercial	4,150	5,366	1,216	29.29%	24	216,000
10	2 Inch	Commercial	5,023	6,521	1,498	29.82%	19	228,000
11	3 Inch	Commercial	-	-	-	0.00%	-	-
12	4 Inch	Commercial	-	-	-	0.00%	-	-
13					-			
14		Subtotal	$ 12,848	$ 16,554	17,392	135.36%	103	639,000
15								
16	5/8X3/4 Inch	Commercial (SCUSD)	$ -	$ -	-	0.00%	-	
17	1.5 Inch	Commercial (SCUSD)	-	-	-	0.00%	-	
18	2 Inch	Commercial (SCUSD)	-	-	-	0.00%	-	
19	4 Inch	Commercial (SCUSD)	-	-	-	0.00%	-	
20	6 Inch	Commercial (SCUSD)	-	-	-	0.00%	-	
21		Subtotal	$ -	$ -	$ -	0.00%	103	639,000
22								
23								
24	5/8X3/4 Inch	Multi-tenant	$ 639	$ 820	181	28.32%	9	216,000
25	1 1/2 Inch	Multi-tenant	-	-	-	0.00%	-	
26								
27		Subtotal	$ 639	$ 820	181	28.32%	9	216,000
28								
29								
30								
31								
32								
33	Total Revenue Annualization		$ 39,806	$ 50,536	$ 24,416	61.34%	614	2,361,000
34								

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Revenue Summary
With Annualized Revenues to Year End Number of Customers

Exhibit
Schedule H-1
Page 3
Witness: Bourassa

Line No.		Present Revenues	Proposed Revenues	Dollar Change	Percent Change	Percent of Present WW Revenues	Percent of Proposed WW Revenues
1	Subtotal Revenues	$ 1,808,913	$ 2,303,240	$ 494,328	27.33%	100.00%	100.00%
2	Subtotal Revenue Annualization	39,806	50,536	10,729.73	26.95%	2.20%	2.19%
3	Total Revenues	$ 1,848,719	$ 2,353,776	$ 505,057	27.32%		
4							
5	Misc. Revenues	$ 1,430	$ 1,430	-	0.00%	0.08%	0.06%
6	Reconciling Amount to GL	2,306	840	(1,466)	-63.57%	0.13%	0.04%
7	Total Water Revenues	$ 1,852,456	$ 2,356,047	$ 503,591	27.19%	0.00%	0.00%
8							
9							
10							
11							
12							
13							
14	Sewer Revenues Per GL	$ 1,726,839					
15	Tax Reform Credit	99,380					
16	Revenue Accrual Correction	(15,000)					
17	Ttal Adjusted Revenues	$ 1,811,219					
18							
19	Revenue Before Annualization	$ 1,808,913					
20							
21	Difference	$ 2,306					
22							
23	Tolerenafce (+/- 1/2%)	$ 9,056					
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Customer Summary

Exhibit
Schedule H-2
Page 1
Witness: Bourassa

Line No.		Meter Size, Class	(a) Average Number of Customers at 12/31/2014	Average Consumption	Average Bill Present Rates	Average Bill Proposed Rates	Proposed Increase Dollar Amount	Proposed Increase Percent Amount
1	5/8X3/4 Inch	Residential	2,118	-	$ 52.68	$ 66.37	$ 13.70	26.00%
2	3/4 Inch	Residential	9	-	60.74	76.53	15.79	26.00%
3	1 Inch	Residential	9	-	74.28	93.60	19.31	26.00%
4								
5		Subtotal	2,136					
6								
7	5/8X3/4 Inch	Commercial	60	7,216	$ 54.14	$ 68.35	$ 14.21	26.24%
8	1 Inch	Commercial	46	12,741	113.21	146.15	32.94	29.09%
9	1 1/2 Inch	Commercial	8	16,920	176.91	228.96	52.05	29.42%
10	2 Inch	Commercial	24	22,468	256.99	333.24	76.26	29.67%
11	3 Inch	Commercial	2	29,416	416.97	539.06	122.09	29.28%
12	4 Inch	Commercial	1	432,417	3,277.13	4,388.77	1,111.64	33.92%
13								
14		Subtotal	141					
15								
16	5/8X3/4 Inch	Commercial (SCUSD)	2	125	$ 50.04	$ 63.05	$ 13.01	26.00%
17	1.5 Inch	Commercial (SCUSD)	1	1,584	109.65	138.16	28.51	26.00%
18	2 Inch	Commercial (SCUSD)	11	121,492	881.95	1,177.63	295.68	33.53%
19	4 Inch	Commercial (SCUSD)	1	354,365	2,610.54	3,490.65	880.11	33.71%
20	6 Inch	Commercial (SCUSD)	1	96,542	1,285.90	1,672.14	386.24	30.04%
21		Subtotal	16					
22								
23	5/8X3/4 Inch	Multi-tenant	12	9,072	$ 66.72	$ 85.33	$ 18.61	27.89%
24	1 1/2 Inch	Multi-tenant	1	8,667	120.95	153.42	32.47	26.84%
25		Subtotal	13					
26								
27								
28								
29								
30		Total	2,291					
31								

32 **(a)** Average number of customers of less than one (1), indicates that less than 12 bills were issued during the year.
33

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Customer Summary

Exhibit
Schedule H-2
Page 2
Witness: Bourassa

Line No.		Meter Size, Class	(a) Average Number of Customers at 12/31/2014	Median Consumption	Median Bill Present Rates	Median Bill Proposed Rates	Proposed Increase Dollar Amount	Proposed Increase Percent Amount
1	5/8X3/4 Inch	Residential	2,118	-	$ 52.68	$ 66.37	$ 13.70	26.00%
2	3/4 Inch	Residential	9	-	60.74	76.53	15.79	26.00%
3	1 Inch	Residential	9	-	74.28	93.60	19.31	26.00%
4								
5		Subtotal	2,136					
6								
7	5/8X3/4 Inch	Commercial	60	4,000	$ 52.68	$ 66.37	$ 13.70	26.00%
8	1 Inch	Commercial	46	7,000	74.28	93.60	19.31	26.00%
9	1 1/2 Inch	Commercial	8	13,500	153.72	197.65	43.93	28.58%
10	2 Inch	Commercial	24	8,000	158.89	200.81	41.92	26.38%
11	3 Inch	Commercial	2	26,500	397.20	512.37	115.17	29.00%
12	4 Inch	Commercial	1	162,500	1,447.10	1,918.23	471.13	32.56%
13								
14		Subtotal	141					
15								
16	5/8X3/4 Inch	Commercial (SCUSD)	2	-	$ 50.04	$ 63.05	$ 13.01	26.00%
17	1.5 Inch	Commercial (SCUSD)	1	-	153.72	197.65	43.93	28.58%
18	2 Inch	Commercial (SCUSD)	11	149,071	321.63	421.20	99.57	30.96%
19	4 Inch	Commercial (SCUSD)	1	368,362	2,700.70	3,612.36	911.66	33.76%
20	6 Inch	Commercial (SCUSD)	1	-	709.16	893.54	184.38	26.00%
21		Subtotal	16					
22								
23	5/8X3/4 Inch	Multi-tenant	12	7,500	$ 56.07	$ 70.95	$ 14.88	26.54%
24	1 1/2 Inch	Multi-tenant	1	8,500	119.82	151.89	32.07	26.76%
25		Subtotal	13					
26								
27								
28								
29								
30		Total	2,291					
31								

32 **(a)** Average number of customers of less than one (1), indicates that less than 12 bills were issued during the year.
33

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Present and Proposed Rates

Exhibit
Schedule H-3
Page 1
Witness: Bourassa

Line No.	Monthly Minimum Charge for:	Present Rates[1,2]	Proposed Rates[1,2]	Change	Percent Change
1	Meter Size (All Classes):				
2	5/8 Inch	$ 52.68	$ 66.37	$ 13.70	26.00%
2	3/4 Inch	60.74	76.53	15.79	26.00%
3	1 Inch	74.28	93.60	19.31	26.00%
4	1 1/2 Inch	109.65	138.16	28.51	26.00%
5	2 Inch	152.11	191.66	39.55	26.00%
6	3 Inch	264.99	333.88	68.90	26.00%
7	4 Inch	392.81	494.93	102.13	26.00%
8	6 Inch	746.48	940.56	194.08	26.00%
9	8 Inch	1,137.11	1,432.76	295.65	26.00%
10	10 Inch	1,703.95	2,146.98	443.03	26.00%
11	12 Inch	2,423.14	3,053.15	630.02	26.00%

(Per 1,000 gallons)

Line No.	Commodity Rates (Commercial, School, Multi-tenant Only)[1]	Block	Present Rates[1,2]	Proposed Rates[1,2]	Change	Percent Change
24	All Meter Sizes	0 gallons to 7,000 gallons	$ -	$ -		
25		over 7,000 gallons	$ 6.78	$ 9.15	$ 2.37	35.00%

[1] Low Income Tariff - A 15% discount is available on monthly minimum and commodity charges to qualified residential customers meeting the low income qualifications.

[2] A 5 % discount is applicable to the public schools operated by the Santa Cruz County School District No. 35 receiving water and/or wastewater utility services from the Company

NT = No Tariff

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Changes in Representative Rate Schedules
Test Year Ended April 30, 2023

Exhibit
Schedule H-3
Page 2
Witness: Bourassa

Line No.	Other Service Charges	Present Rates	Proposed Rates
1	Establishment	$ 25.00	$ 30.00
2	Reestablishment (within 12 months)	(1)	(1)
3	Disconnection/Reconnection (Delinquent)	(2)	(2)
4	Deposit	(3)	(3)
5	Deposit Interest	6%(3)	6%(3)
6	NSF Check (a)	$ 10.00	$ 20.00
7	Late Payment Penalty	1.5% per month	1.5% per month
8	Deferred Payment	1.5% per month	1.5% per month
9	Service Charge - after hours (4)	$ 50.00	$ 90.00
10	Road Cutting or Boring	NT	at Cost
11			
12			
13	(1) Per Commission Rule A.A.C. R14-2-603(D) - Months off the system times the monthly minimum.		
14	(2) The actual cost of disconnection and reconnection, including costs for excavation and trenching, pipeline		
15	modification, backfill and grading, road repairs and permitting.		
16	(3) Per Commission Rule A.A.C. R-14-2-603(B)		
17	(4) At customers request. No charge for service during normal working hours.		
18			
19			
20	(a) Rio Rico may only charge one NSF fee when customers are billed for water and sewer services on one bill.		
21			
22	IN ADDITION TO THE COLLECTION OF REGULAR RATES, THE UTILITY WILL COLLECT FROM		
23	ITS CUSTOMERS A PROPORTIONATE SHARE OF ANY PRIVILEGE, SALES, USE, AND FRANCHISE		
24	TAX. PER COMMISSION RULE 14-2-608D(5).		
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter and Service Line Charges

Exhibit
Schedule H-3
Page 3
Witness: Bourassa

Service Line Installation Charges

Service Line Size	Present Charge	Proposed Charge
4 Inch	At Cost	At Cost
6 Inch	At Cost	At Cost
8 Inch	At Cost	At Cost
10 Inch	At Cost	At Cost
12 Inch	At Cost	At Cost

N/T = No Tariff

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Bill Comparison Present and Proposed Rates
Meter Size: 5/8 Inch Residential

Exhibit
Rebuttal Schedule H-4
Page 1
Witness: Bourassa

	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
	$ 52.68	$ 66.37	$ 13.70	26.00%
Average Usage -	$ 52.68	$ 66.37	$ 13.70	26.00%
Median Usage -	$ 52.68	$ 66.37	$ 13.70	26.00%

Present Rates:
Monthly Minimum: $ 52.68

Proposed Rates:
Monthly Minimum: $ 66.37

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Bill Comparison Present and Proposed Rates
Meter Size: 3/4 Inch Residential

Exhibit
Rebuttal Schedule H-4
Page 2
Witness: Bourassa

	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
	$ 60.74	$ 76.53	$ 15.79	26.00%
Average Usage -	$ 60.74	$ 76.53	$ 15.79	26.00%
Median Usage -	$ 60.74	$ 76.53	$ 15.79	26.00%

Present Rates:
Monthly Minimum: $ 60.74

Proposed Rates:
Monthly Minimum: $ 76.53

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division

Bill Comparison Present and Proposed Rates

Meter Size: 1 Inch Residential

Exhibit
Rebuttal Schedule H-4
Page 3
Witness: Bourassa

	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
	$ 74.28	$ 93.60	$ 19.31	26.00%
Average Usage -	$ 74.28	$ 93.60	$ 19.31	26.00%
Median Usage -	$ 74.28	$ 93.60	$ 19.31	26.00%

Present Rates:
Monthly Minimum: $ 74.28

Proposed Rates:
Monthly Minimum: $ 93.60

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Bill Comparison Present and Proposed Rates
Meter Size: 5/8 Inch Commercial

Exhibit
Rebuttal Schedule H-4
Page 4
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 52.68	$ 66.37	$ 13.70	26.00%
1,000	52.68	66.37	13.70	26.00%
2,000	52.68	66.37	13.70	26.00%
3,000	52.68	66.37	13.70	26.00%
4,000	52.68	66.37	13.70	26.00%
5,000	52.68	66.37	13.70	26.00%
6,000	52.68	66.37	13.70	26.00%
7,000	52.68	66.37	13.70	26.00%
8,000	59.46	75.52	16.07	27.03%
9,000	66.24	84.68	18.44	27.84%
10,000	73.02	93.83	20.81	28.51%
12,000	86.58	112.14	25.56	29.52%
14,000	100.14	130.44	30.31	30.27%
16,000	113.70	148.75	35.05	30.83%
18,000	127.26	167.05	39.80	31.27%
20,000	140.82	185.36	44.54	31.63%
25,000	174.72	231.12	56.41	32.29%
30,000	208.62	276.89	68.27	32.73%
35,000	242.52	322.65	80.14	33.05%
40,000	276.42	368.42	92.00	33.28%
45,000	310.32	414.18	103.87	33.47%
50,000	344.22	459.95	115.73	33.62%
60,000	412.02	551.48	139.46	33.85%
70,000	479.82	643.01	163.19	34.01%
80,000	547.62	734.54	186.92	34.13%
90,000	615.42	826.07	210.65	34.23%
100,000	683.22	917.60	234.38	34.31%
Average Usage				
7,216	$ 54.14	$ 68.35	$ 14.21	26.24%
Median Usage				
1,500	$ 52.68	$ 66.37	$ 13.70	26.00%

Present Rates:			
Monthly Minimum:		$	52.68
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Over	7,000	$	6.78
Proposed Rates:			
Monthly Minimum:		$	66.37
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Over	7,000	$	9.15

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Bill Comparison Present and Proposed Rates
Meter Size: 1 Inch Commercial

Exhibit
Rebuttal Schedule H-4
Page 5
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 74.28	$ 93.60	$ 19.31	26.00%
1,000	74.28	93.60	19.31	26.00%
2,000	74.28	93.60	19.31	26.00%
3,000	74.28	93.60	19.31	26.00%
4,000	74.28	93.60	19.31	26.00%
5,000	74.28	93.60	19.31	26.00%
6,000	74.28	93.60	19.31	26.00%
7,000	74.28	93.60	19.31	26.00%
8,000	81.06	102.75	21.69	26.75%
9,000	87.84	111.90	24.06	27.39%
10,000	94.62	121.05	26.43	27.93%
12,000	108.18	139.36	31.18	28.82%
14,000	121.74	157.67	35.92	29.51%
16,000	135.30	175.97	40.67	30.06%
18,000	148.86	194.28	45.42	30.51%
20,000	162.42	212.58	50.16	30.88%
25,000	196.32	258.35	62.03	31.59%
30,000	230.22	304.11	73.89	32.10%
35,000	264.12	349.88	85.76	32.47%
40,000	298.02	395.64	97.62	32.76%
45,000	331.92	441.41	109.49	32.99%
50,000	365.82	487.17	121.35	33.17%
60,000	433.62	578.70	145.08	33.46%
70,000	501.42	670.23	168.81	33.67%
80,000	569.22	761.76	192.54	33.83%
90,000	637.02	853.29	216.27	33.95%
100,000	704.82	944.82	240.00	34.05%
Average Usage				
12,741	$ 113.21	$ 146.15	$ 32.94	29.09%
Median Usage				
6,500	$ 74.28	$ 93.60	$ 19.31	26.00%

Present Rates:			
Monthly Minimum:		$	74.28
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Over	7,000	$	6.78
Proposed Rates:			
Monthly Minimum:		$	93.60
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Over	7,000	$	9.15

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Bill Comparison Present and Proposed Rates
Meter Size: 1 1/2 Inch Commercial

Exhibit
Rebuttal Schedule H-4
Page 6
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 109.65	$ 138.16	$ 28.51	26.00%
1,000	109.65	138.16	28.51	26.00%
2,000	109.65	138.16	28.51	26.00%
3,000	109.65	138.16	28.51	26.00%
4,000	109.65	138.16	28.51	26.00%
5,000	109.65	138.16	28.51	26.00%
6,000	109.65	138.16	28.51	26.00%
7,000	109.65	138.16	28.51	26.00%
8,000	116.43	147.31	30.88	26.52%
9,000	123.21	156.47	33.26	26.99%
10,000	129.99	165.62	35.63	27.41%
12,000	143.55	183.92	40.37	28.13%
14,000	157.11	202.23	45.12	28.72%
16,000	170.67	220.54	49.87	29.22%
18,000	184.23	238.84	54.61	29.64%
20,000	197.79	257.15	59.36	30.01%
25,000	231.69	302.91	71.22	30.74%
30,000	265.59	348.68	83.09	31.28%
35,000	299.49	394.44	94.95	31.70%
40,000	333.39	440.21	106.82	32.04%
45,000	367.29	485.97	118.68	32.31%
50,000	401.19	531.74	130.55	32.54%
60,000	468.99	623.27	154.28	32.90%
70,000	536.79	714.80	178.01	33.16%
80,000	604.59	806.33	201.74	33.37%
90,000	672.39	897.86	225.47	33.53%
100,000	740.19	989.39	249.20	33.67%
Average Usage				
16,920	$ 176.91	$ 228.96	$ 52.05	29.42%
Median Usage				
12,500	$ 146.94	$ 188.50	$ 41.56	28.28%

Present Rates:			
Monthly Minimum:		$	109.65
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Over	7,000	$	6.78
Proposed Rates:			
Monthly Minimum:		$	138.16
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Over	7,000	$	9.15

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Bill Comparison Present and Proposed Rates
Meter Size: 2 Inch Commercial

Exhibit
Rebuttal Schedule H-4
Page 7
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 152.11	$ 191.66	$ 39.55	26.00%
1,000	152.11	191.66	39.55	26.00%
2,000	152.11	191.66	39.55	26.00%
3,000	152.11	191.66	39.55	26.00%
4,000	152.11	191.66	39.55	26.00%
5,000	152.11	191.66	39.55	26.00%
6,000	152.11	191.66	39.55	26.00%
7,000	152.11	191.66	39.55	26.00%
8,000	158.89	200.81	41.92	26.38%
9,000	165.67	209.97	44.30	26.74%
10,000	172.45	219.12	46.67	27.06%
12,000	186.01	237.43	51.41	27.64%
14,000	199.57	255.73	56.16	28.14%
16,000	213.13	274.04	60.91	28.58%
18,000	226.69	292.34	65.65	28.96%
20,000	240.25	310.65	70.40	29.30%
25,000	274.15	356.42	82.26	30.01%
30,000	308.05	402.18	94.13	30.56%
35,000	341.95	447.95	105.99	31.00%
40,000	375.85	493.71	117.86	31.36%
45,000	409.75	539.48	129.72	31.66%
50,000	443.65	585.24	141.59	31.91%
60,000	511.45	676.77	165.32	32.32%
70,000	579.25	768.30	189.05	32.64%
80,000	647.05	859.83	212.78	32.88%
90,000	714.85	951.36	236.51	33.08%
100,000	782.65	1,042.89	260.24	33.25%
Average Usage				
22,468	$ 256.99	$ 333.24	$ 76.26	29.67%
Median Usage				
4,500	$ 152.11	$ 191.66	$ 39.55	26.00%

Present Rates:			
Monthly Minimum:		$	152.11
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Over	7,000	$	6.78
Proposed Rates:			
Monthly Minimum:		$	191.66
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Over	7,000	$	9.15

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Bill Comparison Present and Proposed Rates
Meter Size: 3 Inch Commercial

Exhibit
Rebuttal Schedule H-4
Page 8
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 264.99	$ 333.88	$ 68.90	26.00%
1,000	264.99	333.88	68.90	26.00%
2,000	264.99	333.88	68.90	26.00%
3,000	264.99	333.88	68.90	26.00%
4,000	264.99	333.88	68.90	26.00%
5,000	264.99	333.88	68.90	26.00%
6,000	264.99	333.88	68.90	26.00%
7,000	264.99	333.88	68.90	26.00%
8,000	271.77	343.04	71.27	26.22%
9,000	278.55	352.19	73.64	26.44%
10,000	285.33	361.34	76.02	26.64%
12,000	298.89	379.65	80.76	27.02%
14,000	312.45	397.96	85.51	27.37%
16,000	326.01	416.26	90.25	27.68%
18,000	339.57	434.57	95.00	27.98%
20,000	353.13	452.87	99.75	28.25%
25,000	387.03	498.64	111.61	28.84%
30,000	420.93	544.40	123.48	29.33%
35,000	454.83	590.17	135.34	29.76%
40,000	488.73	635.93	147.21	30.12%
45,000	522.63	681.70	159.07	30.44%
50,000	556.53	727.46	170.94	30.71%
60,000	624.33	818.99	194.67	31.18%
70,000	692.13	910.52	218.40	31.55%
80,000	759.93	1,002.05	242.13	31.86%
90,000	827.73	1,093.58	265.86	32.12%
100,000	895.53	1,185.11	289.59	32.34%
Average Usage				
29,416	$ 416.97	$ 539.06	$ 122.09	29.28%
Median Usage				
30,000	$ 420.93	$ 544.40	$ 123.48	29.33%

Present Rates:			
Monthly Minimum:		$	264.99
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Over	7,000	$	6.78
Proposed Rates:			
Monthly Minimum:		$	333.88
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Over	7,000	$	9.15

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Bill Comparison Present and Proposed Rates
Meter Size: 4 Inch Commercial

Exhibit
Rebuttal Schedule H-4
Page 9
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 392.81	$ 494.93	$ 102.13	26.00%
1,000	392.81	494.93	102.13	26.00%
2,000	392.81	494.93	102.13	26.00%
3,000	392.81	494.93	102.13	26.00%
4,000	392.81	494.93	102.13	26.00%
5,000	392.81	494.93	102.13	26.00%
6,000	392.81	494.93	102.13	26.00%
7,000	392.81	494.93	102.13	26.00%
8,000	399.59	504.09	104.50	26.15%
9,000	406.37	513.24	106.88	26.30%
10,000	413.15	522.39	109.25	26.44%
12,000	426.71	540.70	113.99	26.72%
14,000	440.27	559.01	118.74	26.97%
16,000	453.83	577.31	123.49	27.21%
18,000	467.39	595.62	128.23	27.44%
20,000	480.95	613.92	132.98	27.65%
25,000	514.85	659.69	144.84	28.13%
30,000	548.75	705.45	156.71	28.56%
35,000	582.65	751.22	168.57	28.93%
40,000	616.55	796.98	180.44	29.27%
45,000	650.45	842.75	192.30	29.56%
50,000	684.35	888.51	204.17	29.83%
60,000	752.15	980.04	227.90	30.30%
70,000	819.95	1,071.57	251.63	30.69%
80,000	887.75	1,163.10	275.36	31.02%
90,000	955.55	1,254.63	299.09	31.30%
100,000	1,023.35	1,346.16	322.82	31.55%
Average Usage				
432,417	$ 3,277.13	$ 4,388.77	$ 1,111.64	33.92%
Median Usage				
433,000	$ 3,281.09	$ 4,394.11	$ 1,113.03	33.92%

Present Rates:			
Monthly Minimum:		$	392.81
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Over	7,000	$	6.78
Proposed Rates:			
Monthly Minimum:		$	494.93
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Over	7,000	$	9.15

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Bill Comparison Present and Proposed Rates
Meter Size: 5/8 Inch Commercial (SCUSD)

Exhibit
Rebuttal Schedule H-4
Page 10
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 50.04	$ 63.05	$ 13.01	26.00%
1,000	50.04	63.05	13.01	26.00%
2,000	50.04	63.05	13.01	26.00%
3,000	50.04	63.05	13.01	26.00%
4,000	50.04	63.05	13.01	26.00%
5,000	50.04	63.05	13.01	26.00%
6,000	50.04	63.05	13.01	26.00%
7,000	50.04	63.05	13.01	26.00%
8,000	56.48	71.75	15.27	27.03%
9,000	62.92	80.44	17.52	27.84%
10,000	69.36	89.14	19.77	28.51%
12,000	82.25	106.53	24.28	29.52%
14,000	95.13	123.92	28.79	30.27%
16,000	108.01	141.31	33.30	30.83%
18,000	120.89	158.70	37.81	31.27%
20,000	133.77	176.09	42.32	31.63%
25,000	165.98	219.57	53.59	32.29%
30,000	198.18	263.05	64.86	32.73%
35,000	230.39	306.52	76.13	33.05%
40,000	262.59	350.00	87.40	33.28%
45,000	294.80	393.48	98.68	33.47%
50,000	327.00	436.95	109.95	33.62%
60,000	391.41	523.91	132.49	33.85%
70,000	455.82	610.86	155.03	34.01%
80,000	520.23	697.81	177.58	34.13%
90,000	584.64	784.77	200.12	34.23%
100,000	649.05	871.72	222.67	34.31%

Present Rates:			
Monthly Minimum:		$	50.04
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Over	7,000	$	6.44
Proposed Rates:			
Monthly Minimum:		$	63.05
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Over	7,000	$	8.70

Average Usage				
125	$ 50.04	$ 63.05	$ 13.01	26.00%
Median Usage				
-	$ 50.04	$ 63.05	$ 13.01	26.00%

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Bill Comparison Present and Proposed Rates
Meter Size: 1 1/2 Inch Commercial (SCUSD)

Exhibit
Rebuttal Schedule H-4
Page 11
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 109.65	$ 138.16	$ 28.51	26.00%
1,000	109.65	138.16	28.51	26.00%
2,000	109.65	138.16	28.51	26.00%
3,000	109.65	138.16	28.51	26.00%
4,000	109.65	138.16	28.51	26.00%
5,000	109.65	138.16	28.51	26.00%
6,000	109.65	138.16	28.51	26.00%
7,000	109.65	138.16	28.51	26.00%
8,000	116.43	147.31	30.88	26.52%
9,000	123.21	156.47	33.26	26.99%
10,000	129.99	165.62	35.63	27.41%
12,000	143.55	183.92	40.37	28.13%
14,000	157.11	202.23	45.12	28.72%
16,000	170.67	220.54	49.87	29.22%
18,000	184.23	238.84	54.61	29.64%
20,000	197.79	257.15	59.36	30.01%
25,000	231.69	302.91	71.22	30.74%
30,000	265.59	348.68	83.09	31.28%
35,000	299.49	394.44	94.95	31.70%
40,000	333.39	440.21	106.82	32.04%
45,000	367.29	485.97	118.68	32.31%
50,000	401.19	531.74	130.55	32.54%
60,000	468.99	623.27	154.28	32.90%
70,000	536.79	714.80	178.01	33.16%
80,000	604.59	806.33	201.74	33.37%
90,000	672.39	897.86	225.47	33.53%
100,000	740.19	989.39	249.20	33.67%

Present Rates:			
Monthly Minimum:		$	109.65
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Over	7,000	$	6.78
Proposed Rates:			
Monthly Minimum:		$	138.16
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Over	7,000	$	9.15

Average Usage				
1,584	$ 109.65	$ 138.16	$ 28.51	26.00%
Median Usage				
1,500	$ 109.65	$ 138.16	$ 28.51	26.00%

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Bill Comparison Present and Proposed Rates
Meter Size: 2 Inch Commercial (SCUSD)

Exhibit
Rebuttal Schedule H-4
Page 12
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 144.51	$ 182.08	$ 37.57	26.00%
1,000	144.51	182.08	37.57	26.00%
2,000	144.51	182.08	37.57	26.00%
3,000	144.51	182.08	37.57	26.00%
4,000	144.51	182.08	37.57	26.00%
5,000	144.51	182.08	37.57	26.00%
6,000	144.51	182.08	37.57	26.00%
7,000	144.51	182.08	37.57	26.00%
8,000	150.95	190.77	39.83	26.38%
9,000	157.39	199.47	42.08	26.74%
10,000	163.83	208.16	44.33	27.06%
12,000	176.71	225.56	48.84	27.64%
14,000	189.59	242.95	53.35	28.14%
16,000	202.48	260.34	57.86	28.58%
18,000	215.36	277.73	62.37	28.96%
20,000	228.24	295.12	66.88	29.30%
25,000	260.44	338.59	78.15	30.01%
30,000	292.65	382.07	89.42	30.56%
35,000	324.85	425.55	100.69	31.00%
40,000	357.06	469.03	111.97	31.36%
45,000	389.26	512.50	123.24	31.66%
50,000	421.47	555.98	134.51	31.91%
60,000	485.88	642.93	157.05	32.32%
70,000	550.29	729.89	179.60	32.64%
80,000	614.70	816.84	202.14	32.88%
90,000	679.11	903.79	224.68	33.08%
100,000	743.52	990.75	247.23	33.25%
Average Usage				
121,492	$ 881.95	$ 1,177.63	$ 295.68	33.53%
Median Usage				
20,500	$ 231.46	$ 299.47	$ 68.01	29.38%

Present Rates:			
Monthly Minimum:		$	144.51
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Over	7,000	$	6.44
Proposed Rates:			
Monthly Minimum:		$	182.08
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Over	7,000	$	8.70

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Bill Comparison Present and Proposed Rates
Meter Size: 4 Inch Commercial (SCUSD)

Exhibit
Rebuttal Schedule H-4
Page 13
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 373.16	$ 470.19	$ 97.02	26.00%
1,000	373.16	470.19	97.02	26.00%
2,000	373.16	470.19	97.02	26.00%
3,000	373.16	470.19	97.02	26.00%
4,000	373.16	470.19	97.02	26.00%
5,000	373.16	470.19	97.02	26.00%
6,000	373.16	470.19	97.02	26.00%
7,000	373.16	470.19	97.02	26.00%
8,000	379.61	478.88	99.28	26.15%
9,000	386.05	487.58	101.53	26.30%
10,000	392.49	496.27	103.79	26.44%
12,000	405.37	513.66	108.29	26.72%
14,000	418.25	531.06	112.80	26.97%
16,000	431.13	548.45	117.31	27.21%
18,000	444.02	565.84	121.82	27.44%
20,000	456.90	583.23	126.33	27.65%
25,000	489.10	626.70	137.60	28.13%
30,000	521.31	670.18	148.87	28.56%
35,000	553.51	713.66	160.14	28.93%
40,000	585.72	757.13	171.42	29.27%
45,000	617.92	800.61	182.69	29.56%
50,000	650.13	844.09	193.96	29.83%
60,000	714.54	931.04	216.50	30.30%
70,000	778.95	1,017.99	239.05	30.69%
80,000	843.36	1,104.95	261.59	31.02%
90,000	907.77	1,191.90	284.13	31.30%
100,000	972.18	1,278.86	306.68	31.55%
Average Usage				
354,365	$ 2,610.54	$ 3,490.65	$ 880.11	33.71%
Median Usage				
359,849	$ 2,645.87	$ 3,538.33	$ 892.47	33.73%

Present Rates:			
Monthly Minimum:		$	373.16
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Over	7,000	$	6.44
Proposed Rates:			
Monthly Minimum:		$	470.19
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Over	7,000	$	8.70

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Bill Comparison Present and Proposed Rates
Meter Size: 6 Inch Commercial (SCUSD)

Exhibit
Rebuttal Schedule H-4
Page 14
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 709.16	$ 893.54	$ 184.38	26.00%
1,000	709.16	893.54	184.38	26.00%
2,000	709.16	893.54	184.38	26.00%
3,000	709.16	893.54	184.38	26.00%
4,000	709.16	893.54	184.38	26.00%
5,000	709.16	893.54	184.38	26.00%
6,000	709.16	893.54	184.38	26.00%
7,000	709.16	893.54	184.38	26.00%
8,000	715.60	902.23	186.63	26.08%
9,000	722.04	910.93	188.89	26.16%
10,000	728.48	919.62	191.14	26.24%
12,000	741.36	937.01	195.65	26.39%
14,000	754.24	954.40	200.16	26.54%
16,000	767.13	971.79	204.67	26.68%
18,000	780.01	989.19	209.18	26.82%
20,000	792.89	1,006.58	213.69	26.95%
25,000	825.09	1,050.05	224.96	27.26%
30,000	857.30	1,093.53	236.23	27.56%
35,000	889.50	1,137.01	247.50	27.82%
40,000	921.71	1,180.48	258.77	28.08%
45,000	953.91	1,223.96	270.05	28.31%
50,000	986.12	1,267.44	281.32	28.53%
60,000	1,050.53	1,354.39	303.86	28.92%
70,000	1,114.94	1,441.34	326.40	29.28%
80,000	1,179.35	1,528.30	348.95	29.59%
90,000	1,243.76	1,615.25	371.49	29.87%
100,000	1,308.17	1,702.20	394.04	30.12%
Average Usage				
96,542	$ 1,285.90	$ 1,672.14	$ 386.24	30.04%
Median Usage				
79,500	$ 1,176.13	$ 1,523.95	$ 347.82	29.57%

Present Rates:			
Monthly Minimum:		$	709.16
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Over	7,000	$	6.44
Proposed Rates:			
Monthly Minimum:		$	893.54
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Over	7,000	$	8.70

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Bill Comparison Present and Proposed Rates
Meter Size: 5/8 Inch Multi-Tenant

Exhibit
Rebuttal Schedule H-4
Page 15
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 52.68	$ 66.37	$ 13.70	26.00%
1,000	52.68	66.37	13.70	26.00%
2,000	52.68	66.37	13.70	26.00%
3,000	52.68	66.37	13.70	26.00%
4,000	52.68	66.37	13.70	26.00%
5,000	52.68	66.37	13.70	26.00%
6,000	52.68	66.37	13.70	26.00%
7,000	52.68	66.37	13.70	26.00%
8,000	59.46	75.52	16.07	27.03%
9,000	66.24	84.68	18.44	27.84%
10,000	73.02	93.83	20.81	28.51%
12,000	86.58	112.14	25.56	29.52%
14,000	100.14	130.44	30.31	30.27%
16,000	113.70	148.75	35.05	30.83%
18,000	127.26	167.05	39.80	31.27%
20,000	140.82	185.36	44.54	31.63%
25,000	174.72	231.12	56.41	32.29%
30,000	208.62	276.89	68.27	32.73%
35,000	242.52	322.65	80.14	33.05%
40,000	276.42	368.42	92.00	33.28%
45,000	310.32	414.18	103.87	33.47%
50,000	344.22	459.95	115.73	33.62%
60,000	412.02	551.48	139.46	33.85%
70,000	479.82	643.01	163.19	34.01%
80,000	547.62	734.54	186.92	34.13%
90,000	615.42	826.07	210.65	34.23%
100,000	683.22	917.60	234.38	34.31%
Average Usage				
9,072	$ 66.72	$ 85.33	$ 18.61	27.89%
Median Usage				
6,500	$ 52.68	$ 66.37	$ 13.70	26.00%

Present Rates:			
Monthly Minimum:		$	52.68
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Up to	99,999,999	$	6.78
Over	99,999,999	$	-
Proposed Rates:			
Monthly Minimum:		$	66.37
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Up to	99,999,999	$	9.15
Over	99,999,999	$	-

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Bill Comparison Present and Proposed Rates
Meter Size: 1 1/2 Inch Multi-Tenant

Exhibit
Rebuttal Schedule H-4
Page 16
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 109.65	$ 138.16	$ 28.51	26.00%
1,000	109.65	138.16	28.51	26.00%
2,000	109.65	138.16	28.51	26.00%
3,000	109.65	138.16	28.51	26.00%
4,000	109.65	138.16	28.51	26.00%
5,000	109.65	138.16	28.51	26.00%
6,000	109.65	138.16	28.51	26.00%
7,000	109.65	138.16	28.51	26.00%
8,000	116.43	147.31	30.88	26.52%
9,000	123.21	156.47	33.26	26.99%
10,000	129.99	165.62	35.63	27.41%
12,000	143.55	183.92	40.37	28.13%
14,000	157.11	202.23	45.12	28.72%
16,000	170.67	220.54	49.87	29.22%
18,000	184.23	238.84	54.61	29.64%
20,000	197.79	257.15	59.36	30.01%
25,000	231.69	302.91	71.22	30.74%
30,000	265.59	348.68	83.09	31.28%
35,000	299.49	394.44	94.95	31.70%
40,000	333.39	440.21	106.82	32.04%
45,000	367.29	485.97	118.68	32.31%
50,000	401.19	531.74	130.55	32.54%
60,000	468.99	623.27	154.28	32.90%
70,000	536.79	714.80	178.01	33.16%
80,000	604.59	806.33	201.74	33.37%
90,000	672.39	897.86	225.47	33.53%
100,000	740.19	989.39	249.20	33.67%
Average Usage				
8,667	$ 120.95	$ 153.42	$ 32.47	26.84%
Median Usage				
9,000	$ 123.21	$ 156.47	$ 33.26	26.99%

Present Rates:			
Monthly Minimum:		$	109.65
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Over	7,000	$	6.78
Proposed Rates:			
Monthly Minimum:		$	138.16
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Over	7,000	$	9.15

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division

Test Year Ended April 30, 2023

Meter Size: 5/8 Inch Residential

Exhibit
Schedule H-5
Page 1
Witness: Bourassa

	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
	2,094	2,108	2,095	2,117	2,106	2,110	2,100	2,099	2,126	2,133	2,169	2,161	25,418	25,418	-
													-	25,418	-
													-	25,418	-
													-	25,418	-
													-	25,418	-
													-	25,418	-
													-	25,418	-
													-	25,418	-
													-	25,418	-
													-	25,418	-
													-	25,418	-
													-	25,418	-
													-	25,418	-
													-	25,418	-
													-	25,418	-
Totals	2,094	2,108	2,095	2,117	2,106	2,110	2,100	2,099	2,126	2,133	2,169	2,161	25,418		

Average Usage	-
Median Usage	-
Average # Customers	2,118
Change in Number of Customers	67

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 3/4 Inch Residential

Exhibit
Schedule H-5
Page 2
Witness: Bourassa

	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
	7	10	9	9	9	9	10	8	8	9	10	8	106	106	-
													-	106	-
													-	106	-
													-	106	-
													-	106	-
													-	106	-
													-	106	-
													-	106	-
													-	106	-
													-	106	-
													-	106	-
													-	106	-
													-	106	-
													-	106	-
Totals	7	10	9	9	9	9	10	8	8	9	10	8	106		

Average Usage	-
Median Usage	-
Average # Customers	9
Change in Number of Customers	1

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division

Test Year Ended April 30, 2023

Meter Size: 1 Inch Residential

Exhibit
Schedule H-5
Page 3
Witness: Bourassa

	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing
	9	9	10	9	9	9	9	9	9	9	10	9	110	110
													-	110
													-	110
													-	110
													-	110
													-	110
													-	110
													-	110
													-	110
													-	110
													-	110
													-	110
													-	110
Totals	9	9	10	9	9	9	9	9	9	9	10	9	110	

Average Usage	-
Median Usage	-
Average # Customers	9
Change in Number of Customers	-

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division

Test Year Ended April 30, 2023

Meter Size: 5/8 Inch Commercial

Exhibit
Schedule H-5
Page 4
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	10	10	11	8	12	15	12	14	13	9	12	11	137	137	-
1	1,000	10	13	17	15	10	12	14	13	16	17	19	16	172	309	86
1,001	2,000	8	3	5	6	6	4	7	6	3	8	5	8	69	378	190
2,001	3,000	2	4	4	3	3	1	2	2	2	2	2	1	28	406	260
3,001	4,000	3	2	2	4	1	2	3	2	2	1	1	1	24	430	344
4,001	5,000	2	1	2	3	3	5	-	3	2	2	3	-	26	456	461
5,001	6,000	2	4	3	-	4	3	3	1	1	2	4	3	30	486	626
6,001	7,000	1	1	2	3	1	1	2	2	1	2	2	1	19	505	749
7,001	8,000	-	2	1	2	1	2	3	3	2	3	-	2	21	526	907
8,001	9,000	4	2	-	1	3	1	2	1	1	1	2	2	20	546	1,077
9,001	10,000	1	2	1	1	2	-	4	2	3	-	1	5	22	568	1,286
10,001	11,000	-	-	-	-	1	3	1	-	3	1	1	4	14	582	1,433
11,001	12,000	-	-	-	2	3	2	1	-	-	1	-	1	10	592	1,548
12,001	13,000	1	2	3	2	-	-	-	-	-	1	-	1	10	602	1,673
13,001	14,000	1	-	-	-	1	1	-	-	-	-	2	-	5	607	1,740
14,001	15,000	2	-	-	2	-	1	-	-	-	-	-	1	6	613	1,827
15,001	16,000	4	2	1	1	-	-	-	1	1	-	-	-	10	623	1,982
16,001	17,000	-	-	2	-	-	-	-	-	-	-	-	1	3	626	2,032
17,001	18,000	-	-	1	1	1	-	-	-	-	-	-	-	3	629	2,084
18,001	19,000	-	1	1	2	-	-	-	-	1	-	1	-	6	635	2,195
19,001	20,000	3	1	-	-	1	-	-	2	-	-	-	1	8	643	2,351
20,001	21,000	-	2	-	-	-	-	-	-	1	-	-	-	3	646	2,413
21,001	22,000	1	-	2	-	-	-	-	-	1	-	-	-	4	650	2,499
22,001	23,000	-	-	-	-	-	1	2	-	1	1	-	-	5	655	2,611
23,001	24,000	-	-	-	-	-	1	1	-	-	-	-	-	2	657	2,658
24,001	25,000	-	1	-	-	-	-	-	1	-	-	-	-	2	659	2,707
25,001	26,000	-	-	-	-	-	-	1	-	-	-	-	-	1	660	2,733
26,001	27,000	-	-	1	2	1	-	-	1	1	1	2	-	9	669	2,971
27,001	28,000	-	-	-	-	-	-	-	-	-	3	1	1	5	674	3,109
28,001	29,000	-	1	-	-	-	1	-	-	1	-	-	1	4	678	3,223
29,001	30,000	-	-	-	1	1	-	-	-	1	-	-	-	3	681	3,311
30,001	31,000	1	1	-	-	-	-	-	-	-	1	-	-	3	684	3,403
31,001	32,000	-	-	1	-	1	-	-	-	-	2	-	-	4	688	3,529
32,001	33,000	1	-	-	-	-	-	1	1	1	-	-	1	5	693	3,691
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	693	3,691
34,001	35,000	-	-	-	-	-	1	-	-	-	-	-	-	1	694	3,726
35,001	36,000	1	1	-	-	-	-	1	1	-	-	-	1	5	699	3,903
36,001	37,000	-	2	-	-	-	-	-	-	-	-	-	-	2	701	3,976
37,001	38,000	-	-	1	-	-	-	-	-	-	1	-	-	2	703	4,051

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 5/8 Inch Commercial

Exhibit
Schedule H-5
Page 4
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,001	39,000	-	-	1	-	2	-	-	-	-	-	-	-	3	706	4,167
39,001	40,000	-	-	-	-	-	-	-	1	-	-	-	-	1	707	4,206
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	707	4,206
41,001	42,000	-	-	-	-	-	-	-	-	-	-	1	-	1	708	4,248
42,001	43,000	-	-	-	-	1	-	-	-	-	-	-	-	1	709	4,290
43,001	44,000	-	-	-	-	-	-	-	1	-	-	1	-	2	711	4,377
44,001	45,000	-	-	-	-	-	-	-	-	-	1	-	-	1	712	4,422
45,001	46,000	-	-	1	-	-	-	-	-	-	-	-	-	1	713	4,467
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	713	4,467
47,001	48,000	-	-	-	-	-	1	-	-	-	-	-	-	1	714	4,515
48,001	49,000	-	-	-	-	-	-	1	-	-	-	-	-	1	715	4,563
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	715	4,563
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	715	4,563
51,001	52,000	-	-	-	-	-	1	-	1	-	-	-	-	2	717	4,666
52,001	53,000	-	-	1	-	1	-	-	-	-	-	-	-	2	719	4,771
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	1	1	720	4,825
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	720	4,825
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	720	4,825
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	720	4,825
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	720	4,825
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	720	4,825
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	720	4,825
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	720	4,825
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	720	4,825
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	720	4,825
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	720	4,825
64,001	65,000	-	-	-	-	-	-	-	1	-	-	-	-	1	721	4,889
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	721	4,889
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	1	1	722	4,956
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	722	4,956
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	722	4,956
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	722	4,956
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	722	4,956
71,001	72,000	-	-	-	-	-	-	-	-	1	-	-	-	1	723	5,027
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 5/8 Inch Commercial

Exhibit
Schedule H-5
Page 4
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
99,001	100,000	-	-	-	-	-	1	-	-	-	-	-	-	1	724	5,127
105,131	105,131	-	-	-	1	-	-	-	-	-	-	-	-	1	725	5,232
	-													-	725	5,232
Totals		58	58	64	60	60	60	61	60	59	60	60	65	725		

Average Usage	7,216
Median Usage	1,500
Average # Customers	60
Change in Number of Customers	7

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division

Test Year Ended April 30, 2023

Meter Size: 1 Inch Commercial

Exhibit
Schedule H-5
Page 5
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	3	3	3	3	5	4	4	5	4	2	2	4	42	42	-
1	1,000	2	1	4	7	7	4	5	3	2	4	7	3	49	91	25
1,001	2,000	3	5	2	6	3	5	6	4	3	4	2	2	45	136	92
2,001	3,000	2	2	6	2	4	3	3	3	5	2	3	4	39	175	190
3,001	4,000	2	3	2	3	3	3	-	1	4	1	3	2	27	202	284
4,001	5,000	1	1	3	1	2	2	4	4	1	3	2	1	25	227	397
5,001	6,000	3	4	-	1	-	4	5	7	2	4	2	1	33	260	578
6,001	7,000	4	1	3	2	-	3	2	2	5	4	6	1	33	293	793
7,001	8,000	-	2	1	-	3	1	2	2	-	4	2	4	21	314	950
8,001	9,000	-	2	1	1	2	1	-	1	3	1	1	4	17	331	1,095
9,001	10,000	2	-	1	2	-	1	2	2	2	4	-	1	17	348	1,256
10,001	11,000	3	1	3	1	1	-	2	-	3	2	2	1	19	367	1,456
11,001	12,000	2	4	1	-	-	1	1	-	-	-	2	1	12	379	1,594
12,001	13,000	1	-	-	1	-	1	-	-	-	2	-	3	8	387	1,694
13,001	14,000	3	2	1	-	1	-	-	-	2	-	-	2	11	398	1,842
14,001	15,000	1	-	1	1	1	1	-	-	-	-	-	-	5	403	1,915
15,001	16,000	-	-	-	2	-	1	-	1	-	1	1	2	8	411	2,039
16,001	17,000	-	-	1	1	-	2	1	-	-	-	-	-	5	416	2,121
17,001	18,000	1	2	2	1	1	-	-	-	1	1	-	-	9	425	2,279
18,001	19,000	1	1	-	2	-	1	1	1	-	-	-	-	7	432	2,408
19,001	20,000	1	1	-	-	-	-	-	-	-	-	1	1	4	436	2,486
20,001	21,000	-	-	-	-	-	-	2	-	2	-	1	-	5	441	2,589
21,001	22,000	1	1	-	-	1	-	-	2	1	-	-	-	6	447	2,718
22,001	23,000	-	1	-	-	2	-	-	-	1	-	-	-	4	451	2,808
23,001	24,000	-	1	1	-	-	-	-	1	-	1	1	-	5	456	2,925
24,001	25,000	-	-	-	-	-	1	-	-	-	-	1	-	2	458	2,974
25,001	26,000	1	-	1	-	1	1	1	-	-	-	-	-	5	463	3,102
26,001	27,000	-	-	-	-	1	-	-	1	-	-	-	-	2	465	3,155
27,001	28,000	-	-	-	2	1	1	-	-	-	-	-	1	5	470	3,292
28,001	29,000	-	-	-	-	-	-	-	1	-	-	-	-	1	471	3,321
29,001	30,000	1	-	1	-	-	-	-	-	1	-	2	1	6	477	3,498
30,001	31,000	-	-	-	1	-	-	-	1	-	-	-	-	2	479	3,559
31,001	32,000	-	1	-	2	-	1	-	-	-	-	-	-	4	483	3,685
32,001	33,000	-	-	-	-	-	-	-	-	-	2	-	-	2	485	3,750
33,001	34,000	-	-	-	1	1	-	-	-	1	-	-	1	4	489	3,884
34,001	35,000	-	-	1	-	-	-	1	-	-	-	-	-	2	491	3,953
35,001	36,000	-	-	1	-	1	1	-	-	-	-	-	-	3	494	4,059
36,001	37,000	-	-	-	-	1	-	1	-	-	1	-	-	3	497	4,169

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division

Test Year Ended April 30, 2023

Meter Size: 1 Inch Commercial

Exhibit
Schedule H-5
Page 5
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
37,001	38,000	1	2	-	-	-	-	1	-	-	2	3	1	10	507	4,544
38,001	39,000	1	-	1	-	1	-	-	-	-	-	-	-	3	510	4,659
39,001	40,000	-	-	-	-	1	-	-	-	-	-	-	-	1	511	4,699
40,001	41,000	-	-	1	1	-	-	-	1	2	-	-	-	5	516	4,901
41,001	42,000	-	-	-	-	-	1	-	-	-	-	2	1	4	520	5,067
42,001	43,000	-	-	1	-	-	-	1	-	-	-	-	-	2	522	5,152
43,001	44,000	-	-	-	-	-	-	-	1	-	1	-	1	3	525	5,283
44,001	45,000	1	-	-	-	-	-	-	-	-	-	-	-	1	526	5,327
45,001	46,000	-	-	-	-	1	-	-	-	-	-	-	-	1	527	5,373
46,001	47,000	-	1	-	-	-	-	-	-	-	-	-	-	1	528	5,419
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	528	5,419
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	528	5,419
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	528	5,419
50,001	51,000	1	-	-	-	-	-	-	-	-	-	-	-	1	529	5,470
51,001	52,000	-	-	-	-	-	1	1	-	-	-	-	-	2	531	5,573
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	531	5,573
53,001	54,000	-	1	-	-	-	-	-	-	-	-	-	1	2	533	5,680
54,001	55,000	-	1	-	-	-	-	-	-	-	-	-	-	1	534	5,734
55,001	56,000	-	-	1	-	-	1	-	-	-	-	-	-	2	536	5,845
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	536	5,845
57,001	58,000	-	-	-	-	-	-	-	1	-	-	-	-	1	537	5,903
58,001	59,000	-	-	-	-	-	-	-	1	-	-	-	-	1	538	5,961
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	538	5,961
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	538	5,961
61,001	62,000	-	-	-	1	-	-	-	-	-	-	-	1	2	540	6,084
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	540	6,084
63,001	64,000	-	-	-	-	1	-	-	-	-	-	-	-	1	541	6,148
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	541	6,148
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	541	6,148
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	541	6,148
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	1	1	542	6,215
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	542	6,215
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	542	6,215
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	542	6,215
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	542	6,215
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	542	6,215
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	542	6,215
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	542	6,215

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division

Test Year Ended April 30, 2023

Meter Size: 1 Inch Commercial

Exhibit
Schedule H-5
Page 5
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	542	6,215
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	542	6,215
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	542	6,215
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	542	6,215
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	542	6,215
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	542	6,215
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	542	6,215
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	542	6,215
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	542	6,215
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	542	6,215
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	542	6,215
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	542	6,215
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	542	6,215
88,001	89,000	-	-	-	1	-	-	-	-	-	-	-	-	1	543	6,304
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	543	6,304
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	543	6,304
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	543	6,304
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	543	6,304
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	543	6,304
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	543	6,304
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	543	6,304
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	543	6,304
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	543	6,304
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	543	6,304
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	543	6,304
143951	143,951	1	-	-	-	-	-	-	-	-	-	-	-	1	544	6,448
155693	155,693	-	1	-	-	-	-	-	-	-	-	-	-	1	545	6,603
169948	169,948	-	-	1	-	-	-	-	-	-	-	-	-	1	546	6,773
196209	196,209	-	-	-	-	-	-	-	-	-	1	-	-	1	547	6,970
	-													-	547	6,970
Totals		43	45	45	46	46	46	46	46	45	47	46	46	547		

Average Usage	12,741
Median Usage	6,500
Average # Customers	46
Change in Number of Customers	3

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 1 1/2 Inch Commercial

Exhibit
Schedule H-5
Page 6
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	1,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1	1
1,001	2,000	-	-	-	-	1	-	-	-	-	-	-	-	1	2	2
2,001	3,000	-	-	-	-	-	1	2	1	1	-	-	-	5	7	15
3,001	4,000	1	1	1	2	1	-	-	1	-	1	1	-	9	16	46
4,001	5,000	-	-	1	-	-	1	-	1	1	1	1	1	7	23	78
5,001	6,000	-	-	-	1	3	1	-	-	-	-	1	-	6	29	111
6,001	7,000	1	-	-	-	-	-	-	-	-	1	-	2	4	33	137
7,001	8,000	1	1	1	-	-	-	-	-	1	-	-	1	5	38	174
8,001	9,000	-	-	-	-	-	-	1	-	-	-	-	-	1	39	183
9,001	10,000	1	-	-	-	-	-	-	-	-	-	-	-	1	40	192
10,001	11,000	-	-	1	-	-	-	-	-	-	-	-	-	1	41	203
11,001	12,000	-	-	1	-	-	1	1	-	-	-	1	1	5	46	260
12,001	13,000	-	-	-	-	-	1	-	1	-	1	-	-	3	49	298
13,001	14,000	-	-	-	-	-	1	1	1	1	-	1	-	5	54	365
14,001	15,000	-	-	-	2	1	-	2	1	-	-	-	1	7	61	467
15,001	16,000	-	-	-	-	-	-	1	-	1	-	-	-	2	63	498
16,001	17,000	1	1	-	-	1	-	-	-	1	-	-	-	4	67	564
17,001	18,000	1	-	-	-	-	-	-	-	-	-	-	-	1	68	581
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	68	581
19,001	20,000	-	-	1	-	-	1	-	-	-	1	-	1	4	72	659
20,001	21,000	-	1	-	-	-	-	-	-	-	-	-	-	1	73	680
21,001	22,000	-	-	-	-	-	-	-	-	-	-	1	-	1	74	701
22,001	23,000	-	-	1	-	-	-	-	-	-	-	-	-	1	75	724
23,001	24,000	-	-	-	-	-	-	-	1	-	1	-	-	2	77	771
24,001	25,000	-	-	-	-	-	-	-	-	1	-	-	-	1	78	795
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	78	795
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	78	795
27,001	28,000	-	-	-	-	-	1	-	-	-	-	-	-	1	79	823
28,001	29,000	-	-	-	-	-	-	-	-	-	-	1	-	1	80	851
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	851
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	851
31,001	32,000	-	-	-	-	-	-	-	-	-	1	-	1	2	82	914
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	82	914
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	82	914
34,001	35,000	-	-	-	1	-	-	-	-	-	-	-	-	1	83	949
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	83	949
36,001	37,000	-	1	-	-	1	-	-	-	-	-	-	-	2	85	1,022
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	85	1,022

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 1 1/2 Inch Commercial

Exhibit
Schedule H-5
Page 6
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,001	39,000	-	1	-	-	-	-	-	-	1	-	-	-	2	87	1,099
39,001	40,000	-	1	-	-	-	-	-	-	-	-	-	1	2	89	1,178
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	89	1,178
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	89	1,178
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	89	1,178
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	89	1,178
44,001	45,000	-	1	-	-	-	-	-	1	-	-	-	-	2	91	1,267
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	91	1,267
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	91	1,267
47,001	48,000	1	-	-	-	-	-	-	-	-	-	-	-	1	92	1,314
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	92	1,314
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	92	1,314
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	1	1	93	1,365
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	93	1,365
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	93	1,365
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	93	1,365
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	93	1,365
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	93	1,365
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	93	1,365
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	93	1,365
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	93	1,365
59,001	60,000	-	-	1	-	-	-	-	-	-	-	-	-	1	94	1,424
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	94	1,424
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	94	1,424
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	94	1,424
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	94	1,424
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	94	1,424
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	94	1,424
66,001	67,000	-	-	-	1	-	-	-	-	-	-	-	-	1	95	1,491
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 1 1/2 Inch Commercial

Exhibit
Schedule H-5
Page 6
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
133,773	133,773	1	-	-	-	-	-	-	-	-	-	-	-	1	96	1,624
	-													-	96	1,624
														-	96	
Totals		8	8	8	8	8	8	8	8	8	7	7	10	96		

Average Usage	16,920
Median Usage	12,500
Average # Customers	8
Change in Number of Customers	2

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-5
Page 7
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	2	1	1	1	2	2	2	2	3	3	5	4	28	28	-
1	1,000	2	2	1	2	3	2	2	3	1	4	1	1	24	52	12
1,001	2,000	-	-	1	3	2	4	3	-	1	-	1	1	16	68	36
2,001	3,000	1	1	3	2	2	3	2	4	3	2	4	-	27	95	104
3,001	4,000	4	1	1	2	3	2	3	4	2	4	2	6	34	129	223
4,001	5,000	-	3	1	2	2	2	1	1	1	1	2	1	17	146	299
5,001	6,000	-	1	1	1	1	3	-	1	-	1	1	-	10	156	354
6,001	7,000	2	-	1	3	1	1	2	-	2	-	-	-	12	168	432
7,001	8,000	1	1	-	-	-	-	1	1	1	-	2	1	8	176	492
8,001	9,000	1	1	2	-	-	-	1	-	1	-	2	1	9	185	569
9,001	10,000	-	-	-	-	-	1	1	1	1	2	-	1	7	192	635
10,001	11,000	-	2	-	-	1	-	-	-	2	1	-	-	6	198	698
11,001	12,000	1	-	-	-	-	-	-	-	-	1	1	1	4	202	744
12,001	13,000	1	1	-	1	-	1	1	1	-	-	-	1	7	209	832
13,001	14,000	1	-	1	-	-	-	-	-	-	-	-	1	3	212	872
14,001	15,000	-	-	1	-	-	-	-	1	-	-	-	1	3	215	916
15,001	16,000	-	1	-	-	1	-	1	-	-	1	-	-	4	219	978
16,001	17,000	1	-	-	-	-	-	-	-	-	-	-	-	1	220	994
17,001	18,000	-	1	1	1	1	-	-	1	-	-	-	-	5	225	1,082
18,001	19,000	-	1	1	1	-	-	-	-	-	-	-	-	3	228	1,137
19,001	20,000	-	-	-	-	-	-	-	-	1	-	-	-	1	229	1,157
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	229	1,157
21,001	22,000	1	1	-	-	-	-	-	-	-	-	-	-	2	231	1,200
22,001	23,000	-	-	1	-	-	-	-	-	-	-	1	-	2	233	1,245
23,001	24,000	-	1	1	-	-	-	-	-	-	-	-	-	2	235	1,292
24,001	25,000	1	-	-	-	-	-	-	-	-	-	-	1	2	237	1,341
25,001	26,000	-	-	-	-	-	-	-	-	-	1	1	-	2	239	1,392
26,001	27,000	-	-	-	-	-	-	-	-	-	-	1	-	1	240	1,418
27,001	28,000	-	-	1	-	1	-	-	1	-	-	-	1	4	244	1,528
28,001	29,000	-	-	-	-	-	-	-	-	-	1	-	-	1	245	1,557
29,001	30,000	1	-	-	1	-	-	-	-	-	-	-	1	3	248	1,645
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	248	1,645
31,001	32,000	-	-	-	-	-	-	-	-	1	-	-	-	1	249	1,677
32,001	33,000	1	-	-	1	-	-	-	-	-	-	-	-	2	251	1,742
33,001	34,000	-	-	-	1	-	-	-	-	-	-	-	-	1	252	1,775
34,001	35,000	-	1	-	-	-	-	-	-	-	-	-	-	1	253	1,810
35,001	36,000	1	-	-	-	-	-	1	-	-	-	-	-	2	255	1,881
36,001	37,000	-	1	1	-	-	-	-	-	-	-	-	-	2	257	1,954
37,001	38,000	-	-	-	-	-	-	-	1	-	-	-	-	1	258	1,991

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-5
Page 7
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,001	39,000	-	-	-	1	-	-	-	-	-	-	-	-	1	259	2,030
39,001	40,000	-	1	-	-	-	-	-	-	1	1	-	-	3	262	2,148
40,001	41,000	-	-	-	-	-	1	1	-	-	-	-	-	2	264	2,229
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	264	2,229
42,001	43,000	-	-	-	-	-	-	-	-	1	-	1	-	2	266	2,314
43,001	44,000	-	1	-	-	-	-	-	-	-	-	-	-	1	267	2,358
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	267	2,358
45,001	46,000	-	-	-	-	1	-	-	-	-	-	-	-	1	268	2,403
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	268	2,403
47,001	48,000	-	-	-	-	-	-	-	1	1	-	-	-	2	270	2,498
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	270	2,498
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	270	2,498
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	1	1	271	2,549
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	271	2,549
52,001	53,000	-	-	1	-	-	-	-	-	-	-	-	-	1	272	2,601
53,001	54,000	-	-	1	-	-	-	-	-	-	-	-	-	1	273	2,655
54,001	55,000	1	-	-	-	-	1	-	-	-	-	-	-	2	275	2,764
55,001	56,000	-	-	1	-	-	-	-	-	-	-	-	-	1	276	2,819
56,001	57,000	-	-	-	-	1	-	-	-	-	-	-	-	1	277	2,876
57,001	58,000	-	-	-	-	-	-	-	-	-	1	-	-	1	278	2,933
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-5
Page 7
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
94,001	95,000	-	-	-	-	-	-	1	-	-	-	-	-	1	279	3,028
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	279	3,028
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	279	3,028
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	279	3,028
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	279	3,028
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	279	3,028
293,000	293,000	1	-	-	-	-	-	-	-	-	-	-	1	2	281	3,614
297,001	297,001	-	1	-	-	-	-	-	-	-	-	-	-	1	282	3,911
234,000	234,000	-	-	1	-	-	-	-	-	-	-	-	-	1	283	4,145
231,000	231,000	-	-	-	1	-	-	-	-	-	-	-	-	1	284	4,376
310,000	310,000	-	-	-	-	1	-	-	-	-	-	-	-	1	285	4,686
133,562	133,562	-	-	-	-	1	-	-	-	-	-	-	-	1	286	4,819
270,000	270,000	-	-	-	-	-	1	-	-	-	-	-	-	1	287	5,089
451,000	451,000	-	-	-	-	-	-	1	-	-	-	-	-	1	288	5,540
292,000	292,000	-	-	-	-	-	-	-	1	-	-	-	-	1	289	5,832
269,000	269,000	-	-	-	-	-	-	-	-	1	-	-	-	1	290	6,101
246,000	246,000	-	-	-	-	-	-	-	-	-	1	-	-	1	291	6,347
236,000	236,000	-	-	-	-	-	-	-	-	-	-	1	-	1	292	6,583
	-	-	-	-	-	-	-	-	-	-	-	-	1	1	293	6,583
	-													-	293	6,583
Totals		24	24	24	24	24	24	24	24	24	25	26	26	293		

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-5
Page 7
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
										Average Usage				22,468		
										Median Usage				4,500		
										Average # Customers				24		
										Change in Number of Customers				2		

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 3 Inch Commercial

Exhibit
Schedule H-5
Page 8
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3,001	4,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1	4
4,001	5,000	1	1	-	1	1	1	-	-	-	-	-	-	5	6	26
5,001	6,000	-	-	1	-	-	-	-	-	-	1	-	1	3	9	43
6,001	7,000	-	-	-	-	-	-	1	-	-	-	-	-	1	10	49
7,001	8,000	-	-	-	-	-	-	-	-	-	-	1	-	1	11	57
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	57
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	57
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	57
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	57
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	57
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	57
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	57
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	57
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	57
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	57
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	57
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	57
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	57
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	57
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	57
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	57
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	57
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	57
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	57
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	57
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	57
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	57
30,001	31,000	-	1	-	-	-	-	-	-	-	-	-	-	1	12	87
31,001	32,000	-	-	-	-	-	-	-	-	1	-	-	-	1	13	119
32,001	33,000	-	-	-	1	-	-	-	-	-	-	-	-	1	14	151
33,001	34,000	-	-	1	-	-	-	-	-	-	-	-	-	1	15	185
34,001	35,000	-	-	-	-	-	1	-	1	-	-	-	-	2	17	254
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	254
36,001	37,000	-	-	-	-	-	-	1	-	-	-	1	-	2	19	327
37,001	38,000	1	-	-	-	-	-	-	-	-	-	-	-	1	20	364

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 3 Inch Commercial

Exhibit
Schedule H-5
Page 8
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	364
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	364
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	364
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	364
42,001	43,000	-	-	-	-	-	-	-	-	-	1	-	-	1	21	407
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	407
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	407
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	407
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	407
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	407
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	407
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	407
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	407
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	407
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	1	1	22	459
53,001	54,000	-	-	-	-	1	-	-	-	-	-	-	-	1	23	513
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 3 Inch Commercial

Exhibit
Schedule H-5
Page 8
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
193,475	193,475	-	-	-	-	-	-	-	-	1	-	-	-	1	24	706
	-													-	24	706
	-													-	24	706
	-													-	24	706
	-													-	24	706
	-													-	24	706
														-	24	706
Totals		2	2	2	2	2	2	2	2	2	2	2	2	24		

Average Usage	29,416
Median Usage	30,000
Average # Customers	2
Change in Number of Customers	-

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 4 Inch Commercial

Exhibit
Schedule H-5
Page 9
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 4 Inch Commercial

Exhibit
Schedule H-5
Page 9
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 4 Inch Commercial

Exhibit
Schedule H-5
Page 9
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
325,000	325,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1	325
366,000	366,000	1	-	-	-	-	-	-	-	-	-	-	-	1	2	691
386,000	386,000	-	1	-	-	-	-	-	-	-	-	-	-	1	3	1,077
397,000	397,000	-	-	-	-	-	-	-	-	-	1	-	-	1	4	1,474
426,000	426,000	-	-	-	-	-	-	1	-	-	-	-	-	1	5	1,900
428,000	428,000	-	-	-	1	-	-	-	-	-	-	-	-	1	6	2,328
438,000	438,000	-	-	-	-	-	-	-	1	-	-	-	-	1	7	2,766
445,000	445,000	-	-	-	-	-	1	-	-	-	-	-	-	1	8	3,211
473,000	473,000	-	-	-	-	-	-	-	-	1	-	-	-	1	9	3,684
479,000	479,000	-	-	1	-	-	-	-	-	-	-	-	-	1	10	4,163
489,000	489,000	-	-	-	-	1	-	-	-	-	-	-	-	1	11	4,652
537,000	537,000	-	-	-	-	-	-	-	-	-	-	1	-	1	12	5,189
	-													-	12	5,189
														-	12	
Totals		1	1	1	1	1	1	1	1	1	1	1	1	12		

Average Usage	432,417
Median Usage	433,000
Average # Customers	1
Change in Number of Customers	-

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 5/8 Inch Commercial (SCUSD)

Exhibit
Schedule H-5
Page 10
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	2	1	2	1	2	1	2	1	2	1	2	1	18	18	-
1	1,000	-	1	-	1	-	1	-	1	-	1	-	1	6	24	3
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 5/8 Inch Commercial (SCUSD)

Exhibit
Schedule H-5
Page 10
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 5/8 Inch Commercial (SCUSD)

Exhibit
Schedule H-5
Page 10
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
	-													-	24	3
	-													-	24	3
Totals		2	2	2	2	2	2	2	2	2	2	2	2	24		

Average Usage	125
Median Usage	-
Average # Customers	2
Change in Number of Customers	-

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 1 1/2 Inch Commercial (SCUSD)

Exhibit
Schedule H-5
Page 11
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	1	-	-	1	-	-	-	-	-	-	2	2	-
1	1,000	-	-	-	1	-	-	-	-	-	-	1	-	2	4	1
1,001	2,000	-	1	-	-	1	-	-	1	1	-	-	1	5	9	9
2,001	3,000	1	-	-	-	-	-	-	-	-	-	-	-	1	10	11
3,001	4,000	-	-	-	-	-	-	1	-	-	-	-	-	1	11	15
4,001	5,000	-	-	-	-	-	-	-	-	-	1	-	-	1	12	19
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 1 1/2 Inch Commercial (SCUSD)

Exhibit
Schedule H-5
Page 11
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 1 1/2 Inch Commercial (SCUSD)

Exhibit
Schedule H-5
Page 11
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
	-													-	12	19
														-	12	
Totals		1	1	1	1	1	1	1	1	1	1	1	1	12		

Average Usage	1,584
Median Usage	1,500
Average # Customers	1
Change in Number of Customers	-

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 2 Inch Commercial (SCUSD)

Exhibit
Schedule H-5
Page 12
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	-
1	1,000	-	-	2	-	-	-	-	1	3	-	1	-	7	8	4
1,001	2,000	1	2	-	1	1	1	1	1	-	2	1	1	12	20	22
2,001	3,000	1	-	2	-	-	-	-	-	-	-	-	-	3	23	29
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	29
4,001	5,000	-	-	-	-	-	1	-	1	1	-	1	-	4	27	47
5,001	6,000	-	-	-	1	1	-	-	-	-	1	-	-	3	30	64
6,001	7,000	1	1	-	-	-	-	-	-	-	-	-	-	2	32	77
7,001	8,000	-	-	1	-	-	-	2	-	-	-	1	-	4	36	107
8,001	9,000	-	-	-	1	-	-	-	1	-	-	-	1	3	39	132
9,001	10,000	-	-	-	-	-	-	-	-	-	1	-	1	2	41	151
10,001	11,000	-	-	-	1	1	-	-	-	-	-	-	-	2	43	172
11,001	12,000	-	-	-	-	-	-	-	-	-	-	1	-	1	44	184
12,001	13,000	-	-	-	-	-	-	-	-	1	-	-	-	1	45	196
13,001	14,000	-	1	-	-	-	-	-	-	-	-	-	-	1	46	210
14,001	15,000	-	-	-	-	-	-	-	-	1	1	-	-	2	48	239
15,001	16,000	-	1	-	1	-	1	-	-	-	-	1	-	4	52	301
16,001	17,000	-	-	-	-	1	-	-	-	-	1	-	-	2	54	334
17,001	18,000	1	-	-	-	-	-	-	-	-	-	1	-	2	56	369
18,001	19,000	-	-	-	-	-	1	1	-	-	1	-	1	4	60	443
19,001	20,000	1	-	-	1	-	1	1	-	1	-	-	-	5	65	540
20,001	21,000	-	-	-	2	-	-	-	1	-	-	-	1	4	69	622
21,001	22,000	1	1	-	-	-	-	-	1	-	-	-	1	4	73	708
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	73	708
23,001	24,000	-	-	1	-	1	-	-	-	-	-	-	-	2	75	755
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	75	755
25,001	26,000	1	-	-	-	-	-	-	-	-	-	-	-	1	76	781
26,001	27,000	-	-	1	-	-	-	-	-	-	-	-	-	1	77	807
27,001	28,000	-	1	-	-	-	-	-	-	-	-	-	-	1	78	835
28,001	29,000	-	-	1	-	-	-	-	-	-	-	-	-	1	79	863
29,001	30,000	-	-	-	-	1	-	-	-	-	-	-	-	1	80	893
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	893
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	893
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	893
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	893
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	893
35,001	36,000	-	-	-	-	-	1	-	-	-	-	-	-	1	81	928
36,001	37,000	-	1	-	-	-	-	-	-	-	-	-	-	1	82	965
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	82	965
38,001	39,000	-	-	-	-	-	1	-	-	-	-	-	-	1	83	1,003
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	83	1,003

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 2 Inch Commercial (SCUSD)

Exhibit
Schedule H-5
Page 12
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
40,001	41,000	-	-	-	-	-	-	1	-	-	-	-	-	1	84	1,044
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84	1,044
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84	1,044
43,001	44,000	-	-	-	-	1	1	-	-	-	1	-	-	3	87	1,174
44,001	45,000	-	-	-	-	-	-	-	1	-	1	1	-	3	90	1,308
45,001	46,000	-	-	-	-	-	-	1	-	1	-	-	-	2	92	1,399
46,001	47,000	-	-	-	-	-	-	-	1	-	-	1	-	2	94	1,492
47,001	48,000	-	-	-	-	-	-	-	-	1	-	-	2	3	97	1,634
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	97	1,634
49,001	50,000	-	-	-	-	1	-	-	-	-	-	-	-	1	98	1,684
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	98	1,684
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	98	1,684
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	98	1,684
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	98	1,684
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	98	1,684
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	98	1,684
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	98	1,684
57,001	58,000	-	-	-	-	-	-	1	-	-	-	-	-	1	99	1,741
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	99	1,741
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	99	1,741
60,001	61,000	1	-	-	-	-	-	-	-	-	-	-	-	1	100	1,802
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	100	1,802
62,001	63,000	-	-	-	1	-	-	-	-	-	-	-	-	1	101	1,864
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	101	1,864
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	101	1,864
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	101	1,864
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	101	1,864
67,001	68,000	1	-	-	-	-	-	-	-	-	-	-	-	1	102	1,932
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	102	1,932
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	102	1,932
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	102	1,932
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	102	1,932
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	102	1,932
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	102	1,932
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	102	1,932
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	102	1,932
76,001	77,000	-	-	1	-	-	-	-	-	-	-	-	-	1	103	2,008
77,001	78,000	-	1	-	-	-	-	-	-	-	-	-	-	1	104	2,086
78,001	79,000	1	-	-	-	-	-	-	-	-	-	-	-	1	105	2,164
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 2 Inch Commercial (SCUSD)

Exhibit
Schedule H-5
Page 12
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
93,001	94,000	-	-	-	-	-	1	-	-	-	-	-	-	1	106	2,258
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	106	2,258
95,001	96,000	-	-	-	-	-	-	-	-	-	1	-	-	1	107	2,353
96,001	97,000	-	-	-	-	-	-	1	-	-	-	1	-	2	109	2,546
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	109	2,546
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	109	2,546
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	109	2,546
865,268	865,268	1	-	-	-	-	-	-	-	-	-	-	-	1	110	3,411
108,527	108,527	-	1	-	-	-	-	-	-	-	-	-	-	1	111	3,520
903,087	903,087	-	1	-	-	-	-	-	-	-	-	-	-	1	112	4,423
147,980	147,980	-	-	1	-	-	-	-	-	-	-	-	-	1	113	4,571
995,264	995,264	-	-	1	-	-	-	-	-	-	-	-	-	1	114	5,566
147,448	147,448	-	-	-	1	-	-	-	-	-	-	-	-	1	115	5,714
889,367	889,367	-	-	-	1	-	-	-	-	-	-	-	-	1	116	6,603
237,822	237,822	-	-	-	-	1	-	-	-	-	-	-	-	1	117	6,841
107,651	107,651	-	-	-	-	1	-	-	-	-	-	-	-	1	118	6,948
1,114,300	1,114,300	-	-	-	-	1	-	-	-	-	-	-	-	1	119	8,063
299,673	299,673	-	-	-	-	-	1	-	-	-	-	-	-	1	120	8,362
898,903	898,903	-	-	-	-	-	1	-	-	-	-	-	-	1	121	9,261
475,722	475,722	-	-	-	-	-	-	1	-	-	-	-	-	1	122	9,737
907,024	907,024	-	-	-	-	-	-	1	-	-	-	-	-	1	123	10,644
265,629	265,629	-	-	-	-	-	-	-	1	-	-	-	-	1	124	10,910
101,064	101,064	-	-	-	-	-	-	-	1	-	-	-	-	1	125	11,011
1,007,211	1,007,211	-	-	-	-	-	-	-	1	-	-	-	-	1	126	12,018
103,625	103,625	-	-	-	-	-	-	-	-	1	-	-	-	1	127	12,122
972,696	972,696	-	-	-	-	-	-	-	-	1	-	-	-	1	128	13,094
910,736	910,736	-	-	-	-	-	-	-	-	-	1	-	-	1	129	14,005
893,654	893,654	-	-	-	-	-	-	-	-	-	-	1	-	1	130	14,899
103,000	103,000	-	-	-	-	-	-	-	-	-	-	-	1	1	131	15,002

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 2 Inch Commercial (SCUSD)

Exhibit
Schedule H-5
Page 12
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
1,035,226	1,035,226	-	-	-	-	-	-	-	-	-	-	-	1	1	132	16,037
	-													-	132	16,037
Totals		11	11	11	11	11	11	11	11	11	11	11	11	132		

Average Usage	121,492
Median Usage	20,500
Average # Customers	11
Change in Number of Customers	-

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 4 Inch Commercial (SCUSD)

Exhibit
Schedule H-5
Page 13
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 4 Inch Commercial (SCUSD)

Exhibit
Schedule H-5
Page 13
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 4 Inch Commercial (SCUSD)

Exhibit
Schedule H-5
Page 13
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
319,461	319,461	-	-	-	-	-	1	-	-	-	-	-	-	1	1	319
322,451	322,451	-	-	-	-	-	-	-	-	-	-	1	-	1	2	642
324,445	324,445	-	-	-	1	-	-	-	-	-	-	-	-	1	3	966
329,723	329,723	-	-	-	-	-	-	1	-	-	-	-	-	1	4	1,296
345,363	345,363	-	-	-	-	-	-	-	-	-	1	-	-	1	5	1,641
359,607	359,607	1	-	-	-	-	-	-	-	-	-	-	-	1	6	2,001
360,090	360,090	-	1	-	-	-	-	-	-	-	-	-	-	1	7	2,361
365,882	365,882	-	-	-	-	-	-	-	-	-	-	-	1	1	8	2,727
373,717	373,717	-	-	-	-	-	-	-	-	1	-	-	-	1	9	3,101
376,634	376,634	-	-	1	-	-	-	-	-	-	-	-	-	1	10	3,477
381,914	381,914	-	-	-	-	-	-	-	1	-	-	-	-	1	11	3,859
393,095	393,095	-	-	-	-	1	-	-	-	-	-	-	-	1	12	4,252
	-													-	12	4,252
	-													-	12	4,252
	-													-	12	4,252
	-													-	12	4,252

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 4 Inch Commercial (SCUSD)

Exhibit
Schedule H-5
Page 13
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
	-													-	12	4,252
	-													-	12	4,252
	-													-	12	4,252
	-													-	12	4,252
														-	12	
														-	12	
														-	12	
														-	12	
Totals		1	1	1	1	1	1	1	1	1	1	1	1	12		

Average Usage	354,365
Median Usage	359,849
Average # Customers	1
Change in Number of Customers	-

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 6 Inch Commercial (SCUSD)

Exhibit
Schedule H-5
Page 14
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 6 Inch Commercial (SCUSD)

Exhibit
Schedule H-5
Page 14
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45,001	46,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1	46
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	46
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	46
48,001	49,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2	94
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	94
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	94
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	94
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	94
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	94
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	94
55,001	56,000	-	-	-	-	-	-	1	-	-	-	-	-	1	3	150
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	150
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	150
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	150
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	150
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	150
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	150
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	150
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	150
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	150
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	150
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	150
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	150
68,001	69,000	-	-	-	-	-	1	-	-	-	-	-	-	1	4	218
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	218
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	218
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	218
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	218
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	218
74,001	75,000	-	-	-	-	-	-	-	-	-	-	1	1	2	6	367
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	367
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	367
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	367
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	367
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	367
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	367

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 6 Inch Commercial (SCUSD)

Exhibit
Schedule H-5
Page 14
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	367
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	367
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	367
84,001	85,000	-	-	-	-	-	-	-	-	-	1	-	-	1	7	452
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	452
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	452
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	452
88,001	89,000	-	-	1	-	-	-	-	-	-	-	-	-	1	8	540
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	540
90,001	91,000	1	-	-	-	-	-	-	-	-	-	-	-	1	9	631
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	631
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	631
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	631
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	631
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	631
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	631
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	631
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	631
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	631
128,000	128,000	-	1	-	-	-	-	-	-	-	-	-	-	1	10	759
143,000	143,000	-	-	-	1	-	-	-	-	-	-	-	-	1	11	902
257,000	257,000	-	-	-	-	1	-	-	-	-	-	-	-	1	12	1,159
	-													-	12	1,159
	-													-	12	1,159
	-													-	12	1,159
	-													-	12	1,159
	-													-	12	1,159
	-													-	12	1,159
	-													-	12	1,159
	-													-	12	1,159
	-													-	12	1,159
	-													-	12	1,159
	-													-	12	1,159
Totals		1	1	1	1	1	1	1	1	1	1	1	1	12		

Average Usage	96,542
Median Usage	79,500
Average # Customers	1
Change in Number of Customers	-

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 5/8 Inch Multi-Tenant

Exhibit
Schedule H-5
Page 15
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	1	-	-	-	-	-	1	1	1	4	4	-
1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
2,001	3,000	-	-	1	1	-	-	-	-	-	-	-	2	4	8	10
3,001	4,000	4	3	1	2	2	2	3	2	2	2	3	-	26	34	101
4,001	5,000	1	1	2	2	1	1	1	3	1	2	-	1	16	50	173
5,001	6,000	1	2	3	1	1	2	1	1	2	1	1	2	18	68	272
6,001	7,000	2	1	-	1	1	-	2	-	1	-	-	1	9	77	331
7,001	8,000	1	-	-	-	1	1	1	1	1	2	1	-	9	86	398
8,001	9,000	-	-	-	1	-	2	1	-	-	2	2	1	9	95	475
9,001	10,000	-	-	-	1	2	1	-	1	1	-	1	-	7	102	541
10,001	11,000	-	1	-	-	1	1	-	1	-	-	1	1	6	108	604
11,001	12,000	1	-	1	1	-	-	1	-	1	1	-	-	6	114	673
12,001	13,000	1	-	-	-	-	-	-	-	1	-	1	1	4	118	723
13,001	14,000	-	-	-	-	-	-	1	1	-	1	-	2	5	123	791
14,001	15,000	1	2	1	-	-	-	-	1	1	-	1	-	7	130	892
15,001	16,000	-	-	-	-	-	-	1	-	-	-	-	-	1	131	908
16,001	17,000	-	-	-	1	-	2	-	-	-	-	-	-	3	134	957
17,001	18,000	-	-	-	1	-	-	-	-	-	-	1	-	2	136	992
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	136	992
19,001	20,000	-	-	1	-	-	-	-	-	1	1	-	1	4	140	1,070
20,001	21,000	-	-	1	-	1	-	-	-	-	-	-	-	2	142	1,111
21,001	22,000	-	-	-	-	-	-	-	1	-	-	-	-	1	143	1,133
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	143	1,133
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	143	1,133
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	143	1,133
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	143	1,133
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	143	1,133
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	143	1,133
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	143	1,133
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	143	1,133
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	143	1,133
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	143	1,133
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	143	1,133
33,001	34,000	-	-	-	-	1	-	-	-	-	-	-	-	1	144	1,166
34,001	35,000	-	-	-	-	1	-	-	-	-	-	-	-	1	145	1,201
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	145	1,201
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	145	1,201
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	145	1,201

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 5/8 Inch Multi-Tenant

Exhibit
Schedule H-5
Page 15
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	145	1,201
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	145	1,201
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	145	1,201
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	145	1,201
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	145	1,201
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	145	1,201
44,001	45,000	-	1	-	-	-	-	-	-	-	-	-	-	1	146	1,245
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 5/8 Inch Multi-Tenant

Exhibit
Schedule H-5
Page 15
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
88,001	89,000	-	1	-	-	-	-	-	-	-	-	-	-	1	147	1,334
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	147	1,334
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	147	1,334
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	147	1,334
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	147	1,334
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	147	1,334
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	147	1,334
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	147	1,334
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	147	1,334
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	147	1,334
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	147	1,334
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	147	1,334
	-													-	147	1,334
	-													-	147	1,334
Totals		12	12	11	13	12	12	12	12	12	13	13	13	147		

Average Usage	9,072
Median Usage	6,500
Average # Customers	12
Change in Number of Customers	1

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 1 1/2 Inch Multi-Tenant

Exhibit
Schedule H-5
Page 16
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5,001	6,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1	6
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	6
7,001	8,000	1	1	1	-	-	-	-	-	-	1	-	-	4	5	36
8,001	9,000	-	-	-	-	-	-	-	1	-	-	-	-	1	6	44
9,001	10,000	-	-	-	-	-	-	-	-	1	-	1	1	3	9	73
10,001	11,000	-	-	-	-	1	1	1	-	-	-	-	-	3	12	104
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 1 1/2 Inch Multi-Tenant

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 1 1/2 Inch Multi-Tenant

Exhibit
Schedule H-5
Page 16
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
	-													-	12	104
	-													-	12	104
Totals		1	1	1	1	1	1	1	1	1	1	1	1	12		

Average Usage	8,667
Median Usage	9,000
Average # Customers	1
Change in Number of Customers	-

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Telephone: 602-550-3846
Lisa.Lance@libertyutilities.com

Attorneys for Liberty Utilities (Rio Rico Water & Sewer) Corp.

BEFORE THE ARIZONA CORPORATION COMMISSION

COMMISSIONERS
JIM O'CONNOR, Chairman
LEA MÁRQUEZ PETERSON
ANNA TOVAR
NICK MYERS
KEVIN THOMPSON

IN THE MATTER OF THE APPLICATION OF LIBERTY UTILITIES (RIO RICO WATER AND SEWER) CORP., AN ARIZONA CORPORATION, FOR A DETERMINATION 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: WS-02676A-23-

DIRECT TESTIMONY

OF

THOMAS J. BOURASSA

RATE BASE, INCOME STATEMENT & RATE DESIGN (CONSOLIDATED)

December 28, 2023

Snell & Wilmer
L.L.P.
LAW OFFICES
One East Washington Street, Suite 2700
Phoenix, Arizona 85004-2556
602.382.6000

Snell & Wilmer
L.L.P.
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Phoenix, Arizona 85004-2556
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I. INTRODUCTION AND QUALIFICATIONS

Q. PLEASE STATE YOUR NAME AND ADDRESS.

A. My name is Thomas J. Bourassa. My business address is 139 W. Wood Drive, Phoenix, Arizona 85029.

Q. WHAT IS YOUR PROFESSION AND BACKGROUND?

A. I am a Certified Public Accountant and am self-employed, providing consulting services to utility companies as well as general accounting services. I have a B.S. in Chemistry and Accounting from Northern Arizona University (1980) and an M.B.A. with an emphasis in Finance from the University of Phoenix (1991).

Q. COULD YOU BRIEFLY SUMMARIZE YOUR PRIOR WORK AND REGULATORY EXPERIENCE?

A. Yes. Prior to becoming a private consultant, I was employed by High-Tech Institute, Inc., and served as controller and chief financial officer. Prior to working for High-Tech Institute, I worked as a division controller for the Apollo Group, Inc. Before joining the Apollo Group, I was employed at Kozoman & Kermode, CPAs. In that position, I prepared compilations and other write-up work for water and wastewater utilities, as well as tax returns.

In my private practice, I have prepared and/or assisted in the preparation of several water and wastewater utility rate applications before the Arizona Corporation Commission ("Commission").

Q. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS PROCEEDING?

A. I am testifying in this proceeding on behalf of applicants Liberty Utilities (Rio Rico Water and Sewer) Corp. ("Liberty Rio Rico"), Liberty Utilities (Bella Vista Water) Corp. ("Liberty Bella Vista"), Liberty Utilities (Cordes Lakes Water) Corp. ("Liberty Cordes Lakes"), and Liberty Utilities (Beardsley Water) Corp. ("Liberty Beardsley"). I also am submitting this testimony on behalf of the consolidation of those four utilities under Liberty Utilities (Rio Rico Water & Sewer) Corp. As stated in the testimony of Matthew Garlick, Liberty is seeking approval to transfer all of the assets of Liberty Bella Vista, Liberty

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Beardsley and Liberty Cordes Lakes to Liberty Rio Rico with the consolidated entity owning all of the assets of the four utilities. I will refer to the consolidated entity as "Liberty Rio Rico (Consolidated)" or "Consolidated Company" in my testimony. Liberty Rio Rico (Consolidated) is seeking a determination of its fair value rate base and the setting of rates and charges for water and wastewater based on that finding.

II. OVERVIEW OF THE COMPANY'S REQUEST FOR RATE RELIEF

Q. WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY?

A. I testify in support of the Consolidated Company's proposed adjustments to its rates and charges for water and wastewater utility service. I am sponsoring the direct schedules, which are filed concurrently herewith in support of the Consolidated Company's application. I was responsible for the preparation of these schedules based on my investigation and review of Liberty Rio Rico (Consolidated)'s relevant books and records.

For convenience, the two portions of my direct testimony, each with the relevant schedules attached, are being filed separately in this case. In this volume of my direct testimony, I address the rate bases, income statements (revenue and operating expenses), required increases in revenue, and rate designs and proposed rates and charges for service for the Consolidated Company's water and sewer division. Schedules A through C, E-F and H, labeled separately as "Water Division" and "Wastewater division," are attached to this portion of my direct testimony. The Consolidated Company has also prepared cost of service studies (G schedules) for both divisions.

In the second volume of my direct testimony, to which the D schedules are attached, I address cost of capital. Liberty Rio Rico (Consolidated) is requesting a return on common equity of 10.95 percent and a weighted average cost of debt of 6.57 percent. As shown on Schedule D-1, the Consolidated Company's capital structure for ratemaking purposes consists of 54 percent equity and 46 percent debt. The weighted cost of capital is 8.93 percent.

Q. PLEASE SUMMARIZE THE CONSOLIDATED COMPANY'S APPLICATION.

A. The Consolidated Company is seeking a revenue increase of 43.87 percent for the

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consolidated water division and a revenue increase of 27.12 percent for its consolidated wastewater division. The test year used by Liberty Rio Rico (Consolidated) is the 12-month period ending April 30, 2023. The Consolidated Company is requesting an 8.94 percent return on its fair value rate base ("FVRB"). The Consolidated Company has also proposed certain pro forma adjustments to reflect known and measurable changes to rate base, expenses and revenues for each division. These pro forma adjustments are consistent with normal ratemaking and are contemplated by the Commission's rules and regulations governing rate applications. *See* A.A.C. R14-2-103. These adjustments are necessary to obtain a normal or realistic relationship between revenues, expenses and rate base on a going-forward basis.

The Consolidated Company's fair value rate base for the consolidated water division is $48,845,400. The increase in revenues to provide for recovery of operating expenses and an 8.93 percent return on rate base is approximately $5,576,898, an increase of approximately 43.87 percent over the adjusted and annualized test year revenues.

The Consolidated Company's fair value rate base for the consolidated wastewater division is $8,944,112. The increase in revenues to provide for recovery of operating expenses and an 8.95 percent return on rate base is approximately $503,592, an increase of approximately 27.19 percent over the adjusted and annualized test year revenues.

Q. WHY IS THE COMPANY PROPOSING CONSOLIDATION AT THIS TIME?

A. As set forth in the testimony of Matthew Garlick and Paul Walker, Liberty has always intended to consolidate all of the Arizona utilities into a single entity for ratemaking purposes. Liberty took the first step towards statewide consolidation by seeking Commission approval for the merger of Liberty Utilities (Entrada Del Oro Sewer) Corp. into Liberty Utilities (Gold Canyon Sewer) Corp. in Docket Nos. SW-043 16A-21-0325 and SW-025 19A-21-0326. In turn, the proposed consolidation of Bella Vista, Beardsley and Cordes Lakes into Liberty Rio Rico is the next natural step towards statewide consolidation for rate making purposes.

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III. SUMMARY OF "A", "E" AND "F" SCHEDULES

Q. DESCRIBE THE SCHEDULES LABELED AS "A", "E", AND "F".

A. I will describe each of the schedules individually, starting with the "A" Schedules. Each consolidated division, water and wastewater, will have its own corresponding schedule. First is Schedule A-1, which is a summary of the rate base, adjusted operating income, current rate of return, required operating income, operating income deficiency, and the increase in gross revenue. Revenues at present and proposed rates and customer classifications are also shown on this schedule.

Q. DESCRIBE THE OTHER "A" SCHEDULES.

A. Schedule A-2 is a summary of results of operations for the test year, prior two years, and a projected year at present rates and proposed rates. Schedule A-3 contains the Consolidated Company's capital structure for the test year and the two prior years. Schedule A-4 contains the plant construction, and plant in service for the test year and prior two years. The projected plant additions are also shown on this schedule. Schedule A-5 is the summary of Liberty Rio Rico (Consolidated)'s statement of cash flow for the prior two years, the test year at present rates, and a projected year at present and proposed rates.

Q. DESCRIBE THE "E" SCHEDULES.

A. The "E" Schedules are based on Liberty Rio Rico (Consolidated)'s actual operating results, as reported in annual reports filed with the Commission. Schedule E-1 contains the comparative balance sheets for the years 2021, 2022, and 2023, ending on April 30. Schedule E-2, page 1, contains the income statement for the years 2021, 2022, and 2023, ending on April 30. Schedule E-3 contains a statement of changes in the Consolidated Company's financial position for the test year and the two prior years. Schedule E-4 provides the changes in stockholder's equity for the test year and the two prior years. Schedule E-5 contains Liberty Consolidated AZ's plant in service at the end of the test year, and one year prior to the end of the test year and the associated change in plant additions, reclassifications or retirement for the test year. Schedule E-6, which provides department financial results, has been omitted as Liberty Consolidated AZ does not have departments

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and the other E schedules are provided by division. Schedule E-7 contains operating statistics for the years 2021, 2022, and 2023, ending on April 30. Schedule E-8 contains the taxes charged to operations for the years 2021, 2022, and 2023, ending on April 30. The notes to the financial statements and the financial assumptions used in preparing the rate filing schedules are shown on Schedules E-9 and F-4, respectively, in accordance with the Commission's standard filing requirements. Audited financial statements have not been prepared for Liberty Consolidated AZ.

Q. DESCRIBE THE "F" SCHEDULES.

A. Schedule F-1 contains the results of operations at the present rates (actual and adjusted), and at proposed rates. Schedule F-2 contains the summary of changes in financial position (cash flow), the test year at present rates, and a projected year at present and proposed rates. Schedule F-3 shows the Consolidated Company's projected construction requirements for 2024, 2025, and 2026. Schedule F-4 contains the assumptions used in developing the adjustments and projections contained in the rate filing.

IV. <u>SUMMARY OF RATE BASE ("B" SCHEDULES)</u>

Q. EXPLAIN THE RATE BASE SCHEDULES, WHICH ARE LABELED AS THE "B" SCHEDULES.

A. I will start with Schedule B-5, which is the working capital allowance. The cash working capital allowance is based upon a lead lag study which determines the revenue and expense lags which are then applied (on a weighted basis) to the Consolidated Company's proposed operating expenses. Revenue and expense lags for the consolidated water division reflect a dollar weighted average of the individual revenue and expense lags of Liberty Rio Rico, Liberty Bella Vista, Liberty Cordes Lakes, and Liberty Beardsley.

Q. DID YOU PREPARE SCHEDULES B-3 AND B-4?

A. No, I did not prepare these schedules because the original cost rate base ("OCRB") is requested to be used as its fair value rate base ("FVRB"). Thus, these schedules are unnecessary.

Q. HAVE YOU PREPARED SCHEDULES SHOWING ADJUSTMENTS TO OCRB?

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A. Yes. Schedule B-2, page 2 shows adjustments to OCRB proposed by the Consolidated Company. Schedule B-2, pages 3 through 8, contain the supporting information. There are seven adjustments shown on Schedule B-2, page 2, one of which is the adjustment for cash working capital (B-2 adjustment number 7) discussed above. Each B-2 adjustment is supported by the individual filings of Liberty Rio Rico, Liberty Bella Vista, Liberty Cordes Lakes, and Liberty Beardsley.

Q. DESCRIBE ADJUSTMENT NUMBER 1.

A. Adjustment number 1, as shown on Schedule B-2, page 2, adjusts plant-in-service ("PIS"). There are four PIS adjustments included in Adjustment 1. These are shown on Schedule B-2, page 3, and are labeled as adjustments "A", "B", and "C".

Adjustment 1-A of B-2 adjustment number 1 reflects corporate plant allocated to Liberty Consolidated AZ. The details of the allocation are shown on Schedule B-2, page 3.1.

Adjustment 1-B of B-2 adjustment number 1 reflects the Consolidated Company's proposed post-test year plant ("PTYP"). PTYP reflects plant revenue neutral plant necessary to serve the year-end number of customers and is expected to be placed into service within 12 months of the end of the test-year. Schedule B-2, page 3.2 shows the amounts of PTYP proposed in each of the individual filings.

Adjustment C of B-2 adjustment number 1 adjusts PIS to reflect the reconciliation of the Consolidated Company's PIS detail to the amount recorded at the end of the test year as reflected on the E-1 schedule. The details are shown on Schedule B-2, page 3.3. Reconstruction of the PIS balance reflects the reconstructions found on the individual filing reconstructions of Liberty Rio Rico, Liberty Bella Vista, Liberty Cordes Lakes, and Liberty Beardsley Liberty Rio Rico, Liberty Bella Vista, Liberty Cordes Lakes, and Liberty Beardsley and found on Schedule B-2 starting at page3.4 for each. *See* Schedule B-2, page 3.3

Q. WHAT IS THE PURPOSE OF ADJUSTMENT NUMBER 2 ON SCHEDULE B-2 REGARDING ACCUMULATED DEPRECIATION?

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A. Adjustment 2 on Schedule B-2, page 2, adjusts accumulated depreciation ("A/D"). There are three adjustments to A/D. These adjustments are shown on Schedule B-2, page 4, and are labeled as adjustments "A", "B", and "C".

Adjustment 2-A of B-2 adjustment number 2 reflects the corporate plant A/D allocated to Liberty Consolidated AZ. The details of the allocation are shown on Schedule B-2, page 4.1.

Adjustment 2-B of B-2 adjustment number 2 reflects A/D associated with the Consolidated Company's proposed PTYP. A/D on PTYP reflects a half-year of depreciation in accordance with the depreciation computation using half-year convention of depreciation on new plant added to PIS in a year. Schedule B-2, page 4.2 shows the amounts of additional A/D related to PTYP proposed in each of the individual filings. *See* Schedule B-2, page 4.2.

Adjustment 2-C of B-2 adjustment number 2 adjusts A/D to reflect the reconciliation of the Consolidated Company's PIS detail to A/D amount recorded at the end of the test year as reflected on the E-1 schedule. The details of the allocation are shown on Schedule B-2, page 4.3. Reconstruction of the A/D balance reflects the reconstructions found on the individual filing reconstructions of Liberty Rio Rico, Liberty Bella Vista, Liberty Cordes Lakes, and Liberty Beardsley Liberty Rio Rico, Liberty Bella Vista, Liberty Cordes Lakes, and Liberty Beardsley and found on Schedule B-2 starting at page 3.4 for each. *See* Schedule B-2, page 4.3.

Q. PLEASE DESCRIBE ADJUSTMENT NUMBER 3 ON SCHEDULE B-2.

A. Adjustment number 3 adjusts Contributions-in-aid of Construction ("CIAC") and Accumulated Amortization ("A.A.") to reflect reconciled balances of CIAC and A.A. found in each of the individual filings. *See* Schedule B-2, page 5.

Q. PLEASE DESCRIBE ADJUSTMENT NUMBER 4 ON SCHEDULE B-2.

A. Adjustment number 4 adjusts Advances-in-aid of Construction ("AIAC") to reflect reconciled balance of AIAC found in each of the individual filings. *See* Schedule B-2, page 6.

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Q. PLEASE DESCRIBE ADJUSTMENT NUMBER 5 ON SCHEDULE B-2.

A. Adjustment number 4 reflects the adjustment to accumulated deferred income taxes ("ADIT") (for ratemaking purposes) based upon the timing differences between book and tax depreciation through April 30, 2023. The ADIT computation considers the Consolidated Company's proposed adjustments to PIS, A/D, AIAC, and CIAC on a consolidated basis for each division. *See* Schedule B-2, page 7.

Q. PLEASE DESCRIBE ADJUSTMENT NUMBER 6 ON SCHEDULE B-2.

A. Adjustment number 6 reflects the adjustment to the consolidated excess accumulated deferred income taxes ("EADIT") based upon the difference in accumulated deferred income taxes at the end of 2017 using the effective income tax rates enacted in the Tax Cuts and Jobs Act of 2017 ("TCJA") and the effective income tax rates in effect prior to the TCJA. The support for the EADIT can be found in the individual filings of Liberty Rio Rico and Liberty Bella Vista. *See* Schedule B-2, page 8.

Q. HOW WAS THE PROPOSED "FAIR VALUE" RATE BASE SHOWN ON SCHEDULE A-1 DETERMINED?

A. The FVRB shown on Schedule A-1 for each consolidated division is based on OCRB.

V. <u>SUMMARY OF INCOME STATEMENT ("C" SCHEDULES)</u>

Q. EXPLAIN THE ADJUSTMENTS YOU ARE PROPOSING TO THE INCOME STATEMENT AS SHOWN ON SCHEDULES C-1 AND C-2.

A. The following is a summary of adjustments shown on each division's Schedule C-1, pages 21. And 2.2:

Adjustment 1 annualizes depreciation expense. The proposed depreciation rate for each component of utility plant is shown on Schedule C-2, page 2. The depreciation rates reflect those approved in prior cases for the individual utilities Liberty Rio Rico, Liberty Bella Vista, Liberty Cordes Lakes, and Liberty Beardsley. All are the same rates are proposed in the individual filings and all are account-specific rates. Continuation of the account specific depreciation rates is proposed.

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Adjustment 2 increases the property taxes based on proposed revenues. The property tax rate is a weighted average of the property tax rates of the rates found in the individual filings of Liberty Rio Rico, Liberty Bella Vista, Liberty Cordes Lakes, and Liberty Beardsley. The details of the computation are shown on Schedule C-2, page 3.

Adjustment 3 reflects an adjustment to remove test-year rate case expense. *See* Schedule C-2, page 4. The Company proposes recovery of rate case expense incurred for this case via a separate surcharge. The Consolidated Company estimates rate case expense for the consolidated water division and consolidated wastewater division to be $680,840 and $69,160, respectively. The Consolidated Company proposes that rate case expense be recovered over three years. Based upon these proposals and the year-end number of customers, the Company estimates a monthly rate case expense surcharge for the consolidated water division and consolidated wastewater division of $0.86 and $0.81, respectively.

Q. HOW DID YOU ARRIVE AT THIS AMOUNT OF RATE CASE EXPENSE?

A. Based on my experience with rate cases before the Commission, and that of the Company's counsel. Given Liberty Consolidated AZ size and the anticipated nature, length and complexity of the proceedings, I estimate total rate case expense expected to be incurred for all the rate cases filed concurrently to be $750,000.

Q. HOW DID YOU ALLOCATE THE $750,000 OF RATE CASE EXPENSE?

A. Proposed consolidated rate case expense for both divisions is the total of the individual filings which were allocated using a four-factor allocation method.

Q. WHY IS APPROVAL OF A RATE CASE EXPENSE SURCHARGE REQUESTED IN THIS CASE?

A. I believe this methodology is fair to both customers and the utility because it avoids potential over or under recovery of rate case expense that can happen when rate case expense is treated as a "normalized" expense. Rate case expense is not a normal, regular expense. It is incurred for a limited purpose, outside the test year, and may bear little resemblance to other cases where the expense is incurred. Additionally, the utility pays rate

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case costs in advance and when treated as a typical expense, any unrecovered rate case expense is forfeited if the utility gets new rates before the amortization period has run. Alternatively, if the utility stays out longer than the amortization period, the utility over recovers. A surcharge avoids both possible outcomes because the utility will be allowed to collect the surcharge until it recovers the authorized level of rate case expense and then the surcharge ceases to be charged. In other words, using a rate case expense surcharge, the Consolidated Company will recover the amount authorized; no more and no less.

Q. WHAT HAPPENS IF THE NEXT RATE CASE IS COMPLETED BEFORE THE COMPANY COMPLETES ITS RECOVERY OF THE COST OF THIS CASE UNDER THE RATE CASE EXPENSE SURCHARGE?

A. A rate case expense surcharge can always be a line item on the customer bill and can include amounts to be recovered from different rate cases. The amount can be adjusted as needed, up or down. This also has the benefit of making the cost of ratemaking transparent to all stakeholders and another reason that in my experienced professional opinion, rate case expense surcharges should be used in most, if not all, rate cases.

Q. PLEASE CONTINUE WITH YOUR DISCUSSION OF THE INCOME STATEMENT ADJUSTMENTS?

A. Adjustment 4 reflects the annualized revenues from each of the individual filings. The annualizations are based on the number of customers at the end of the test year, compared to the actual number of customers during each month of the test year. Average revenues by month were computed for the test year. The average revenues were then multiplied by the increase (or decrease) in the number of customers for each month of the test year. Adjustment number 4 also reflects the proposed increases purchased power expense and chemicals expense from the annualization in each of the individual filings. The increases are based upon the expected additional gallons to be sold or treated from the revenue annualization. Miscellaneous expense (postage) is also increased based upon the increases proposed in the to reflect additional billings from the revenue annualization.

Adjustment 5 increases revenues to reflect the elimination of the tax reform credit

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found in the Liberty Rio Rico and Liberty Bella Vista individual filings. The credit was based upon federal income tax change in 2017 in the TCJA, discussed previously, and implemented in 2018 (Decision No. 76801 dated August 15, 2018). *See* Schedule C-2, page 6.

Adjustment 6 reflects the revenue accrual corrections from the individual filings. Revenues are adjusted to correct estimated revenue accruals booked at the end of the test year. This adjustment is necessary to reconcile the actual customer billings and revenues for the test year. *See* Schedule C-2, page 7.

Adjustment 7 adjusts bad debt expense based upon a normalization of bad debt expense using a 3-year consolidated historical average. *See* Schedule C-2, page 8.

Adjustment 8 reflects the proposed increases to contract service – management from the individual filings. The increase to contract service – management reflects additional operating costs expected from the Customer First software (enterprise resource system) implementation. *See* Schedule C-2, page 9. The Customer First software and implementation is discussed in more detail by Ms. Preston.

Adjustment 9 reflects the proposed increases to contract service – management from the individual filings related to the Cyber Security system. The increase to contract service – management reflects additional operating costs expected from the Cyber Security program implementation. *See* Schedule C-2, page 10.

Adjustment 10 reflects the proposed increases to water conservation expense from the individual filings. The increase in water conservation expense reflects additional costs of this program which are required to meet regulatory requirements. *See* Schedule C-2, page 11. Adjustment 10 is intentionally left blank for the consolidated wastewater division.

Adjustment 11 reflects the changes (generally reductions) to operating expenses from the individual filings. The changes to several operating expenses reflect either the non-recoverability of an expense, the allocation of expense between the water and sewer divisions, or the duplication of expense. Operating expenses that are adjusted include purchased power, contractual services - legal, contractual services – other, equipment rental

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and miscellaneous expense. *See* Schedule C-2, page 12.

Adjustment 12 reflects the increase to contractual services – management from the individual filings for increased labor costs. The increase to contractual services – management reflects expected increases in allocated labor costs from salary and wages implemented after the end of the test year. *See* Schedule C-2, page 13.

Adjustment number 13 synchronizes interest expense with rate base. *See* Schedule C-2, page 14. The synchronized interest expense is reflected as a deduction in the computation of the income tax allowance.

Finally, Adjustment 14 adjusts income taxes to a level based upon the Consolidated Company's adjusted test year revenues and expenses. *See* Schedule C-2, page 15.

Q. ARE THERE ANY OTHER REVENUE AND/OR EXPENSE ADJUSTMENTS?

A. No.

VI. SUMMARY OF COST OF SERVICE STUDY ("G" SCHEDULES)

A. Overview of Cost of Service Study ("COSS")

Q. WHAT EXACTLY IS A COST OF SERVICE STUDY?

A. A cost of service study is an analysis to determine the adequacy of revenues by each customer classification to support the revenue requirements including costs and return of and on investments under both existing and proposed rates. The study begins with an allocation of utility plant and expenses into cost and asset functions, which are then allocated to customer classifications. The study attempts to trace the costs associated with meeting the customers' service requirements. Ideally, the revenues received from each customer class should equal the cost of providing service to that customer class. The cost to provide service includes the operating and maintenance expenses and the capital costs. Operating and maintenance expenses include the costs of operating the system and the costs of maintaining system facilities and equipment. Capital costs include investment-related cash requirements such as debt service, contributions to debt service reserves, and capital requirements not financed by debt. Capital costs also include depreciation expense and

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either a return on rate base (for-profit utilities) or an operating margin as well as incomes taxes and other taxes, if applicable.

Q. WHAT IS THE PURPOSE OF A COST OF SERVICE STUDY?

A. Typically, the purpose of preparing a cost of service study is to offer guidance in setting rates to be charged for utility service. Again, the basic premise in establishing rates for the various classes of customers that are both adequate and equitable is that rates should reflect the cost of providing utility service. Cost-based rates can also be used to send an appropriate price signal to customers because the amount paid for service approximates the cost to provide the service. In other words, subsidies between customers are minimized.

There are many factors at play when rates are set that can result in rates that are not adequate and/or equitable between the various classes of customers. Non-economic factors may be at play when rates are set. For example, the regulatory body may favor subsidizing one class of customers by shifting costs to other classes of customers or shifting revenues within one class of customers to subsidize members within that class. Lifeline or discounted rates, which are sometimes used to assist low-income customers in areas with high utility costs, are prime examples of subsidization of a class of customers by other customers. If possible, lifeline rates (low-income rates or customer assistance rates) should not apply to an entire customer class. If lifeline rates are needed, they should be offered only to customers meeting some income test. Another example is the goal of keeping the rate design simple and easier to understand. There may also be goals on promoting conservation (in the case of water utilities) or other social or economic goals. Thus, public policy may have a significant impact on rate design. In the end, though, the goal in setting new rates remains that the utility be able to recover its revenue requirement.

Q. WHAT METHOD OF COST ALLOCATION WAS USED IN YOUR COSS IN THIS CASE?

A. The Commodity Demand Method which is described in AWWA Manual M1, "Principles of Water Rates, Fees and Charges", Seventh Edition published in 2017 and prior additions of the manual was used in this case. It is the method prescribed by Schedule G of the

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Commission filing requirements. The commodity demand method allocates each item of the cost of providing water service to the several cost functions - commodity, and demand, which is further separated into customer, meter and services functions. These functional costs are then allocated to the several customer classifications served by the system.

Q. HOW IS THE COST OF SERVICE STUDY ORGANIZED?

A. The COSS used the test year revenue requirements developed in Schedules A through F and H. Costs were allocated to each of the cost functions described earlier and then to the customer classifications.

The cost of service study contains schedules G-1 through G-7. The standard filing requirements call for Schedules G-1 through G-7 and these schedules are included with my testimony.

G Schedules with higher numbers (i.e., 5, 6 and 7) contain the allocation factors and actual allocations to functions. These functions are then carried forward to the summary G schedules 1, 2, 3 and 4, which allocate expenses and plant (by function) to classes of customers. I will start my analysis using Schedule G-7 and end with Schedules G-2 and G-1.

Q. WHAT IS A "FUNCTION"?

A. Functions refer to the plant and the expenses needed to provide the basic utility service. For example, for water, the functions associated with supply, treatment, and delivery water are typically commodity, demand, and customer (and/or services). For wastewater, the functions associated with collection, treatment, and disposal of wastewater are typically commodity, demand, and customer (and/or services).

Commodity refers to the volume of the commodity sold. The commodity function is used to derive the commodity rate, or the rate charged per unit of measurement, gallons. Demand refers to how the system is sized to meet customer demand. Hence, the system is built to be able to provide the utility service (the commodity), as well as the demand placed on the system when peak demand occurs. The customer (and/or service) function can also be used to develop the monthly minimum rates charged to each class of customer. Demand

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and customer functions refer to the transmission/collection and treatment of water/wastewater. The costs associated with demand, and customer functions are incurred whether the customer uses 0 gallons of water or 50,000 gallons of water, or, in case of wastewater service, generates 0 gallons for wastewater flows or 50,000 gallons of wastewater flows.

Q. AFTER COSTS ARE ALLOCATED TO FUNCTIONS, HOW ARE EXPENSES AND ASSETS THEN ALLOCATED TO THE INDIVIDUAL CLASSES OF CUSTOMERS?

A. After the expenses and assets are allocated to the commodity, demand, and customer functions, the values for the functions are then allocated to various customer classes. Customer classes are typically broken down into residential, commercial, industrial, irrigation, and public authority.

B. Explanation of Cost of Service Study Schedules

Q. BRIEFLY SUMMARIZE THE G SCHEDULES.

A. The G schedules are summarized as follows:

Schedule G-1 is the cost of service summary showing the results by customer class at present rates.

Schedule G-2 is the cost of service summary showing the results by customer class at proposed rates.

Schedule G-3 shows the rate base allocation details by customer class.

Schedule G-4a shows the revenues and expense allocation by customer class at present revenues.

Schedule G-4b shows the revenues and expense allocations by customer class at proposed revenues.

Schedule G-5 shows the functionalization of rate base into the functions commodity, demand, customer accounts, customer meters, and customer services.

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Schedule G-6a shows the functionalization of expenses into the functions commodity, demand, customer accounts, customer meters, and customer services, at present revenues.

Schedule G-6b shows the functionalization of expenses into the functions - commodity, demand, customer accounts, customer meters, and customer services at proposed revenues.

Schedule G-7a shows the development of the allocation factors by function.

Schedule G-7b shows the development of the allocation factors by customer class.

Q. PLEASE DESCRIBE AND EXPLAIN IN MORE DETAIL THE SCHEDULES THAT COMPRISE THE COST OF SERVICE STUDY, NOTING HOW THE VARIOUS FUNCTIONS WERE DEVELOPED AS YOU DO.

A. The allocations for the development of the class allocation factors are shown on Schedule G-7b, pages 1 and 2. Allocation factors for expenses were determined by examining the causal relationships of each expense to the various functions, which may include an examination of the recorded amounts during the test year and the use of professional judgment.

The operation and maintenance expense allocation to functions (commodity, demand, customer accounts, meters and services) are shown on Schedule G-6a, page 1 (adjusted test year at present rates) and Schedule G-6b, page 2 (adjusted test year at proposed rates).

The depreciation expense allocations are shown on Schedule G-6a, pages 3 and 4 (adjusted test year at present rates) and Schedule 6b pages 3 and 4, which apply the function allocation factors shown on Schedule G-7b, page 1 and 2 (adjusted test year at proposed rates). Depreciation expense was computed using the Consolidated Company's proposed depreciation rates in this rate case.

On Schedule G-5, pages 1 and 2, net plant and other rate base items are allocated to each customer class using the function allocation factors set forth in Schedule G-7a, pages 1 and 2.

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Schedule G-4 allocates the commodity, demand, and customer expenses developed on Schedule G-6a and Schedule G-6b to customer classes using the allocation factors developed on Schedule G-7b, pages 1 and 2 Schedule G-4a shows the allocated costs at present rates. Schedule G-4b shows the allocated costs at proposed rates.

Schedule G-3 allocates the rate bases for commodity, demand, and customer functions to the customer classes.

Schedules G-1 and G-2 derive the return on rate base by customer classes at present and proposed rates, respectively. The returns on rate base are computed by dividing the operating income for the customer class by the rate base for that customer class.

C. Cost of Service Study Results

Q. WHAT ARE THE RETURNS FOR THE CUSTOMER CLASSES AT PRESENT RATES AND PROPOSED RATES?

A. As shown on schedules G-1 and G-2, the returns vary between the customer classes at the present and proposed rates. Table 1 below summarizes the returns for the consolidated water division. Table 2 below summarizes the returns for the consolidated wastewater division.

Table 1

Consolidated Water Division Returns

Customer Class	Rate of Return Under Current Rates	Rate of Return Under Proposed Rates
RESIDENTIAL	0.18%	7.53%
COMMERCIAL	2.35%	15.22%
IRRIGATION	10.18%	20.53%
PUBLIC AUTHORITY	2.58%	12.46%
MULTI-FAMILY	-1.76%	3.99%
MORNINGSTAR RANCH (MSR)	13.87%	27.56%
STANDPIPE/CONSTR.	12.07%	23.57%
PRIVATE FIRE	-12.63%	-13.34%

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Table 2

Consolidated Wastewater Division Returns

Customer Class	Operating Margin Under Present Rates	Operating Margin Under Proposed Rates
RESIDENTIAL	4.05%	7.76%
COMMERCIAL	10.80%	17.12%
PUBLIC AUTHORITY	4.34%	9.01%
MULTI-TENANT	3.32%	7.12%

Q. WHAT IS THE INDICATED COSS DISTRIBUTION OF REVENUES BY CLASS AND THE REVENUE DISTRIBUTION AS A RESULT OF THE PROPOSED RATES?

A. Table 3 (water division) and Table 4 (wastewater division) below present the distribution of revenues by class suggested by the COSS and the revenue distribution at the proposed rates.

Table 3

Comparison of Revenue Distributions – consolidated water division

Customer Class	Indicated COSS Revenues	% of COSS Revenues	Revenues as Proposed	%of Proposed revenues
RESIDENTIAL	$13,550,066	74.08%	$12,885,782	70.45%
COMMERCIAL	3,731,436	20.40%	4,576,295	25.02%
IRRIGATION	202,461	1.11%	287,015	1.57%
PUBLIC AUTHORITY	236,014	1.29%	265,566	1.45%
MULTI-FAMILY	16,942	0.09%	13,925	0.21%
MORNINGSTAR RANCH (MSR)	22,736	0.12%	38,263	0.21%
STANDPIPE/CONSTR.	128,959	0.71%	200,292	1.10%
PRIVATE FIRE	402,139	2.20%	23,616	0.13%
TOTAL	$18,290,754	100.00%	$18,290,754	100.00%

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Table 4

Comparison of Revenue Distributions – consolidated wastewater division

Customer Class	Indicated COSS Revenues	% of COSS Revenues	Revenues as Proposed	% of proposed revenues
RESIDENTIAL	$1,850,297	78.58%	$1,739,262	73.86%
COMMERCIAL	263,566	11.19%	376,381	15.98%
PUBLIC AUTH.	221,959	9.42%	221,998	9.43%
MULTI-TENANT	18,954	0.80%	17,136	0.73%
TOTAL	$2,354,777	100.00%	$2,354,777	100.00%

Q. DOES THE INFORMATION CONTAINED IN TABLES 1-4 INDICATE THAT THE PROPOSED RATE DESIGNS DO NOT PRODUCE THE RECOVERY OF REVENUES EXACTLY AS SUGGESTED BY THE COST OF SERVICE STUDY? PLEASE COMMENT.

A. No. As already suggested, while the cost of service study is a useful tool in designing rates, other considerations are factored into the design of rates, as I discussed previously.

VII. RATE DESIGN ("H" SCHEDULES)

Q. PLEASE SUMMARIZE THE H SCHDULES.

A. Schedule H-1 shows a summary of revenues at present and proposed rates by meter size and customer class. Schedule H-2, pages 1 and 2, shows the present and proposed customer bills at the average monthly and median monthly water usages, respectively. Schedule H-3 shows the present and proposed rates. Schedule H-4 shows the bill comparisons at present and proposed rates at various usage levels for all meter sizes and customer classifications. Schedule H-5 shows the test year bill counts.

A. Consolidated Water Division

Q. WHAT ARE THE PROPOSED RATES FOR WATER SERVICE FOR LIBERTY CONSOLIDATED AZ?

A. The proposed rates for all customer classes are set forth on Schedule H-3, pages 1 through 3.

Q. PLEASE DESCRIBE THE PROPOSED RATE DESIGN?

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A. The Consolidated Company proposes a conservation-oriented inclining 3-tier rate design for the 5/8x3/4-inch and ¾-inch metered customers (all classes) and an inclining 2-tier rate design for the 1 inch and larger metered customers (all classes).

With respect to the break-over points, the Consolidated Company proposes a first break-over point for the 5/8x3/4 inch and 3/4 inch metered customers (all classes, except standpipe) of 4,000 gallons and a second break-over point for 5/8x3/4 inch and 3/4 inch metered customers (all classes, except standpipe) of 10,000 gallons. The 1 inch and larger meter breakover points are scaled using the AWWA flow factors applied to the second tier break-over points of the 5/8x3/4 inch and 3/4 inch meter sizes. *See* H-3, pages 1 through 3 for the proposed rates.

Q. WHAT ARE THE BILL IMPACTS OF THE PROPOSED CONSOLDATED RATES COMPARED TO THE INDVIDUAL FILINGS?

A. The bill impacts are shown on Schedule H-2, page 1.1 to 1.3, at the average usage. Schedule H-2, page 2.1 to 2.3, shows the bill impacts at the median usage. Notably, for the largest customer classes, of each of the individual utilities on a stand-alone basis, the bill impacts are as follows:

Table 5

Bill Impacts on Largest Customer Class (Residential)

Site/Meter Size	Avg Use (gallons)	Present Bill	Prop. Bill	$ Change	% Change
RR 5/8x3/4	6,070	$37.03	$47.66	$10.63	28.72%
BV 5/8x3/4	5,274	$27.87	$43.44	$15.57	55.89%
CL 3/4	3,420	$30.06	$47.02	$16.95	56.39%
BW 3/4	5,256	$52.10	$55.48	$3.38	6.48%

RR=Rio Rico Water
BV = Bella Vista Water
CL= Cordes Lakes Water
BW = Beardsley Water

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Q. WHAT ARE THE MISCELLANEOUS SERVICE CHARGES FOR THE CONSOLDATED WATER DIVISION OF LIBERTY CONSOLIDATED AZ?

A. The proposed charges reflect the same proposed charges for miscellaneous charges in each of the individual filings of Liberty Rio Rico, Liberty Bella Vista, Liberty Cordes Lakes, and Liberty Beardsley. *See* Schedule H-3, page 4.

Q. WHAT ARE THE PROPOSED METER AND SERVICE LINE INSTALLATION CHARGES?

A. All the proposed meter and service line charges are "at cost". *See* Schedule H-3, page 4.

Q. WHAT ARE THE PROPOSED OFF-SITE FACILITIES HOOK-UP FEES FOR THE CONSOLIDATED WATER DIVISION?

A. The proposed Off-site Facilities Hook-up Fees are the same as are currently in effect for Liberty Bella Vista. See Schedule C-2, page 5.

B. Consolidated Wastewater Division

Q. WHAT ARE LIBERTY CONSOLIDATED AZ'S PROPOSED RATES FOR WASTEWATER SERVICE?

A. The present rates are set forth on Schedule H-3, page 1.

Q. WHAT IS THE IMPACT OF THE PROPOSED WASTEWATER RATES ON AN AVERAGE ¾-INCH METERED RESIDENTIAL CUSTOMER?

A. The present monthly bill for a 5/8x3/4-inch metered residential customer, the largest customer class, is $52.68. The proposed monthly bill for a 5/8x3/4-inch metered residential customer is $66.37, an increase of $13.70, or 26.00% over the present bill. *See* Schedule H-2, page 1.

Q. WHAT ARE THE PROPOSED MISCELLANEOUS SERVICE CHARGES?

A. The proposed charges are the same proposed charges in the individual filing of Liberty Rio Rico's wastewater division. *See* Schedule H-3, page 2.

Q. WHAT ARE THE PROPOSED OFF-SITE FACILITIES HOOK-UP FEES?

A. There are no proposed Off-site Facilities Hook-Up Fees for the wastewater division.

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Q. DOES THAT CONCLUDE YOUR DIRECT TESTIMONY?

A. Yes.

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CONSOLIDATED WATER
SCHEDULE A

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Computation of Increase in Gross Revenue
Requirements As Adjusted

Exhibit
Schedule A-1
Page 1.1
Witness: Bourassa

Line No.		
1	Fair Value Rate Base	$ 48,845,400
2		
3	Adjusted Operating Income	268,057
4		
5	Current Rate of Return	0.55%
6		
7	Required Operating Income	$ 4,364,434
8		
9	Required Rate of Return on Fair Value Rate Base	8.94%
10		
11	Operating Income Deficiency	$ 4,096,377
12		
13	Gross Revenue Conversion Factor	1.3616
14		
15	Increase in Gross Revenue	
16	Requirement	$ 5,577,633
17		
18	Adjusted Test Year Revenues	$ 12,713,121
19	Increase in Gross Revenue Revenue Requirement	$ 5,577,633
20	Proposed Revenue Requirement	$ 18,290,754
21	% Increase	43.87%
22		

23	**Customer**		**Present**	**Proposed**	**Dollar**	**Percent**
24	**Classification**		**Rates**	**Rates**	**Increase**	**Increase**
25	5/8x/3/4 Inch	Residential	$ 6,915,001	$ 10,063,227	$ 3,148,226	45.53%
26	3/4 Inch	Residential	1,795,736	2,184,391	388,656	21.64%
27	1 Inch	Residential	144,313	175,402	31,089	21.54%
28	1 1/2 Inch	Residential	7,110	9,887	2,777	39.05%
29	2 Inch	Residential	5,389	7,323	1,934	35.88%
30						0.00%
31		Subtotal	$ 8,867,549	$ 12,440,230	$ 3,572,681	40.29%
32						
33	5/8x3/4 Inch	Commercial	$ 191,475	$ 283,905	$ 92,430	48.27%
34	3/4 Inch	Commercial	9,193	14,574	5,381	58.54%
35	1 Inch	Commercial	250,920	392,487	141,567	56.42%
36	1 1/2 Inch	Commercial	274,825	448,816	173,991	63.31%
37	2 Inch	Commercial	1,578,434	2,639,785	1,061,351	67.24%
38	3 Inch	Commercial	256,872	425,624	168,751	65.69%
39	4 Inch	Commercial	104,802	164,315	59,513	56.79%
40	6 Inch	Commercial	31,403	49,860	18,457	58.78%
41	8 Inch	Commercial	34,846	55,633	20,787	59.65%
42		Subtotal	$ 2,732,771	$ 4,475,000	$ 1,742,230	63.75%

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Computation of Increase in Gross Revenue
Requirements As Adjusted

Exhibit
Schedule A-1
Page 1.2
Witness: Bourassa

Line No.	Customer Classification		Present Rates	Proposed Rates	Dollar Increase	Percent Increase
1	5/8x3/4 Inch	School	$ 455	$ 562	$ 107	23.49%
2	1 1/2 Inch	School	1,189	1,478	289	24.28%
3	2 Inch	School	84,187	125,993	41,806	49.66%
4	3 Inch	School	53,544	82,319	28,775	53.74%
5	4 Inch	School	21,547	30,559	9,012	41.83%
6	6 Inch	School	15,268	19,656	4,387	28.74%
7		Subtotal	$ 176,189	$ 260,565	$ 84,376	47.89%
8						
9	5/8x3/4 Inch	Irrigation	$ 4,767	$ 6,841	$ 2,074	43.51%
10	3/4 Inch	Irrigation	13,930	18,486	4,556	32.71%
11	1 Inch	Irrigation	50,161	68,189	18,027	35.94%
12	1 1/2 Inch	Irrigation	52,727	70,538	17,810	33.78%
13	2 Inch	Irrigation	58,742	80,907	22,165	37.73%
14	3 Inch	Irrigation - School	17,125	25,184	8,058	47.05%
15		Subtotal	$ 197,453	$ 270,144	$ 72,691	36.81%
16						
17	5/8x3/4 Inch	Multi-Family	$ 8,398	$ 11,456	$ 3,058	36.42%
18	1 1/2 Inch	Multi-Family	1,564	2,006	443	28.30%
19						
20		Subtotal	$ 9,962	$ 13,462	$ 3,501	35.14%
21						
22	6 Inch	Morningstar Ranch	$ 26,413	$ 37,775	$ 11,362	43.01%
23	3 Inch	Construction	142,782	198,677	55,895	39.15%
24		Fire Line 4 Inch	18,175	11,640	(6,535)	-35.96%
25		Fire Line 4 Inch School	228	276	48	21.25%
26		Fire Line 6 Inch	10,282	7,942	(2,340)	-22.76%
27		Fire Line 8 Inch	3,873	3,104	(769)	-19.86%
28					-	0.00%
29	Total Revenues Before Annualization		$ 12,185,676	$ 17,718,817	$ 5,533,141	45.41%
30						
31	Revenue Annualization		259,542	301,455	41,913	16.15%
32	**Subtotal**		$ 12,445,218	$ 18,020,272	$ 5,575,054	44.80%
33						
34	Misc. Water Revenues		$ 269,712	$ 269,712	$ -	0.00%
35	Reconciling Amount		(1,809)	771	2,580	-142.62%
36	Rounding				(1)	
37	**Total of Water Revenues**		$ 12,713,121	$ 18,290,754	$ 5,577,633	43.87%
38						
39						
40	SUPPORTING SCHEDULES:					
41	B-1					
42	C-1					
43	C-3					
44	H-1					

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Summary of Results of Operations

Exhibit
Schedule A-2
Page 1
Witness: Bourassa

Line No.	Description	Prior Years Ended 4/30/2021	Prior Years Ended 4/30/2022	Test Year Actual 4/30/2023	Test Year Adjusted 4/30/2023	Projected Year Present Rates 4/30/2024	Projected Year Proposed Rates 4/30/2024
1	Gross Revenues	$ 10,830,464	$ 11,961,060	$ 12,084,704	$ 12,713,121	$ 12,713,121	$ 18,290,754
2							
3	Revenue Deductions and	9,041,355	10,847,369	12,275,888	12,445,063	12,445,063	13,926,320
4	Operating Expenses						
5							
6	Operating Income	$ 1,789,110	$ 1,113,692	$ (191,184)	$ 268,057	$ 268,057	$ 4,364,434
7							
8	Other Income and	(61,083)	(52,247)	(103,975)	(103,975)	(103,975)	(103,975)
9	Deductions						
10							
11	Interest Expense	-	-	-	(1,476,206)	(1,476,206)	(1,476,206)
12							
13	Net Income	$ 1,728,026	$ 1,061,445	$ (295,159)	$ (1,312,123)	$ (1,312,123)	$ 2,784,253
14							
15	Common Shares	1,000	1,000	1,000	1,000	1,000	1,000
16							
17	Earned Per Average						
18	Common Share	1,728.03	1,061.44	(295.16)	(1,312.12)	(1,312.12)	2,784.25
19							
20	Dividends Paid	219,763	41,783	898,352	898,352	1,390,000	1,390,000
21							
22	Dividends Per						
23	Common Share	219.76	41.78	898.35	898.35	1,390.00	1,390.00
24							
25	Payout Ratio	0.13	0.04	(3.04)	(0.68)	(1.06)	0.50
26							
27	Return on Average						
28	Invested Capital	2.75%	1.51%	-0.40%	-1.76%	-1.60%	3.31%
29							
30	Return on Year End						
31	Capital	2.48%	1.50%	-0.38%	-1.68%	-1.52%	3.07%
32							
33	Return on Average						
34	Common Equity	6.58%	3.85%	-1.07%	-4.79%	-5.56%	11.26%
35							
36	Return on Year End						
37	Common Equity	6.39%	3.78%	-1.10%	-4.91%	-6.44%	12.33%
38							
39	Times Bond Interest Earned						
40	Before Income Taxes	-	-	-	(0.09)	(0.09)	3.60
41							
42	Times Total Interest and						
43	Preferred Dividends Earned						
44	After Income Taxes	-	-	-	0.11	0.11	2.89
45							
46							
47							
48							
49							
50	SUPPORTING SCHEDULES						
51	C-1						
52	E-2						
53	F-1						
54							

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Summary of Capital Structure

Exhibit
Schedule A-3
Page 1
Witness: Bourassa

Line No.	Description:	Prior Years Ended 4/30/2021	Prior Years Ended 4/30/2022	Test Year 4/30/2023	Projected Year 4/30/2024
1					
2					
3	Short-Term Debt	-	-	-	-
3					
4	Long-Term Debt	225,866	215,532	204,817	17,348,766
5					
6	Total Debt	$ 225,866	$ 215,532	$ 204,817	$ 17,348,766
7					
8					
9	Preferred Stock	-	-	-	-
10					
11	Common Equity	27,032,545	28,060,695	26,858,695	20,365,943
12					
13					
14	Total Capital & Debt	$ 27,258,411	$ 28,276,227	$ 27,063,512	$ 37,714,710
15					
16					
17	Capitalization Ratios:				
18					
19	Long-Term Debt	0.83%	0.76%	0.76%	46.00%
20					
21	Total Debt	0.83%	0.76%	0.76%	46.00%
22					
23					
24	Preferred Stock	-	-	-	-
25					
26	Common Equity	99.17%	99.24%	99.24%	54.00%
27					
28					
29	Total Capital	100.00%	100.00%	100.00%	100.00%
30					
31					
32	Weighted Cost of				
33	Senior Capital	0.00%	0.00%	0.03%	3.02%
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45	SUPPORTING SCHEDULES:				
46	E-1				
47	D-1				
48					
49					
50					

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Construction Expenditures
and Gross Utility Plant in Service

Exhibit
Schedule A-4
Page 1
Witness: Bourassa

Line No.		Construction Expenditures	Net Plant Placed in Service	Gross Utility Plant in Service
1				
2				
3				
4	Prior Year Ended 04/30/2021	4,722,133	4,722,133	101,699,991
5				
6	Prior Year Ended 04/30/2022	5,407,798	6,089,785	107,789,776
7				
8	Test Year Ended 04/30/2023	6,588,876	7,862,308	115,652,084
9				
10	Projected Year Ended 04/30/2024	4,973,951	4,973,951	120,626,035
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34	SUPPORTING SCHEDULES:			
35	B-2			
36	E-5			
37	F-3			
38				
39				
40				

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Summary Statements of Cash Flows

Exhibit
Schedule A-5
Page 1
Witness: Bourassa

Line No.		Prior Year Ended 4/30/2021	Prior Year Ended 4/30/2022	Test Year Ended 4/30/2023	Projected Year Present Rates 4/30/2024	Projected Year Proposed Rates 4/30/2024
5	Cash Flows from Operating Activities					
6	Net Income	$ 1,728,026	$ 1,061,445	$ (295,159)	$ (1,312,123)	$ 2,784,253
7	Adjustments to reconcile net income to net cash					
8	provided by operating activities:					
9	Depreciation and Amortization	2,096,266	2,682,607	3,288,215	3,724,621	3,724,621
10	Other -Adjustments	(71,976)	(513,245)	(360,459)	949,351	949,351
11	Changes in Certain Assets and Liabilities:				-	-
12	Accounts Receivable	(290,641)	(216,342)	75,596	-	-
13	Unbilled Revenues	(51,173)	(52)	(59,565)	-	-
14	Materials and Supplies Inventory	-	-	-	-	-
15	Prepaid Expenses	25,497	7,522	9,629	-	-
16	Deferred Charges	553,310	644,208	(769,855)	-	-
17	Notes Receivable	48,192	324,771	8,096,229	-	-
18	Accounts Payable	(1,501)	805	5,996	-	-
19	Intercompany payable	(91)	(27,301)	-	-	-
20	Customer Meter Deposits	25,701	75,011	66,885	-	-
21	Taxes Payable	303,687	90	(94,806)	-	-
22	Other assets and liabilities	(206,442)	46,424	(166,364)	(2,247,518)	(2,247,518)
23	Rounding	5	(8)	-	-	-
24	Net Cash Flow provided by Operating Activities	$ 4,158,860	$ 4,085,935	$ 9,796,342	$ 1,114,330	$ 5,210,707
25	Cash Flow From Investing Activities:					
26	Capital Expenditures	(4,722,133)	(5,407,798)	(6,588,876)	(15,554,318)	(15,554,318)
27	Plant Held for Future Use	-	-	-		
28	Changes in debt reserve fund	-	-	-		
29	Net Cash Flows from Investing Activities	$ (4,722,133)	$ (5,407,798)	$ (6,588,876)	$ (15,554,318)	$ (15,554,318)
30	Cash Flow From Financing Activities					
31	Change in Restricted Cash	-	-	-	-	-
32	Proceeds from Long-Term Debt	221,975	-	387,047	-	-
33	Net receipt of contributions in aid of construction	1,774,152	826,977	40,061	1,174,253	1,174,253
34	Net receipts of advances in aid of construction	(1,278,605)	(589,447)	253,074	9,778	9,778
35	Net Proceeds of of Long-Term Debt	-	(10,334)	(10,715)	17,154,062	19,038,395
36	Dividends Paid	(219,763)	(41,783)	(898,352)	(1,390,000)	(1,390,000)
37	Net Distributions to Rebanace Capital Structure				(4,459,560)	(6,343,893)
38	Deferred Financing Costs	-	-	-	-	-
39	Paid in Capital	3,892	8,489	(8,489)	-	-
40	Net Cash Flows Provided by Financing Activities	$ 501,651	$ 193,902	$ (237,374)	$ 12,488,534	$ 12,488,534
41	Increase(decrease) in Cash and Cash Equivalents	(61,622)	(1,127,961)	2,970,092	(1,951,454)	2,144,923
42	Cash and Cash Equivalents at Beginning of Year	78,893	17,271	(1,110,690)	1,859,402	1,859,402
43	Cash and Cash Equivalents at End of Year	$ 17,271	$ (1,110,690)	$ 1,859,402	$ (92,052)	$ 4,004,325
44						
45						
46						
47						
48	SUPPORTING SCHEDULES:					
49	E-3					
50	F-2					
51						
52						

CONSOLIDATED WATER
SCHEDULE B

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Summary of Rate Base

Exhibit
Schedule B-1
Page 1
Witness: Bourassa

Line No.		Original Cost Rate base	Fair Value Rate Base
1			
2	Gross Utility Plant in Service	$ 131,590,588	$ 131,590,588
3	Less: Accumulated Depreciation	55,028,945	55,028,945
4			
5	Net Utility Plant in Service	$ 76,561,644	$ 76,561,644
6			
7	Less:		
8	Advances in Aid of Construction	12,200,786	12,200,786
9			
10	Contributions in Aid of Construction	33,392,043	33,392,043
11			
12	Accumulated Amortization of CIAC	(18,463,870)	(18,463,870)
13			
14	Customer Meter Deposits	623,596	623,596
15	Custmer Security Deposits	914,036	914,036
16	Accumulated Deferred Income Tax	2,814,089	2,814,089
17	Accumulated Deferred Income Tax Credits	10,389	10,389
18	Excess Accumulated Deferred Income Tax (EADIT)	794,468	794,468
19	Plus:		
20	Acquisition Adjustment	4,033,489	4,033,489
21	Deferred Regulatory Assets TCE Plume	-	-
22	Prepayments	927	927
23	Materials and Supplies	534,879	534,879
24	Working capital	-	-
25			
26	Total Rate Base	$ 48,845,400	$ 48,845,400
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41	SUPPORTING SCHEDULES:		
42	B-2		
43	B-3		
44	B-5		
45	E-1		
46			
47			
48			
49			
50			

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments

Exhibit
Schedule B-2
Page 1
Witness: Bourassa

Line No.		Actual at End of Test Year	Proforma Adjustment	Adjusted at end of Test Year
1	Gross Utility			
2	Plant in Service	$ 115,652,084	15,938,504	$ 131,590,588
3				
4	**Less:**			
5	Accumulated			
6	Depreciation	54,350,396	678,549	55,028,945
7				
8				
9	Net Utility Plant			
10	in Service	$ 61,301,689		$ 76,561,644
11				
12	**Less:**			
13	Advances in Aid of			
14	Construction	12,191,008	9,778	12,200,786
15				
16	Contributions in Aid of			
17	Construction - Gross	32,217,790	1,174,253	33,392,043
18				
19	Accumulated Amortization of CIAC	(18,734,671)	270,802	(18,463,870)
20				
21	Customer Meter Deposits	623,596	-	623,596
22	Custmer Security Deposits	914,036	-	914,036
23	Accumulated Deferred Income Tax	5,856,075	(3,041,986)	2,814,089
24	Accumulated Deferred Income Tax Credits	10,389	-	10,389
25	Excess Accumulated Deferred Income Tax (EADIT)	-	794,468	794,468
26				
27	**Plus:**			
28	Acquisition Adjustment	4,033,489	-	4,033,489
29	Deferred Regulatory Assets	-	-	-
30	Prepayments	927	-	927
31	Materials and Supplies	-	534,879	534,879
32	Working capital	-	-	-
33				-
34				
35	Total	$ 32,257,881		$ 48,845,400
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46	SUPPORTING SCHEDULES:			RECAP SCHEDULES:
47	B-2, pages 2			B-1
48	E-1			
49				
50				
51				

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments

Exhibit
Schedule B-2
Page 2
Witness: Bourassa

Line No.		Actual at End of Test Year	1 Plant-in-Service	2 Accumulated Depreciation	3 CIAC	4 AIAC	5 ADIT	6 EADIT	7 Cash Working Capital	Adjusted at end of Test Year
					Proforma Adjustments					
1	Gross Utility									
2	Plant in Service	$ 115,652,084	15,938,504							$ 131,590,588
3										
4	**Less:**									
5	Accumulated									
6	Depreciation	54,350,396		678,549						55,028,945
7										
8										
9	Net Utility Plant									
10	in Service	$ 61,301,689	$ 15,938,504	$ (678,549)	$ -	$ -	$ -	$ -	$ -	$ 76,561,644
11										
12	**Less:**									
13	Advances in Aid of									
14	Construction	12,191,008				9,778				12,200,786
15										
16	Contributions in Aid of									
17	Construction (CIAC)	32,217,790			1,174,253					33,392,043
18										
19	Accumulated Amort of CIAC	(18,734,671)			270,802					(18,463,870)
20										
21	Customer Meter Deposits	623,596								623,596
22	Customer Security Deposits	914,036								914,036
23	Accumulated Deferred Income Taxes	5,856,075					(3,041,986)			2,814,089
24	Accumulated Deferred Income Tax Credits	10,389								10,389
25	Excess Accum. Def. Inc.Tax (EADIT)	-						794,468		794,468
26	**Plus:**									
27	Acquisition Adjustment	4,033,489								4,033,489
28	Deferred Regulatory Assets	-								-
29	Prepayments	927								927
30	Materials and Supplies	-								-
31	Allowance for Cash Working Capital	-							534,879	534,879
32										
33	Total	$ 32,257,881	$ 15,938,504	$ (678,549)	$ (1,445,055)	$ (9,778)	$ 3,041,986	$ (794,468)	$ 534,879	$ 48,845,400
34										
35										
36										
37	SUPPORTING SCHEDULES:						RECAP SCHEDULES:			
38	B-2, pages 3-8						B-1			
39	E-1									
40										
41										

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1

Exhibit
Schedule B-2
Page 3
Witness: Bourassa

Plant-in-Service

Line No.	Acct. No.	Description	Actual Orginal Cost	Allocated Corporate Plant (A)	PTY Plant (B)	Adjustments to Reconcile Plant to Reconstruction (C)	Adjusted Original Cost
1					Adjustments		
2							
6	106	Construction Completed - Not Classified	$ 14,927,213			$ (14,927,213)	$ -
7	301	Organization Cost	52,025		-	5,784	57,809
8	302	Franchise Cost	171,904		-	-	171,904
9	303	Land and Land Rights	896,852		-	162,094	1,058,946
10	304	Structures and Improvements	8,134,363		130,000	206,540	8,470,903
11	305	Collecting and Impounding Res.	46,813		-	0	46,813
12	306	Lake River and Other Intakes	-		-	-	-
13	307	Wells and Springs	3,175,034		158,600	4,321,295	7,654,929
14	308	Infiltration Galleries and Tunnels	-		-	-	-
15	309	Supply Mains	1,214,700		-	1	1,214,701
16	310	Power Generation Equipment	436,646		634,885	(5,988)	1,065,542
17	311	Electric Pumping Equipment	8,658,223		827,365	1,227,505	10,713,093
18	320	Water Treatment Equipment	-		-	482,921	482,921
19	320.1	Water Treatment Plant	546,846		58,230	(55,181)	549,895
20	320.2	Chemical Solution Feeders	445,795		-	(173,186)	272,609
21	330	Dist. Reservoirs & Standpipe	104,090		-	(99,689)	4,400
22	330.1	Storage tanks	3,749,163		559,021	1,484,384	5,792,568
23	330.2	Pressure Tanks	593,439		-	151,760	745,199
24	331	Trans. and Dist. Mains	45,327,314		1,154,669	3,911,746	50,393,729
25	333	Services	13,282,119		2,139,430	1,232,050	16,653,599
26	334	Meters	6,155,412		802,527	1,932,454	8,890,393
27	335	Hydrants	2,329,607		128,701	96,475	2,554,783
28	336	Backflow Prevention Devices	15,855		-	0	15,855
29	339	Other Plant and Misc. Equip.	473,660		-	23,196	496,856
30	340	Office Furniture and Fixtures	218,544		-	7,777	226,321
31	340.1	Computers and Software	717,087		-	376,834	1,093,922
32	341	Transportation Equipment	797,466		534,504	419,788	1,751,759
33	342	Stores Equipment	-		-	-	-
34	343	Tools and Work Equipment	703,858		48,433	74,592	826,883
35	344	Laboratory Equipment	6,346		-	(0)	6,346
36	345	Power Operated Equipment	103,601		-	(347)	103,254
37	346	Communications Equipment	1,463,002		153,968	52,464	1,669,435
38	347	Miscellaneous Equipment	184,039		-	675	184,714
39	347.1	Miscellaneous Equipment - CNG	456,709		-	0	456,709
40	348	Other Tangible Plant	264,358		-	(0)	264,358
41		SUBTOTAL	$ 115,652,084	$ -	$ 7,330,333	$ 908,731	$ 123,891,149
42							
43	903	Land and Land Rights		$ 28,375	$ -		$ 28,375
44	904	Structures and Improvments		938,406	-		938,406
45	940	Office Furniture and Fixtures		128,380	-		128,380
46	940.1	Computers and Software		130,593	220,289		350,882
47	940.2	Customer First		6,138,689	-		6,138,689
48	955	Power Generation		690	-		690
49	995	Power Operated Equipment		114,018	-		114,018
50							-
51		TOTALS	$ 115,652,084	$ 7,479,151	$ 7,550,622	$ 908,731	$ 131,590,588
52							
53	Plant-in-Service per Books						$ 115,652,084
54							
55	Increase (decrease) in Plant-in-Service						$ 15,938,504
56							
57	Adjustment to Plant-in-Service						$ 15,938,504
58							
59	SUPPORTING SCHEDULES					RECAP SCHEDULES:	
60	B-2, pages 3.1 to 3.3					B-2, page 2	

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1 - A

Exhibit
Schedule B-2
Page 3.1
Witness: Bourassa

Line No.	Corporate Plant		Bella Vista Water	Rio Rico Water	Beardsley Water	Cordes Lakes Water	Total
1							
2							
3							
4	Acct.						
5	No.	Description					
6	903	Land and Land Rights	$ 9,759	$ 6,976	$ 2,709	$ 1,904	$ 21,347
7	904	Structures and Improvements	82,688	59,111	22,951	16,130	180,879
8							
9							
10							
11							
12	LU Sub-Corp. Plant (8020)						
13							
14	903	Land and Land Rights	$ 3,213	$ 2,297	$ 892	$ 627	$ 7,028
15	904	Structures and Improvements	346,299	247,557	96,119	67,552	757,527
16	940	Office Furniture and Equipment	58,688	41,954	16,289	11,448	128,380
17	940.1	Computers and Software	59,700	42,677	16,570	11,646	130,593
18	940.2	Customer First	2,812,488	2,000,572	777,610	548,020	6,138,689
19	955	Power Generation	315	225	88	62	690
20	995	Power Operated Equipment	52,123	37,261	14,467	10,168	114,018
21							
22							
23	TOTALS						
24	903	Land and Land Rights	$ 12,972	$ 9,273	$ 3,600	$ 2,530	$ 28,375
25	904	Structures and Improvements	428,987	306,667	119,070	83,682	938,406
26	940	Office Furniture and Equipment	58,688	41,954	16,289	11,448	128,380
27	940.1	Computers and Software	59,700	42,677	16,570	11,646	130,593
28	940.2	Customer First	2,812,488	2,000,572	777,610	548,020	6,138,689
29	955	Power Generation	315	225	88	62	690
30	995	Power Operated Equipment	52,123	37,261	14,467	10,168	114,018
31		Total	3,425,272	2,438,629	947,694	667,555	7,479,151
32							
33							
34							
35							
36							
37							
38							
39							
40							
41		TOTALS					$ 22,437,453
42							
43							
44	SUPPORTING SCHEDULE						
45	Work Papers						
46	Testimony						

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1 - B

Exhibit
Schedule B-2
Page 3.2
Witness: Bourassa

Line No.							
1	Post-Test Year Plant						
2							
3							Total
4	Acct.		Bella Vista	Rio Rico	Beardsley	Cordes Lakes	Original
5	No.	Description	Water	Water	Water	Water	Cost
6	106	Constr. Compld - Not Classified	$ -	$ -	$ -	$ -	$ -
7	301	Organization Cost	-	-	-	-	-
8	302	Franchise Cost	-	-	-	-	-
9	303	Land and Land Rights	-	-	-	-	-
10	304	Structures and Improvements	-	-	50,000	80,000	130,000
11	305	Collecting and Impounding Res.	-	-	-	-	-
12	306	Lake River and Other Intakes	-	-	-	-	-
13	307	Wells and Springs	-	150,000	8,600	-	158,600
14	308	Infiltration Galleries and Tunnels	-	-	-	-	-
15	309	Supply Mains	-	-	-	-	-
16	310	Power Generation Equipment	132,051	-	2,833	500,000	634,885
17	311	Electric Pumping Equipment	431,316	358,819	10,776	26,454	827,365
18	320	Water Treatment Equipment	-	-	-	-	-
19	320	Water Treatment Plant	-	58,230	-	-	58,230
20	320	Chemical Solution Feeders	-	-	-	-	-
21	330	Dist. Reservoirs & Standpipe	-	-	-	-	-
22	330	Storage tanks	371,780	-	187,240	-	559,021
23	330	Pressure Tanks	-	-	-	-	-
24	331	Trans. and Dist. Mains	350,368	404,301	250,000	150,000	1,154,669
25	333	Services	229,225	1,219,666	350,000	340,540	2,139,430
26	334	Meters	350,000	122,527	-	330,000	802,527
27	335	Hydrants	100,261	28,440	-	-	128,701
28	336	Backflow Prevention Devices	-	-	-	-	-
29	339	Other Plant and Misc. Equip.	-	-	-	-	-
30	340	Office Furniture and Fixtures	-	-	-	-	-
31	340	Computers and Software	-	-	-	-	-
32	341	Transportation Equipment	201,886	222,618	-	110,000	534,504
33	342	Stores Equipment	-	-	-	-	-
34	343	Tools and Work Equipment	48,433	-	-	-	48,433
35	344	Laboratory Equipment	-	-	-	-	-
36	345	Power Operated Equipment	-	-	-	-	-
37	346	Communications Equipment	-	-	125,031	28,937	153,968
38	347	Miscellaneous Equipment	-	-	-	-	-
39	347	Miscellaneous Equipment CNG	-				-
40	348	Other Tangible Plant	-	-	-	-	-
41							
42		Subtotal					$ 7,330,333
43							
44	903	Land and Land Rights	$ -	$ -	$ -	$ -	$ -
45	904	Structures and Improvments	-	-	-	-	-
46	940	Office Furniture and Fixtures	-	-	-	-	-
47	940	Computers and Software	100,704	71,989	27,951	19,644	220,289
48	940	Customer First	-	-	-	-	-
49	955	Power Generation	-	-	-	-	-
50	995	Power Operated Equipment	-	-	-	-	-
51		Subtotal					$ 220,289
52							
53		Total					$ 7,550,622
54							
55	SUPPORTING SCHEDULE					RECAP SCHEDULES:	
56	Work papers					B-2, page 3	
57	Testimony						

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1 - C

Exhibit
Schedule B-2
Page 3.3
Witness: Bourassa

Line No.

1 Reconciliation of Plant to Plant Reconstruction

Acct. No.	Description	Orginal Cost	B-2 Adjustments	Adjusted Orginal Cost	Plant Per Reconstruction	Difference
106	Construction Completed - Not Classified	$ 14,927,213	$ -	$ 14,927,213	$ -	$ (14,927,213)
301	Organization Cost	52,025	-	52,025	57,809	5,784
302	Franchise Cost	171,904	-	171,904	171,904	-
303	Land and Land Rights	896,852	-	896,852	1,058,946	162,094
304	Structures and Improvements	8,134,363	130,000	8,264,363	8,470,903	206,540
305	Collecting and Impounding Res.	46,813	-	46,813	46,813	0
306	Lake River and Other Intakes	-	-	-	-	-
307	Wells and Springs	3,175,034	158,600	3,333,634	7,654,929	4,321,295
308	Infiltration Galleries and Tunnels	-	-	-	-	-
309	Supply Mains	1,214,700	-	1,214,700	1,214,701	1
310	Power Generation Equipment	436,646	634,885	1,071,530	1,065,542	(5,988)
311	Electric Pumping Equipment	8,658,223	827,365	9,485,588	10,713,093	1,227,505
320	Water Treatment Equipment	-	-	-	482,921	482,921
320.1	Water Treatment Plant	546,846	58,230	605,076	549,895	(55,181)
320.2	Chemical Solution Feeders	445,795	-	445,795	272,609	(173,186)
330	Dist. Reservoirs & Standpipe	104,090	-	104,090	4,400	(99,689)
330.1	Storage tanks	3,749,163	559,021	4,308,184	5,792,568	1,484,384
330.2	Pressure Tanks	593,439	-	593,439	745,199	151,760
331	Trans. and Dist. Mains	45,327,314	1,154,669	46,481,982	50,393,729	3,911,746
333	Services	13,282,119	2,139,430	15,421,549	16,653,599	1,232,050
334	Meters	6,155,412	802,527	6,957,939	8,890,393	1,932,454
335	Hydrants	2,329,607	128,701	2,458,308	2,554,783	96,475
336	Backflow Prevention Devices	15,855	-	15,855	15,855	0
339	Other Plant and Misc. Equip.	473,660	-	473,660	496,856	23,196
340	Office Furniture and Fixtures	218,544	-	218,544	226,321	7,777
340.1	Computers and Software	717,087	-	717,087	1,093,922	376,834
341	Transportation Equipment	797,466	534,504	1,331,971	1,751,759	419,788
342	Stores Equipment	-	-	-	-	-
343	Tools and Work Equipment	703,858	48,433	752,291	826,883	74,592
344	Laboratory Equipment	6,346	-	6,346	6,346	(0)
345	Power Operated Equipment	103,601	-	103,601	103,254	(347)
346	Communications Equipment	1,463,002	153,968	1,616,971	1,669,435	52,464
347	Miscellaneous Equipment	184,039	-	184,039	184,714	675
347.1	Miscellaneous Equipment CNG	456,709	-	456,709	456,709	0
348	Other Tangible Plant	264,358	-	264,358	264,358	(0)
	TOTALS	$ 115,652,084	$ 7,330,333	$ 122,982,417	$ 123,891,149	$ 908,731

SUPPORTING SCHEDULE
B-2, pages 3.1 through 3.2
B-2, pages 3.4 to 3.14 Liberty Utilities (Rio Rico Water & Sewer) Corp.
B-2, pages 3.4 to 3.14 Liberty Utilities (Bella Vista Water) Corp.
B-2, pages 3.4 to 3.12 Liberty Utilities (Cordes Lakes Water) Corp.
B-2, pages 3.4 to 3.10 Liberty Utilities (Beardsley Water) Corp.

RECAP SCHEDULES:
B-2, page 3

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2

Exhibit
Schedule B-2
Page 4
Witness: Bourassa

Accumulated Depreciation

Line No.	Acct. No.	Description	Per Books Accum. Depr.	A Allocated Corporate Plant	B PTY Plant A/D	D Adjustments to Reconcile A/D to Reconstruction	Adjusted Accum. Depr.
1				Adjustments			
6	108	Accumulated Depr. Unclassified	$ 4,069,491		$ -	$ (4,069,491)	$ -
7	301	Organization Cost	-		-	-	-
8	302	Franchise Cost	-		-	-	-
9	303	Land and Land Rights	-		833	(833)	-
10	304	Structures and Improvements	3,325,007		1,000	397,199	3,723,206
11	305	Collecting and Impounding Res.	19,017		-	(480)	18,537
12	306	Lake River and Other Intakes	-		2,641	(2,641)	-
13	307	Wells and Springs	2,061,942		-	788,966	2,850,908
14	308	Infiltration Galleries and Tunnels	-		-	-	-
15	309	Supply Mains	190,194		71	5,094	195,359
16	310	Power Generation Equipment	292,149		62,603	(39,291)	315,461
17	311	Electric Pumping Equipment	6,273,507		7,622	1,183,527	7,464,655
18	320	Water Treatment Equipment	4,673		970	(1,651)	3,992
19	320.1	Water Treatment Plant	320,968		-	41,001	361,970
20	320.2	Chemical Solution Feeders	205,495		-	(25,568)	179,927
21	330	Dist. Reservoirs & Standpipe	-		2,078	(1,705)	374
22	330.1	Storage tanks	2,097,650		9,295	117,625	2,224,570
23	330.2	Pressure Tanks	457,669		6,543	57,135	521,347
24	331	Trans. and Dist. Mains	23,656,734		34,466	456,893	24,148,092
25	333	Services	2,535,559		28,834	641,319	3,205,711
26	334	Meters	3,815,730		7,084	353,450	4,176,265
27	335	Hydrants	980,870		3,344	(2,544)	981,669
28	336	Backflow Prevention Devices	6,992		-	5,949	12,941
29	339	Other Plant and Misc. Equip.	370,540		-	4,930	375,470
30	340	Office Furniture and Fixtures	190,352		-	(1,804)	188,548
31	340.1	Computers and Software	618,198		22,262	164,613	805,073
32	341	Transportation Equipment	801,222		6,238	220,518	1,027,978
33	342	Stores Equipment	-		-	-	-
34	343	Tools and Work Equipment	265,548		2,422	(19,011)	248,958
35	344	Laboratory Equipment	5,879		-	83	5,961
36	345	Power Operated Equipment	54,617		6,252	(2,543)	58,326
37	346	Communications Equipment	1,252,360		1,447	(25,007)	1,228,799
38	347	Miscellaneous Equipment	120,311		-	17,768	138,078
39	347.2	Miscellaneous Equipment CNG	111,528		-	7,553	119,082
40	348	Other Tangible Plant	246,195		-	5,413	251,608
41			$ 54,350,396	$ -	$ 206,002	$ 276,468	$ 54,832,866
43	903	Land and Land Rights		$ -	$ -		$ -
44	904	Structures and Improvments		58,226	-		58,226
45	940	Office Furniture and Fixtures		15,699	-		15,699
46	940.1	Computers and Software		26,119	22,029		48,147
47	940.2	Customer First		63,491	-		63,491
48	955	Power Generation		63	-		63
49	995	Power Operated Equipment		10,452	-		10,452
50							-
51		TOTALS	$ 54,350,396	$ 174,050	$ 228,031	$ 276,468	$ 55,028,945
53	Accumulated Depreciation per Books						$ 54,350,396
55	Increase (decrease) in Accumulated Depreciation						$ 678,549
57	Adjustment to Accumulated Depreciation						$ 678,549

59 SUPPORTING SCHEDULES
60 B-2, pages 4.1 to 4.3

RECAP SCHEDULES:
B-2, page 2

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2 - A

Exhibit
Schedule B-2
Page 4.1
Witness: Bourassa

Line No.							
1	Corporate Plant A/D						
2							
3							
4	Acct.		Bella Vista	Rio Rico	Beardsley	Cordes Lakes	
5	No.	Description	Water	Water	Water	Water	Total
6	903	Land and Land Rights	$ -	$ -	$ -	$ -	$ -
7	904	Structures and Improvements	5,504	3,935	1,528	1,074	12,041
8							
9							
10							
11							
12	LU Sub-Corp. Plant (8020) A/D						
13							
14	903	Land and Land Rights	$ -	$ -	$ -	$ -	$ -
15	904	Structures and Improvements	21,114	15,093	5,860	4,119	46,186
16	940	Office Furniture and Equipment	7,177	5,130	1,992	1,400	15,699
17	940.1	Computers and Software	11,940	8,535	3,314	2,329	26,119
18	940.2	Customer First	31,338	19,356	7,515	5,282	63,491
19	955	Power Generation	29	21	8	6	63
20	995	Power Operated Equipment	4,778	3,416	1,326	932	10,452
21							
22							
23	TOTALS						
24	903	Land and Land Rights	$ -	$ -	$ -	$ -	$ -
25	904	Structures and Improvements	26,618	19,028	7,388	5,192	58,226
26	940	Office Furniture and Equipment	7,177	5,130	1,992	1,400	15,699
27	940.1	Computers and Software	11,940	8,535	3,314	2,329	26,119
28	940.2	Customer First	31,338	19,356	7,515	5,282	63,491
29	955	Power Generation	29	21	8	6	63
30	995	Power Operated Equipment	4,778	3,416	1,326	932	10,452
31			$ 81,879	$ 55,486	$ 21,544	$ 15,141	$ 174,050
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44	SUPPORTING SCHEDULE					RECAP SCHEDULES:	
45	Work papers					B-2, page 4	
46	Testimony						

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2 - B

Exhibit
Schedule B-2
Page 4.2
Witness: Bourassa

PTY Plant A/D

Line No.	Acct. No.	Description	Depreciation Bella Vista Water	Depreciation Rio Rico Water	Depreciation Beardsley Water	Depreciation Cordes Lakes Water	Total PTY Plant Depreciation
6	301	Organization Cost	$ -	$ -	$ -	$ -	$ -
7	302	Franchise Cost	-	-	-	-	-
8	303	Land and Land Rights	-	-	-	-	-
9	304	Structures and Improvements	-	-	833	-	833
10	305	Collecting and Impounding Res.	-	-	-	1,000	1,000
11	306	Lake River and Other Intakes	-	-	-	-	-
12	307	Wells and Springs	-	2,498	143	-	2,641
13	308	Infiltration Galleries and Tunnels	-	-	-	-	-
14	309	Supply Mains	-	-	-	-	-
15	310	Power Generation Equipment	-	-	71	-	71
16	311	Electric Pumping Equipment	8,253	22,426	674	31,250	62,603
17	320	Water Treatment Equipment	7,181	-	-	440	7,622
18	320.1	Water Treatment Plant	-	970	-	-	970
19	320.2	Chemical Solution Feeders	-	-	-	-	-
20	330	Dist. Reservoirs & Standpipe	-	-	-	-	-
21	330.1	Storage tanks	-	-	2,078	-	2,078
22	330.2	Pressure Tanks	9,295	-	-	-	9,295
23	331	Trans. and Dist. Mains	-	4,043	2,500	-	6,543
24	333	Services	5,834	20,307	5,828	2,498	34,466
25	334	Meters	9,547	5,103	-	14,183	28,834
26	335	Hydrants	3,500	284	-	3,300	7,084
27	336	Backflow Prevention Devices	3,344	-	-	-	3,344
28	339	Other Plant and Misc. Equip.	-	-	-	-	-
29	340	Office Furniture and Fixtures	-	-	-	-	-
30	340.1	Computers and Software	-	-	-	-	-
31	341	Transportation Equipment	-	22,262	-	-	22,262
32	342	Stores Equipment	4,038	-	-	2,200	6,238
33	343	Tools and Work Equipment	-	-	-	-	-
34	344	Laboratory Equipment	2,422	-	-	-	2,422
35	345	Power Operated Equipment	-	-	-	-	-
36	346	Communications Equipment	-	-	6,252	-	6,252
37	347	Miscellaneous Equipment	-	-	-	1,447	1,447
38	347.2	Miscellaneous Equipment CNG	-				-
39	348	Other Tangible Plant	-	-	-	-	-
41		Subtotal	$ 53,413	$ 77,893	$ 18,377	$ 56,318	$ 206,002
43	903	Land and Land Rights	$ -	$ -	$ -	$ -	$ -
44	904	Structures and Improvments	-	-	-	-	-
45	940	Office Furniture and Fixtures	-	-	-	-	-
46	940.1	Computers and Software	10,070	7,199	2,795	1,964	22,029
47	940.2	Customer First	-	-	-	-	-
48	955	Power Generation	-	-	-	-	-
49	995	Power Operated Equipment	-	-	-	-	-
50		Subtotal	$ 10,070	$ 7,199	$ 2,795	$ 1,964	$ 22,029
52		Total	$ 63,483	$ 85,092	$ 21,173	$ 58,283	$ 228,031

SUPPORTING SCHEDULE
Work papers

RECAP SCHEDULES:
B-2, page 4

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2 - C

Exhibit
Schedule B-2
Page 4.3
Witness: Bourassa

Line No.

1 Reconciliation of A/D to A/D Reconstruction

Line	Acct. No.	Description	Orginal Cost	B-2 Adjustments	Adjusted Orginal Cost	Plant Per Reconstruction	Difference
6	108	Accumulated Depr. Unclassified	$ 4,069,491	$ -	$ 4,069,491	$ -	$ (4,069,491)
7	301	Organization Cost	-	-	-	-	-
8	302	Franchise Cost	-	-	-	-	-
9	303	Land and Land Rights	-	833	833	-	(833)
10	304	Structures and Improvements	3,325,007	1,000	3,326,007	3,723,206	397,199
11	305	Collecting and Impounding Res.	19,017	-	19,017	18,537	(480)
12	306	Lake River and Other Intakes	-	2,641	2,641	-	(2,641)
13	307	Wells and Springs	2,061,942	-	2,061,942	2,850,908	788,966
14	308	Infiltration Galleries and Tunnels	-	-	-	-	-
15	309	Supply Mains	190,194	71	190,265	195,359	5,094
16	310	Power Generation Equipment	292,149	62,603	354,752	315,461	(39,291)
17	311	Electric Pumping Equipment	6,273,507	7,622	6,281,128	7,464,655	1,183,527
18	320	Water Treatment Equipment	4,673	970	5,643	3,992	(1,651)
19	320.1	Water Treatment Plant	320,968	-	320,968	361,970	41,001
20	320.2	Chemical Solution Feeders	205,495	-	205,495	179,927	(25,568)
21	330	Dist. Reservoirs & Standpipe	-	2,078	2,078	374	(1,705)
22	330.1	Storage tanks	2,097,650	9,295	2,106,945	2,224,570	117,625
23	330.2	Pressure Tanks	457,669	6,543	464,212	521,347	57,135
24	331	Trans. and Dist. Mains	23,656,734	34,466	23,691,200	24,148,092	456,893
25	333	Services	2,535,559	28,834	2,564,393	3,205,711	641,319
26	334	Meters	3,815,730	7,084	3,822,815	4,176,265	353,450
27	335	Hydrants	980,870	3,344	984,214	981,669	(2,544)
28	336	Backflow Prevention Devices	6,992	-	6,992	12,941	5,949
29	339	Other Plant and Misc. Equip.	370,540	-	370,540	375,470	4,930
30	340	Office Furniture and Fixtures	190,352	-	190,352	188,548	(1,804)
31	340.1	Computers and Software	618,198	22,262	640,460	805,073	164,613
32	341	Transportation Equipment	801,222	6,238	807,460	1,027,978	220,518
33	342	Stores Equipment	-	-	-	-	-
34	343	Tools and Work Equipment	265,548	2,422	267,969	248,958	(19,011)
35	344	Laboratory Equipment	5,879	-	5,879	5,961	83
36	345	Power Operated Equipment	54,617	6,252	60,868	58,326	(2,543)
37	346	Communications Equipment	1,252,360	1,447	1,253,807	1,228,799	(25,007)
38	347	Miscellaneous Equipment	120,311	-	120,311	138,078	17,768
39	347.2	Miscellaneous Equipment - CNG	111,528	-	111,528	119,082	7,553
40	348	Other Tangible Plant	246,195	-	246,195	251,608	5,413
41							-
42		TOTALS	$ 54,350,396	$ 206,002	$ 54,556,398	$ 54,832,866	$ 276,468

SUPPORTING SCHEDULE
B-2, pages 4.1
B-2, pages 3.4 to 3.14 Liberty Utilities (Rio Rico Water & Sewer) Corp.
B-2, pages 3.4 to 3.14 Liberty Utilities (Bella Vista Water) Corp.
B-2, pages 3.4 to 3.12 Liberty Utilities (Cordes Lakes Water) Corp.
B-2, pages 3.4 to 3.10 Liberty Utilities (Beardsley Water) Corp.

RECAP SCHEDULES:
B-2, page 4

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Adjustment 3

Exhibit
Schedule B-2
Page 5
Witness: Bourassa

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

Line No.	Gross CIAC	Bella Vista Water	Rio Rico Water	Beardsley Water	Cordes Lakes Water	Total Gross CIAC
5	Computed balance at End of Test Year	$ 10,040,848	$ 21,058,353	$ 1,804,045	$ 488,797	$ 33,392,043
7	Book balance at End of Test Year	8,930,092	21,058,353	1,740,568	488,777	32,217,790
9	Increase (decrease)	$ 1,110,756	$ -	$ 63,477	$ 20	$ 1,174,253
12	Adjustment to CIAC					$ 1,174,253
13						3a

Line No.	Accumulated Amortization	Bella Vista Water	Rio Rico Water	Beardsley Water	Cordes Lakes Water	Toal Accumulated Amortization
18	Computed balance at End of Test Year	$ 1,832,664	$ 15,685,259	$ 839,639	$ 106,308	$ 18,463,870
20	Book balance at End of Test Year	2,119,066	15,731,126	735,022	149,458	18,734,671
22	Increase (decrease)	$ (286,401)	$ (45,867)	$ 104,617	$ (43,150)	$ (270,802)
25	Adjustment to Accumulated Amortization					$ 270,802

30 SUPPORTING SCHEDULES
31 E-1
32 B-2, page 5 Liberty Utilities (Rico Rico Water & Sewer) Corp. - Water Division
33 B-2, page 5 Liberty Utilities (Bella Vista Water) Corp.
34 B-2, page 5 Liberty Utilities (Cordes Lakes Water) Corp.
35 B-2, page 5 Liberty Utilities (Beardsley Water) Corp.

RECAP SCHEDULES:
B-2, page 2

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Contributions-in-aid of Construction and Amortization
Adjustment 4

Exhibit
Schedule B-2
Page 5.1
Witness: Bourassa

Line No.		Decision Balance 12/31/2014	2015 Additions	2015 Balance 12/31/2010	2016 Additions	2016 Balance 12/31/2011	2017 Additions	2017 Balance 12/31/2012
1								
2								
3								
4								
5	CIAC	-	-	-	-	-	-	-
6								
7	Details:							
8	Bella Vista							
9	Northern Sunrise							
10	Southern Sunrise							
11	Rate Case Adj - AIAC error							
12	Rate Case Adj - AIAC error							
13	CIAC in-progress (HUF)							
14	Total		$ -		$ -		$ -	
15								
16								
17	Amortization Decision							
18	Amortization Rate			3.48%		3.45%		3.54%
19	Amortization			-		-		-
20	Accumulated Amortization			-		-		-
21								
22	Net CIAC	-	-	-	-	-	-	-
23								

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Contributions-in-aid of Construction and Amortization
Adjustment 4

Exhibit
Schedule B-2
Page 5.1
Witness: Bourassa

Line No.		Decision Balance 12/31/2014	2015 Additions	2015 Balance 12/31/2010	2018 Additions	2018 Balance 4/30/2023	2019 Additions	2019 Balance 12/31/2019	2020 Additions	2020 Balance 12/31/2020	2021 Additions	2021 Balance 12/31/2021
1												
2												
3												
4												
5	CIAC	-	-	-	-	-	-	-	-	-	-	-
6												
7	Details:											
8	Bella Vista											
9	Northern Sunrise											
10	Southern Sunrise											
11	Rate Case Adj - AIAC error											
12	Rate Case Adj - AIAC error											
13	CIAC in-progress (HUF)											
14	Total		$ -		$ -		$ -		$ -		$ -	
15												
16												
17	Amortization Decision											
18	Amortization Rate			3.48%		3.56%		3.59%		3.63%		3.62%
19	Amortization			-		-		-		-		-
20	Accumulated Amortization			-		-		-		-		-
21												
22	Net CIAC	-	-	-	-	-	-	-	-	-	-	-
23												

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Contributions-in-aid of Construction and Amortization
Adjustment 4

Exhibit
Schedule B-2
Page 5.1
Witness: Bourassa

Line No.		Decision Balance 12/31/2014	2015 Additions	2015 Balance 12/31/2010	2022 Additions	2022 Balance 12/31/2022	2023 Additions	2023 Balance 4/30/2023	PTY Additions	PTY Balance PTY
1										
2										
3										
4										
5	CIAC	-	-	-	-	-	-	-	-	-
6										
7	Details:									
8	Bella Vista									
9	Northern Sunrise									
10	Southern Sunrise									
11	Rate Case Adj - AIAC error									
12	Rate Case Adj - AIAC error									
13	CIAC in-progress (HUF)									
14	Total		$ -		$ -		$ -		$ -	
15										
16										
17	Amortization Decision									
18	Amortization Rate			3.48%		3.59%		1.17%		3.59%
19	Amortization			-		-		-		-
20	Accumulated Amortization			-		-		-		-
21										
22	Net CIAC	-	-	-	-	-	-	-	-	-
23										

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Adjustment 4

Exhibit
Schedule B-2
Page 6
Witness: Bourassa

Advances-in-Aid of Construction (AIAC)

Line No.	AIAC	Bella Vista Water	Rio Rico Water	Beardsley Water	Cordes Lakes Water	Total Gross CIAC
5	Computed balance at End of Test Year	$ 4,342,794	$ 905,838	$ 6,952,154	$ -	$ 12,200,786
7	Book balance at End of Test Year	4,333,016	905,838	6,952,154	-	12,191,008
9	Increase (decrease)	$ 9,778	$ 0	$ (0)	$ -	$ 9,778
12	Adjustment to AIAC					$ 9,778

30	SUPPORTING SCHEDULES	RECAP SCHEDULES:
31	E-1	B-2, page 2
32	B-2, page 6 Liberty Utilities (Rico Rico Water & Sewer) Corp. - Water Division	
33	B-2, page 6 Liberty Utilities (Bella Vista Water) Corp.	
34	B-2, page 6 Liberty Utilities (Cordes Lakes Water) Corp.	
35	B-2, page 6 Liberty Utilities (Beardsley Water) Corp.	

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Advances-in-Aid of Construction (AIAC)

Exhibit
Schedule B-2
Page 6.1
Witness: Bourassa

Line No.		Decision (1)	2015		2016		2017		2018	
1		Balance		Balance		Balance		Balance		Balance
2		12/31/2014	Activity	12/31/2015	Activity	12/31/2016	Activity	12/31/2017	Activity	12/31/2018
3										
4										
5	AIAC	-	-	-	-	-	-	-	-	-
6	Details									
7										
8	Additions									
9	Refunds									
10	AIAC to CIAC									
11	Expired AIAC									
12	RC True Up									
13										
14	Total AIAC	-	-	-	-	-	-	-	-	-
15										
16										
17										
18										
19										
20										
21										
22										
23										

Liberty Utilities Rio Rico (Consolidated) Cor
Test Year Ended April 30, 2023
Advances-in-Aid of Construction (AIAC)

Exhibit
Schedule B-2
Page 6.1
Witness: Bourassa

Line No.		2019		2020		2021		2022	
1			Balance		Balance		Balance		Balance
2		Activity	12/31/2019	Activity	12/31/2020	Activity	12/31/2021	Activity	12/31/2022
3									
4									
5	AIAC	-	-	-	-	-	-	-	-
6	Details								
7									
8	Additions								
9	Refunds								
10	AIAC to CIAC								
11	Expired AIAC								
12	RC True Up								
13									
14	Total AIAC	-	-	-	-	-	-	-	-
15									
16									
17									
18									
19									
20									
21									
22									
23									

Liberty Utilities Rio Rico (Consolidated) Cor
Test Year Ended April 30, 2023
Advances-in-Aid of Construction (AIAC)

Exhibit
Schedule B-2
Page 6.1
Witness: Bourassa

Line No.		2023		2024	
1			Balance		Balance
2		Additions	12/31/2023	Additions	4/30/2024
3					
4					
5	AIAC	-	-	-	-
6	Details				
7					
8	Additions				
9	Refunds				
10	AIAC to CIAC				
11	Expired AIAC				
12	RC True Up				
13					
14	Total AIAC	-	-	-	-
15					
16					
17					
18					
19					
20					
21					
22					
23					

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Adjustment 5
Accumulated Deferred Income Tax ADIT

Exhibit
Schedule B-2
Page 7.0
Witness: Bourassa

Line No.											
1	**Deferred Income Tax as of April 30, 2023**										
2											
3			Bella Vista		Rio Rico		Beardsley		Cordes Lakes		
4			Water		Water		Water		Water		Total
5	ADIT	$	(614,116)	$	(2,301,253)	$	437,740	$	(336,459)	$	(2,814,089)
6											
7											
8											
9											
10											
11									Total ADIT Asset (Liability) Water Division	$	(2,814,089)
12											
13									ADIT Asset (Liability) per Books	$	(5,856,075)
14											
15									Adjustment to ADIT	$	(3,041,986)
16											
17											
18											
19											
20											
21											
22											
23	SUPPORTING SCHEDULES										
24	B-2, page 7 Liberty Utilities (Rico Rico Water & Sewer) Corp. - Water Division										
25	B-2, page 7 Liberty Utilities (Bella Vista Water) Corp.										
26	B-2, page 7 Liberty Utilities (Cordes Lakes Water) Corp.										
27	B-2, page 7 Liberty Utilities (Beardsley Water) Corp.										

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Adjustment 6
Excess Accumulated Deferred Income Tax EADIT

Exhibit
Schedule B-2
Page 8
Witness: Bourassa

Line No.		Bella Vista Water	Rio Rico Water	Beardsley Water	Cordes Lakes Water	Total
5	EADIT	$ (284,077)	$ (510,391)	$ -	$ -	$ (794,468)
11					Total EADIT Asset (Liability) Water Division	$ (794,468)
13					EADIT Asset (Liability) per Books	$ -
15					Adjustment to DIT	$ 794,468

23 SUPPORTING SCHEDULES
24 B-2, page 8 Liberty Utilities (Rico Rico Water & Sewer) Corp. - Water Division
25 B-2, page 8 Liberty Utilities (Bella Vista Water) Corp.
26 B-2, page 8 Liberty Utilities (Cordes Lakes Water) Corp.
27 B-2, page 8 Liberty Utilities (Beardsley Water) Corp.

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended December 31, 2014
Cash Working Capital

Exhibit
Schedule B-5
Page 1
Witness: Bourassa

Line No.	Description	Proforma Test Year Amount[1]	Wtd Revenue Lag (Lead) Days	Wtd 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
1							
2							
3							
4							
5	(A)	(B)	(C)	(D)	(E)	(F)	(G)
6							
7	OPERATING EXPENSES						
8	Salaries and Wages	$ -	58.78	-	58.78	0.16104922	$ -
9	Purchased Water	11,068	58.78	95.44	(36.66)	(0.10043023)	(1,112)
10	Purchased Power	1,431,287	58.78	18.29	40.49	0.11093963	158,786
11	Chemicals	78,152	58.78	8.28	50.50	0.13836429	10,813
12	Fuel for Power Production	-	58.78	-	58.78	0.16104922	-
13	Materials and Supplies	101,275	58.78	29.50	29.28	0.08022731	8,125
14	Contractual Services - Engineering	417	58.78	35.02	23.76	0.06510402	27
15	Contractual Services - Accounting	107,843	58.78	33.73	25.05	0.06863826	7,402
16	Contractual Services - Legal	9,013	58.78	21.50	37.28	0.10214511	921
17	Contractual Services - Management	3,000,629	58.78	35.00	23.78	0.06515881	195,517
18	Contractual Services - Testing	69,941	58.78	36.42	22.36	0.06126840	4,285
19	Contractual Services - Other	2,731,709	58.78	35.86	22.92	0.06280265	171,559
20	Rental of Building/Real Property	41,990	58.78	27.74	31.04	0.08504922	3,571
21	Rental of Equipment	7,767	58.78	27.32	31.46	0.08619991	670
22	Transportation	196,979	58.78	61.35	(2.57)	(0.00703297)	(1,385)
23	Insurance - Vehicle	-	58.78	-	58.78	0.16104922	-
24	Insurance - General Liability	186,039	58.78	(182.50)	241.28	0.66104922	122,981
25	Advertising Expense	16,970	58.78	27.22	31.56	0.08647388	1,467
26	Water Conservation Expemse	162,200	58.78	2.90	55.88	0.15310402	24,833
27	Miscellaneous	326,687	58.78	34.26	24.52	0.06718621	21,949
28	Customer Deposit Interest	14,728	58.78	184.36	(125.58)	(0.34404667)	(5,067)
29							
30							
31	TAXES						
32	General Taxes-Property[1]	582,520	58.78	213.88	(155.10)	(0.42492338)	$ (247,526)
33	General Taxes-Other	-	58.78	-	58.78	0.16104922	-
34	Income Tax[1]	956,131	58.78	37.00	21.78	0.05967936	57,061
35							
36	OTHER						
37							
38							
39	TOTAL	$ 10,033,342		WORKING CASH REQUIREMENT			$ 534,879
40							
41	[1]At proposed rates.						
42	SUPPORTING SCHEDULES			RECAP SCHEDULES:			
43	Work papers			B-2, page 2			
44							
45							

CONSOLIDATED WATER
SCHEDULE C

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Income Statement

Exhibit
Schedule C-1
Page 1
Witness: Bourassa

Line No.		Test Year Book Results	Adjustment	Test Year Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase
1	**Revenues**					
2	Water Revenues	$ 11,814,992	$ 628,416	$ 12,443,409	$ 5,577,633	$ 18,021,042
3	Other Water Revenues	269,712	-	269,712		269,712
4	**Total Operating Revenues**	$ 12,084,704	$ 628,416	$ 12,713,121	$ 5,577,633	$ 18,290,754
5	**Operating Expenses**					
6	Salaries and Wages	$ -	-	$ -	-	$ -
7	Purchased Water	11,068	-	11,068	-	11,068
8	Purchased Power	1,392,348	38,939	1,431,287	-	1,431,287
9	Chemicals	76,732	1,420	78,152	-	78,152
10	Fuel for Power Production	-	-	-	-	-
11	Materials and Supplies	115,670	(14,395)	101,275	-	101,275
12	Contractual Services - Engineering	417	-	417	-	417
13	Contractual Services - Accounting	107,843	-	107,843	-	107,843
14	Contractual Services - Legal	172,700	(163,687)	9,013	-	9,013
15	Contractual Services - Management	2,449,593	551,036	3,000,629	-	3,000,629
16	Contractual Services - Testing	69,941	-	69,941	-	69,941
17	Contractual Services - Other	2,758,301	(26,592)	2,731,709	-	2,731,709
18	Rental of Building/Real Property	41,990	-	41,990	-	41,990
19	Rental of Equipment	18,160	(10,393)	7,767	-	7,767
20	Transportation Expense	198,870	(1,891)	196,979	-	196,979
21	Insurance - Vehicle	-	-	-	-	-
22	Insurance - General Liability	186,039	-	186,039	-	186,039
23	Advertising Expense	17,121	(150)	16,970	-	16,970
24	Reg. Commission Exp. - Rate Case	10,040	(10,040)	-	-	-
25	Reg. Commission Exp. - Other	-	-	-	-	-
26	Water Conservation Expemse	104,172	58,028	162,200	-	162,200
27	Bad Debt Expense	57,004	54,596	111,600	48,962	160,562
28	Miscellaneous	326,687	(20,587)	306,100	-	306,100
29	Depreciation & Amortization	3,288,215	436,406	3,724,621	-	3,724,621
30	Taxes Other Than Income	-	-	-	-	-
31	Property Taxes	548,957	(42,651)	506,306	76,213	582,520
32	Income Tax	280,912	(680,862)	(399,950)	1,356,081	956,131
33	Customer Deposit Interest	43,109	-	43,109	-	43,109
34	**Total Operating Expenses**	$ 12,275,888	$ 169,175	$ 12,445,063	$ 1,481,256	$ 13,926,320
35	**Operating Income**	$ (191,184)	$ 459,241	$ 268,057	$ 4,096,377	$ 4,364,434
36	**Other Income (Expense)**					
37	Interest and Dividend Income	11,658	-	11,658		11,658
38	AFUDC Income	38,791	-	38,791		38,791
39	Miscellaneous Non-Utility Expenses	(154,424)	-	(154,424)		(154,424)
40	Interest Expense	-	(1,476,206)	(1,476,206)		(1,476,206)
41		-	-	-		-
42	**Total Other Income (Expense)**	$ (103,975)	$ (1,476,206)	$ (1,580,181)	$ -	$ (1,580,181)
43	**Net Profit (Loss)**	$ (295,159)	$ (1,016,964)	$ (1,312,123)	$ 4,096,377	$ 2,784,253
44						
45	SUPPORTING SCHEDULES:				RECAP SCHEDULES:	
46	C-1, page 2				A-1	
47	E-2					
48						

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
dba Liberty Utilities
Test Year Ended April 30, 2023
Income Statement

Exhibit
Schedule C-1
Page 2.1
Witness: Bouras

Line No.		LABEL>>>>> Test Year Book Results	1 Depreciation	2 Property Taxes	3 Rate Case Expense	4 Revenue Annualization	5 Tax Reform Credit Reversal	6 Revenue Accrual Correction	7 Bad Debt Expense
1	**Revenues**								
2	Water Revenues	$ 11,814,992				$ 259,542	424,875	$ (56,000)	
3	Other Water Revenues	269,712							
4	**Total Operating Revenues**	$ 12,084,704	$ -	$ -	$ -	$ 259,542	$ 424,875	$ (56,000)	$ -
5	**Operating Expenses**								
6	Salaries and Wages	$ -							
7	Purchased Water	11,068							
8	Purchased Power	1,392,348				37,841			
9	Chemicals	76,732				1,548			
10	Fuel for Power Production	-							
11	Materials and Supplies	115,670							
12	Contractual Services - Engineering	417							
13	Contractual Services - Accounting	107,843							
14	Contractual Services - Legal	172,700							
15	Contractual Services - Management	2,449,593							
16	Contractual Services - Testing	69,941							
17	Contractual Services - Other	2,758,301							
18	Rental of Building/Real Property	41,990							
19	Rental of Equipment	18,160							
20	Transportation Expense	198,870							
21	Insurance - Vehicle	-							
22	Insurance - General Liability	186,039							
23	Advertising Expense	17,121							
24	Reg. Commission Exp. - Rate Case	10,040			(10,040)				
25	Reg. Commission Exp. - Other	-							
26	Water Conservation Expense	104,172							
27	Bad Debt Expense	57,004							54,596
28	Miscellaneous	326,687				3,224			
29	Depreciation & Amortization	3,288,215	436,406						
30	Taxes Other Than Income	-							
31	Property Taxes	548,957		(42,651)					
32	Income Tax	280,912							
33	Customer Deposit Interest	43,109							
34	**Total Operating Expenses**	$ 12,275,888	$ 436,406	$ (42,651)	$ (10,040)	$ 42,613	$ -	$ -	$ 54,596
35	**Operating Income**	$ (191,184)	$ (436,406)	$ 42,651	$ 10,040	$ 216,929	$ 424,875	$ (56,000)	$ (54,596)
36	**Other Income (Expense)**								
37	Interest and Dividend Income	11,658							
38	AFUDC Income	38,791							
39	Miscellaneous Non-Utility Expenses	(154,424)							
40	Interest Expense	-							
41		-							
42	**Total Other Income (Expense)**	$ (103,975)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
43	**Net Profit (Loss)**	$ (295,159)	$ (436,406)	$ 42,651	$ 10,040	$ 216,929	$ 424,875	$ (56,000)	$ (54,596)
44									
45	SUPPORTING SCHEDULES:								
46	C-2								
47	E-2								

Liberty Utilities Rio Rico (Consolidated) Corp. - Wat
dba Liberty Utilities
Test Year Ended April 30, 2023
Income Statement sa

Line No.		8 Customer First Operating Expense
1	**Revenues**	
2	Water Revenues	
3	Other Water Revenues	
4	**Total Operating Revenues**	
5	**Operating Expenses**	
6	Salaries and Wages	
7	Purchased Water	
8	Purchased Power	
9	Chemicals	
10	Fuel for Power Production	
11	Materials and Supplies	
12	Contractual Services - Engineering	
13	Contractual Services - Accounting	
14	Contractual Services - Legal	
15	Contractual Services - Management	305,606
16	Contractual Services - Testing	
17	Contractual Services - Other	
18	Rental of Building/Real Property	
19	Rental of Equipment	
20	Transportation Expense	
21	Insurance - Vehicle	
22	Insurance - General Liability	
23	Advertising Expense	
24	Reg. Commission Exp. - Rate Case	
25	Reg. Commission Exp. - Other	
26	Water Conservation Expense	
27	Bad Debt Expense	
28	Miscellaneous	
29	Depreciation & Amortization	
30	Taxes Other Than Income	
31	Property Taxes	
32	Income Tax	
33	Customer Deposit Interest	
34	**Total Operating Expenses**	$ 305,606
35	**Operating Income**	$ (305,606)
36	**Other Income (Expense)**	
37	Interest and Dividend Income	
38	AFUDC Income	
39	Miscellaneous Non-Utility Expenses	
40	Interest Expense	
41		
42	**Total Other Income (Expense)**	$ -
43	**Net Profit (Loss)**	$ (305,606)
44		
45	SUPPORTING SCHEDULES:	
46	C-2	
47	E-2	

Liberty Utilities Rio Rico (Consolidated) Corp. - Wat
dba Liberty Utilities
Test Year Ended April 30, 2023
Income Statement

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Schedule C-1
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Witness: Bourassa

Line No.		9 Cyber Security Operating Expense	10 Conservation Programs	11 Other Expense	12 Labor Adjustment	13 Interest Synch.	14 Income Taxes	Test Year Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase
1	**Revenues**									
2	Water Revenues							$ 12,443,409	$ 5,577,633	$ 18,021,042
3	Other Water Revenues							269,712		269,712
4	**Total Operating Revenues**	$ -	$ -	$ -	$ -	$ -	$ -	$ 12,713,121	$ 5,577,633	$ 18,290,754
5	**Operating Expenses**									
6	Salaries and Wages							$ -		$ -
7	Purchased Water							11,068		11,068
8	Purchased Power			1,098				1,431,287		1,431,287
9	Chemicals			(128)				78,152		78,152
10	Fuel for Power Production							-		-
11	Materials and Supplies			(14,395)				101,275		101,275
12	Contractual Services - Engineering							417		417
13	Contractual Services - Accounting							107,843		107,843
14	Contractual Services - Legal			(163,687)				9,013		9,013
15	Contractual Services - Management	82,304			163,126			3,000,629		3,000,629
16	Contractual Services - Testing							69,941		69,941
17	Contractual Services - Other			(57,092)	30,500			2,731,709		2,731,709
18	Rental of Building/Real Property							41,990		41,990
19	Rental of Equipment			(10,393)				7,767		7,767
20	Transportation Expense			(1,891)				196,979		196,979
21	Insurance - Vehicle							-		-
22	Insurance - General Liability							186,039		186,039
23	Advertising Expense			(150)				16,970		16,970
24	Reg. Commission Exp. - Rate Case							-		-
25	Reg. Commission Exp. - Other							-		-
26	Water Conservation Expense		58,028					162,200		162,200
27	Bad Debt Expense							111,600	48,962	160,562
28	Miscellaneous			(23,811)				306,100		306,100
29	Depreciation & Amortization							3,724,621		3,724,621
30	Taxes Other Than Income							-		-
31	Property Taxes							506,306	76,213	582,520
32	Income Tax						(680,862)	(399,950)	1,356,081	956,131
33	Customer Deposit Interest							43,109		43,109
34	**Total Operating Expenses**	$ 82,304	$ 58,028	$ (270,451)	$ 193,626	$ -	$ (680,862)	$ 12,445,063	$ 1,481,256	$ 13,926,320
35	**Operating Income**	$ (82,304)	$ (58,028)	$ 270,451	$ (193,626)	$ -	$ 680,862	$ 268,057	$ 4,096,377	$ 4,364,434
36	**Other Income (Expense)**									
37	Interest and Dividend Income							11,658		11,658
38	AFUDC Income							38,791		38,791
39	Miscellaneous Non-Utility Expenses							(154,424)		(154,424)
40	Interest Expense					(1,476,206)		(1,476,206)		(1,476,206)
41								-		-
42	**Total Other Income (Expense)**	$ -	$ -	$ -	$ -	$ (1,476,206)	$ -	$ (1,580,181)	$ -	$ (1,580,181)
43	**Net Profit (Loss)**	$ (82,304)	$ (58,028)	$ 270,451	$ (193,626)	$ (1,476,206)	$ 680,862	$ (1,312,123)	$ 4,096,377	$ 2,784,253
44										
45	SUPPORTING SCHEDULES:									RECAP SCHEDULES:
46	C-2									C-1, page 1
47	E-2									

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Adjustments to Revenues and Expenses

Exhibit
Schedule C-2
Page 1
Witness: Bourassa

Line No.		Adjustments to Revenues and Expenses 1 Depreciation	2 Property Taxes	3 Rate Case Expense	4 Revenue Annualization	5 Tax Reform Credit Reversal	6 Revenue Accrual Correction	Subtotal
4	Revenues	-	-	-	259,542	424,875	(56,000)	628,416
6	Expenses	436,406	(42,651)	(10,040)	42,613	-	-	426,328
9	Operating Income	(436,406)	42,651	10,040	216,929	424,875	(56,000)	202,088
12	Interest Expense							-
15	Other Income / Expense							-
17	Net Income	(436,406)	42,651	10,040	216,929	424,875	(56,000)	202,088

Line No.		Adjustments to Revenues and Expenses 7 Bad Debt Expense	8 Customer First Operating Expense	9 Cyber Security Operating Expense	10 Conservation Programs	11 Other Expense	12 Labor Adjustment	Subtotal
25	Revenues	-	-	-	-	-	-	628,416
27	Expenses	54,596	305,606	82,304	58,028	(270,451)	193,626	850,037
30	Operating Income	(54,596)	(305,606)	(82,304)	(58,028)	270,451	(193,626)	(221,620)
33	Interest Expense	-						-
36	Other Income / Expense							-
38	Net Income	(54,596)	(305,606)	(82,304)	(58,028)	270,451	(193,626)	(221,620)

Line No.		Adjustments to Revenues and Expenses 13 Interest Synch.	14 Income Taxes	Total
46	Revenues	-	-	628,416
48	Expenses	-	(680,862)	169,175
51	Operating Income	-	680,862	459,241
54	Interest Expense	(1,476,206)		(1,476,206)
57	Other Income / Expense			-
59	Net Income	(1,476,206)	680,862	(1,016,964)

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Adjustments to Revenues and Expenses
Adjustment Number 1

Exhibit
Schedule C-2
Page 2
Witness: Bourassa

Depreciation Expense

Line No.	Acct. No.	Description	Adjusted Original Cost	Non-Depr. and Fully Depr. Plant	Depreciable Original Cost	Proposed Rates	Depreciation Expense
1	106	Construction Completed Not Classified	$ -	$ -	$ -	0.00%	$ -
2	301	Organization Cost	57,809	(57,809)	-	0.00%	-
2	302	Franchise Cost	171,904	(171,904)	-	0.00%	-
3	303	Land and Land Rights	1,058,946	(1,058,946)	-	0.00%	-
4	304	Structures and Improvements	8,470,903	(2,257)	8,468,646	3.33%	282,006
5	305	Collecting and Impounding Res.	46,813	-	46,813	2.50%	1,170
6	306	Lake River and Other Intakes	-	-	-	2.50%	-
7	307	Wells and Springs	7,654,929	(15,370)	7,639,559	3.33%	254,397
8	308	Infiltration Galleries and Tunnels	-	-	-	6.67%	-
9	309	Supply Mains	1,214,701	-	1,214,701	2.00%	24,294
10	310	Power Generation Equipment	1,065,542	(219,360)	846,182	5.00%	42,309
11	311	Electric Pumping Equipment	10,713,093	(4,789,638)	5,923,454	12.50%	740,432
12	320	Water Treatment Equipment	482,921	-	482,921	3.33%	16,081
13	320.1	Water Treatment Plant	549,895	-	549,895	3.33%	18,312
14	320.2	Chemical Solution Feeders	272,609	(108,442)	164,167	20.00%	32,833
15	330	Dist. Reservoirs & Standpipe	4,400	-	4,400	2.22%	98
16	330.1	Storage tanks	5,792,568	(69,095)	5,723,473	2.22%	127,061
17	330.2	Pressure Tanks	745,199	(34,233)	710,966	5.00%	35,548
18	331	Trans. and Dist. Mains	50,393,729	(624,555)	49,769,174	2.00%	995,383
19	333	Services	16,653,599	(26,733)	16,626,866	3.33%	553,675
20	334	Meters	8,890,393	(1,803,470)	7,086,923	8.33%	590,341
21	335	Hydrants	2,554,783	-	2,554,783	2.00%	51,096
22	336	Backflow Prevention Devices	15,855	-	15,855	6.67%	1,058
23	339	Other Plant and Misc. Equip.	496,856	(56,349)	440,507	6.67%	29,382
24	340	Office Furniture and Fixtures	226,321	(159,896)	66,424	6.67%	4,431
25	340.1	Computers and Software	1,093,922	(424,423)	669,498	20.00%	133,900
26	341	Transportation Equipment	1,751,759	(632,519)	1,119,240	20.00%	223,848
27	342	Stores Equipment	-	-	-	4.00%	-
28	343	Tools and Work Equipment	826,883	(9,411)	817,471	5.00%	40,874
29	344	Laboratory Equipment	6,346	(3,061)	3,285	10.00%	329
30	345	Power Operated Equipment	103,254	-	103,254	5.00%	5,163
31	346	Communications Equipment	1,669,435	(619,787)	1,049,647	10.00%	104,965
32	347	Miscellaneous Equipment	184,714	(117,919)	66,795	10.00%	6,679
33	347	Miscellaneous Equipment -CNG	456,709	-	456,709	3.33%	15,208
34	348	Other Tangible Plant	264,358	(155,378)	108,980	10.00%	10,898
35		SUBTOTAL	$ 123,891,149	$(11,160,556)	$ 112,730,593		$ 4,341,769
36							
37							
38	903	Land and Land Rights	$ 28,375	$ (28,375)	$ -	0.00%	$ -
39	904	Structures and Improvments	938,406		938,406	2.56%	24,023
40	940	Office Furniture and Fixtures	128,380		128,380	6.67%	8,563
41	940.1	Computers and Software	350,882		350,882	20.00%	70,176
42	940.2	Customer First	6,138,689		6,138,689	5.00%	306,934
43	955	Power Generation	690		690	5.00%	34
44	995	Power Operated Equipment	114,018		114,018	5.00%	5,701
45			-		-		
46		TOTALS	$ 131,590,588	$(11,188,931)	$ 120,401,657		$ 4,757,202
47							
48					Gross	Amort. Rate	
49	Less: Amortization of Contributions				$ 33,392,043	3.8515%	$ (1,286,080)
50		Amortization of EADIT Bella Vista			375,888	4.5800%	17,216
51		Amortization of EADIT Rio Rico Water			694,962	4.9800%	34,609
52							
53							
54	Add: Amortization of Acquisition Adjustment Beardsley Water				3,085,187	5.0000%	154,259
55		Amortization of Acquisition Adjustment Beardsley Water			948,302	5.0000%	47,415
56							$ (1,032,581)
57	Total Depreciation Expense						$ 3,724,621
58							
59	Adjusted Test Year Depreciation Expense						3,288,215
60							
61	Increase (decrease) in Depreciation Expense						436,406
62							
63	Adjustment to Revenues and/or Expenses						$ 436,406
64							

SUPPORTING SCHEDULE
B-2, page 3

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
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	$ 12,713,121	$ 12,713,121
2	Weight Factor	2	2
3	Subtotal (Line 1 * Line 2)	25,426,241	25,426,241
4	Company Recommended Revenue	12,713,121	18,290,754
5	Subtotal (Line 4 + Line 5)	38,139,362	43,716,995
6	Number of Years	3	3
7	Three Year Average (Line 5 / Line 6)	12,713,121	14,572,332
8	Department of Revenue Mutilplier	2	2
9	Revenue Base Value (Line 7 * Line 8)	25,426,241	29,144,664
10	Plus: 10% of CWIP (intentionally excluded)	-	-
11	Less: Net Book Value of Licensed Vehicles	723,781	723,781
12	Full Cash Value (Line 9 + Line 10 - Line 11)	24,702,461	28,420,883
13	Assessment Ratio	17.0%	17.0%
14	Assessment Value (Line 12 * Line 13)	4,199,418	4,831,550
15	Composite Property Tax Rate - Obtained from ADOR	12.0566%	12.0566%
16	Test Year Adjusted Property Tax Expense (Line 14 * Line 15)	$ 506,306	$ 582,520
17	Tax on Parcels	-	-
18	Total Property Taxes (Line 16 + Line 17)	$ 506,306	
19	Test Year Property Taxes	$ 548,957	
20	Adjustment to Test Year Property Taxes (Line 18 - Line 19)	**$ (42,651)**	
21			
22	Property Tax on Company Recommended Revenue (Line 16 + Line 17)		$ 582,520
23	Company Test Year Adjusted Property Tax Expense (Line 18)		$ 506,306
24	Increase in Property Tax Due to Increase in Revenue Requirement		**$ 76,213**
25			
26	Increase in Property Tax Due to Increase in Revenue Requirement (Line 24)		$ 76,213
27	Increase in Revenue Requirement		$ 5,577,633
28	Increase in Property Tax Per Dollar Increase in Revenue (Line 26 / Line 27)		1.36641%
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Adjustment to Revenues and Expenses
Adjustment Number 3

Exhibit
Schedule C-2
Page 4
Witness: Bourassa

Rate Case Expense

Line No.							
1							
2	Remove TY Rate Case expense					$	(10,040)
3							
4	Adjustment to Revenue and/or Expense					$	(10,040)
5							
6							
7	Proposed Rate Case Expense Surcharge	Bella Vista	Rio Rico	Beardsley	Cordes Lakes		
8		Water	Water	Water	Water		Total
9							
10	Estimated Rate Case Expense	$ 311,241	$ 222,496	$ 86,389	$ 60,714	$	680,840
11							
12	Estimated Amortization Period in Years						3
13							
14	Annual Rate Case Expense					$	226,947
15							
16	YE number of customers (excluding private fire)	10,549	7,478	2,595	1,494		22,116
17							
18	Monthly Surcharge					$	0.86
19							
20							
21							
22							
23	Reference						
24	Testimony						
25	C-2, page 4 Liberty Utilities (Rico Rico Water & Sewer) Corp. - Water Division						
26	C-2, page 4 Liberty Utilities (Bella Vista Water) Corp.						
27	C-2, page 4 Liberty Utilities (Cordes Lakes Water) Corp.						
28	C-2, page 4 Liberty Utilities (Beardsley Water) Corp.						

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Adjustment to Revenues and Expenses
Adjustment Number 4

Exhibit
Schedule C-2
Page 5
Witness: Bourassa

Revenue Annualization

Line No.		Bella Vista Water	Rio Rico Water	Beardsley Water	Cordes Lakes Water	Total
1						
2						
3						
4	Increase(decrease) In revenues	$ 16,916	$ 46,028	$ 190,896	$ 5,701	$ 259,542
5						
6	Increase (decrease) in Purchased Power	2,165	8,000	27,185	491	37,841
7						
8	Increase (decrease) in Chemicals Expense	106	326	1,051	65	1,548
9						
10	Increase (decrease) in Miscellaneous Expense	158	734	2,217	116	3,224
11						
12						
13						
14						
15	Net Adjustment to Revenue and/or Expense	$ 14,487	$ 36,968	$ 160,443	$ 5,030	$ 216,929
16						
17						
18						
19						
20						
21						
22	SUPPORTING SCHEDULES					
23	Work papers					
24	H-1					
25	C-2, page 5 Liberty Utilities (Rico Rico Water & Sewer) Corp. - Water Division					
26	C-2, page 5 Liberty Utilities (Bella Vista Water) Corp.					
27	C-2, page 5 Liberty Utilities (Cordes Lakes Water) Corp.					
28	C-2, page 5 Liberty Utilities (Beardsley Water) Corp.					

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Adjustment to Revenues and Expenses
Adjustment Number 5

Exhibit
Schedule C-2
Page 6
Witness: Bourassa

Tax Reform Credit

Line No.		Bella Vista Water	Rio Rico Water	Beardsley Water	Cordes Lakes Water	Total
1						
2						
3						
4	Reverse Tax Reform Credit	$ 214,773	$ 210,102	$ -	$ -	$ 424,875
5						
6						
7						
8	Adjustment to Revenues	$ 214,773	$ 210,102	$ -	$ -	$ 424,875
9						
10						
11	Adjustment to Revenue and/or Expense					$ 424,875
12						
13						
14						
15						
16						
17						
18	Reference					
19	Testimony					
20	C-2, page 6 Liberty Utilities (Rico Rico Water & Sewer) Corp. - Water Division					
21	C-2, page 6 Liberty Utilities (Bella Vista Water) Corp.					
22	C-2, page 6 Liberty Utilities (Cordes Lakes Water) Corp.					
23	C-2, page 6 Liberty Utilities (Beardsley Water) Corp.					
24						

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Adjustment to Revenues and Expenses
Adjustment Number 6

Exhibit
Schedule C-2
Page 7
Witness: Bourassa

Revenue Accrual Correction

Line No.		Bella Vista Water	Rio Rico Water	Beardsley Water	Cordes Lakes Water	Total
1						
2						
3						
4	Correct Revenue Accrual Adjustment	$ 56,000	$ (43,000)	$ (60,000)	$ (9,000)	$ (56,000)
5						
6						
7						
8	Adjustment to Revenues	$ 56,000	$ (43,000)	$ (60,000)	$ (9,000)	$ (56,000)
9						
10						
11	Adjustment to Revenue and/or Expense					$ (56,000)
12						
13						
14						
15						
16						
17						
18	Reference					
19	Testimony					
20	H-1					
21	C-2, page 7 Liberty Utilities (Rico Rico Water & Sewer) Corp. - Water Division					
22	C-2, page 7 Liberty Utilities (Bella Vista Water) Corp.					
23	C-2, page 7 Liberty Utilities (Cordes Lakes Water) Corp.					
24	C-2, page 7 Liberty Utilities (Beardsley Water) Corp.					
25						

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Adjustment to Revenues and Expenses
Adjustment Number 7

Exhibit
Schedule C-2
Page 8
Witness: Bourassa

Consolidated Bad Debt Expense

Line No.		Consolidated Revenues	Consolidated Bad Debt Expense	Rate	Proposed Rate
6	Bad Debt Rate 2021	$ 10,830,464	$ 133,235	1.230%	
7	Bad Debt Rate 2022	$ 11,961,060	$ 111,429	0.932%	
8	Bad Debt Rate 2023	$ 12,084,704	$ 57,004	0.472%	
10	Average of three year's of bad debt expense rate			0.878%	0.878%

Line No.		Adjusted TY	Proposed
14	Revenues	$ 12,713,121	$ 18,290,754
16	Computed Bad Debt Expense	$ 111,600	$ 160,562

Line No.		
19	Computed Bad Debt Expense	$ 111,600
20	Test Year Bad Debt Expense	57,004
21	Change in Bad Debt Expense	$ 54,596

Line No.		
23	Bad Debt Expense on Company recommended revenue	$ 160,562
24	Company Test Year Adjusted Bad Debt Expense	$ 111,600
25	Increase in Bad Debt due to Increase in Revenue Requirement	**$ 48,962**
27	Increase in Bad Debt Expense Due to Increase in Revenue Requirement	$ 48,962
28	Increase in Revenue Requirement	$ 5,577,633
29	Increase in Bad Debt Expense Per Dollar Increase in Revenue	0.87783%

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Adjustment to Revenues and Expenses
Adjustment Number 8

Exhibit
Schedule C-2
Page 9
Witness: Bourassa

Corporate Customer First Operating Expense

Line No.	Corporate Allocation Adjustment	Bella Vista Water	Rio Rico Water	Beardsley Water	Cordes Lakes Water	Total
1						
2						
3						
4	Increase (decrease) in Contractual Services - Mgmnt	$ 128,743	$ 89,256	$ 64,820	$ 22,787	$ 305,606
5						
6						
7						
8						
9						
10	Adjustment to Revenue and/or Expense					$ 305,606
11						
12						
13						
14						
15						
16						
17						
18	Reference					
19	Testimony					
20	Work Papers					
21	C-2, page 9 Liberty Utilities (Rico Rico Water & Sewer) Corp. - Water Division					
22	C-2, page 9 Liberty Utilities (Bella Vista Water) Corp.					
23	C-2, page 9 Liberty Utilities (Cordes Lakes Water) Corp.					
24	C-2, page 9 Liberty Utilities (Beardsley Water) Corp.					

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Adjustment to Revenues and Expenses
Adjustment Number 9

Exhibit
Schedule C-2
Page 10
Witness: Bourassa

Cyber Security Operating Expense

Line No.	Corporate Allocation Adjustment	Bella Vista Water	Rio Rico Water	Beardsley Water	Cordes Lakes Water	Total
1						
2						
3						
4	Increase (decrease) in Contractual Services - Mgmnt	$ 37,625	$ 26,897	$ 10,443	$ 7,339	$ 82,304
5						
6						
7						
8						
9						
10	Adjustment to Revenue and/or Expense					$ 82,304
11						
12						
13						
14						
15						
16						
17						
18	Reference					
19	Testimony					
20	Work Papers					
21	C-2, page 10 Liberty Utilities (Rico Rico Water & Sewer) Corp. - Water Division					
22	C-2, page 10 Liberty Utilities (Bella Vista Water) Corp.					
23	C-2, page 10 Liberty Utilities (Cordes Lakes Water) Corp.					
24	C-2, page 10 Liberty Utilities (Beardsley Water) Corp.					
25						

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Adjustment to Revenues and Expenses
Adjustment Number 10

Exhibit
Schedule C-2
Page 11
Witness: Bourassa

Conservation Programs

Line No.	Corporate Allocation Adjustment	Bella Vista Water	Rio Rico Water	Beardsley Water	Cordes Lakes Water	Total
1						
2						
3						
4	Increase (decrease) in Water Conservation Expense	$ 24,941	$ 23,288	$ 2,759	$ 7,041	$ 58,028
5						
6						
7						
8						
9						
10	Adjustment to Revenue and/or Expense					$ 58,028
11						
12						
13						
14						
15						
16						
17						
18	Reference					
19	Testimony					
20	Work Papers					
21	C-2, page 11 Liberty Utilities (Rico Rico Water & Sewer) Corp. - Water Division					
22	C-2, page 11 Liberty Utilities (Bella Vista Water) Corp.					
23	C-2, page 11 Liberty Utilities (Cordes Lakes Water) Corp.					
24	C-2, page 11 Liberty Utilities (Beardsley Water) Corp.					
25						

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Adjustment to Revenues and Expenses
Adjustment Number 11

Exhibit
Schedule C-2
Page 12
Witness: Bourassa

Other Expense Adjustments

Line No.	Corporate Allocation Adjustment	Bella Vista Water	Rio Rico Water	Beardsley Water	Cordes Lakes Water	Total
1						
2						
3	Increase (decrease) in Purchased Power	$ (231)	$ (1,577)	$ 2,906	$ -	$ 1,098
4	Increase (decrease) in Chemicals	(128)	-	-	-	(128)
5	Increase (decrease) in Materials & Supplies	-	(13,826)	260	(829)	(14,395)
6	Increase (decrease) in Contractual Services - Legal	(18,164)	(80,816)	(57,252)	(7,454)	(163,687)
7	Increase (decrease) in Contractual Services - Other	(9,681)	(45,127)	-	(2,283)	(57,092)
8	Increase (decrease) in Equipment Rental	-	(10,393)	-	-	(10,393)
9	Increase (decrease) in Transportation Expense	-	-	(1,669)	(223)	(1,891)
10	Increase (decrease) in Advertising Expense	-	-	-	(150)	(150)
11	Increase (decrease) in Miscellaneous Expense	-	(19,981)	-	(3,830)	(23,811)
12	Total	$ (28,205)	$ (171,722)	$ (55,754)	$ (14,770)	$ (270,451)
13						
14						
15	Adjustment to Revenue and/or Expense					$ (270,451)
16						
17						
18						
19	Reference					
20	Testimony					
21	Work Papers					
22	C-2, page 12 Liberty Utilities (Rico Rico Water & Sewer) Corp. - Water Division					
23	C-2, page 12 Liberty Utilities (Bella Vista Water) Corp.					
24	C-2, page 12 Liberty Utilities (Cordes Lakes Water) Corp.					
25	C-2, page 12 Liberty Utilities (Beardsley Water) Corp.					

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Adjustment to Revenues and Expenses
Adjustment Number 12

Exhibit
Schedule C-2
Page 13
Witness: Bourassa

Labor Expense Adjustments

Line No.		Bella Vista Water	Rio Rico Water	Beardsley Water	Cordes Lakes Water	Total
1	Corporate Allocation Adjustment					
4	Increase (decrease) in Contractual Services - Mgmnt	$ 74,358	$ 53,479	$ 20,701	$ 14,588	$ 163,126
5	Increase (decrease) in Contractual Services - Other	-	-	24,460	6,040	30,500
10	Total	$ 74,358	$ 53,479	$ 45,161	$ 20,628	$ 193,626
13	Adjustment to Revenue and/or Expense					$ 193,626

Reference
Testimony
Work Papers
C-2, page 13 Liberty Utilities (Rico Rico Water & Sewer) Corp. - Water Division
C-2, page 13 Liberty Utilities (Bella Vista Water) Corp.
C-2, page 13 Liberty Utilities (Cordes Lakes Water) Corp.
C-2, page 13 Liberty Utilities (Beardsley Water) Corp.

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Adjustment to Revenues and Expenses
Adjustment Number 13

Exhibit
Schedule C-2
Page 14
Witness: Bourassa

Interest Synchronization

Line No.			
1			
2			
3			
4	Fair Value Rate Base	$ 48,845,400	
5	Weighted Cost of Debt	3.02%	
6	Interest Expense		$ 1,476,206
7			
8	Test Year Interest Expense		$ -
9			
10	Increase (decrease) in Interest Expense		1,476,206
11			
12			
13			
14	Adjustment to Revenue and/or Expense		$ (1,476,206)
15			
16			
17	Weighted Cost of Debt Computation		
18			Weighted
19		Percent	Cost	Cost
20	Debt	46.00%	6.57%	3.02%
21	Equity	54.00%	10.95%	5.91%
22	Total	100.00%		8.94%
23				
24				
25				
26				
27				
28				
29				
30				

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Adjustment to Revenues and/or Expenses
Adjustment Number 14

Exhibit
Schedule C-2
Page 15
Witness: Bourassa

Line No.		Test Year at Present Rates	Test Year at Proposed Rates
1	Income Taxes		
2			
3			
4	Computed Income Tax	$ (399,950)	$ 956,131
5	Test Year Income tax Expense	-	(399,950)
6	Adjustment to Income Tax Expense	$ (399,950)	$ 1,356,081
7			
8			
9			
10			
11			
12			
13	SUPPORTING SCHEDULE		
14	C-3, page 2		
15			
16			
17			
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Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
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	0.660%
4		
5	Property Tax Factor	1.027%
6		
7		
8	Total Tax Percentage	26.557%
9		
10	Operating Income % = 100% - Tax Percentage	73.443%
11		
12		
13		
14		
15	1 = Gross Revenue Conversion Factor	
16	Operating Income %	1.3616
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27	SUPPORTING SCHEDULES:	RECAP SCHEDULES:
28	C-3, page 2	A-1
29		
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41		
42		

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023

Exhibit
Schedule C-3
Page 2
Witness: Bourassa

GROSS REVENUE CONVERSION FACTOR

Line No.	Description	(A)	(B)	(C)
	Calculation of Gross Revenue Conversion Factor:			
1	Revenue	100.0000%		
2	Uncollecible Factor (Line 11)	0.6595%		
3	Revenues (L1 - L2)	99.3405%		
4	Combined Federal and State Income Tax and Property Tax Rate (Line 23)	25.8976%		
5	Subtotal (L3 - L4)	73.4429%		
6	**Revenue Conversion Factor (L1 / L5)**	1.361602		
	Calculation of Uncollectible Factor:			
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	0.8778%		
11	Uncollectible Factor (L9 * L10)		0.6595%	
	Calculation of Effective Tax Rate:			
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%	
	Calculation of Effective Property Tax Factor			
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	1.3664%		
22	Effective Property Tax Factor (L20*L21)		1.0266%	
23	Combined Federal and State Income Tax and Property Tax Rate (L17+L22)			25.8976%
24	Required Operating Income (from A-1)	$ 4,364,434		
25	AdjustedTest Year Operating Income (Loss) (from A-1)	$ 268,057		
26	Required Increase in Operating Income (L24 - L25)		$ 4,096,377	
27	Income Taxes on Recommended Revenue (Col. (F), L52)	$ 956,131		
28	Income Taxes on Test Year Revenue (Col. (C), L52)	$ (399,950)		
29	Required Increase in Revenue to Provide for Income Taxes (L27 - L28)		$ 1,356,081	
30	Recommended Revenue Requirement	$ 18,290,754		
31	Uncollectible Rate (Line 10)	0.8778%		
32	Uncollectible Expense on Recommended Revenue (L24 * L25)	$ 160,562		
33	Adjusted Test Year Uncollectible Expense	$ 111,600		
34	Required Increase in Revenue to Provide for Uncollectible Exp.		$ 48,962	
35	Property Tax with Recommended Revenue	$ 582,520		
36	Property Tax on Test Year Revenue	$ 506,306		
37	Increase in Property Tax Due to Increase in Revenue (L35-L36)		$ 76,213	
38	Total Required Increase in Revenue (L26 + L29 + L37)		$ 5,577,633	

		(A)	(B)	(C)	(D)	[E]	[F]
		Test Year			Company Recommended		
	Calculation of Income Tax:	Total		Water	Total		Water
39	Revenue	$ 12,713,121		$ 12,713,121	$ 18,290,754		$ 18,290,754
40	Operating Expenses Excluding Income Taxes	12,845,013		12,845,013	12,970,189		12,970,189
41	Synchronized Interest (L54)	1,476,206		1,476,206	1,476,206		1,476,206
42	Arizona Taxable Income (L39 - L40 - L41)	$ (1,608,098)		$ (1,608,098)	$ 3,844,360		$ 3,844,359
43	Arizona State Effective Income Tax Rate	4.9000%		4.9000%	4.9000%		4.9000%
44	Arizona Income Tax (L42 x L43)	$ (78,797)		$ (78,797)	$ 188,374		$ 188,374
45	Federal Taxable Income (L42- L44)	$ (1,529,302)		$ (1,529,302)	$ 3,655,986		$ 3,655,985
46	Federal Income Tax Rate	21.00%		21.00%	21.00%		21.00%
47	Federal Income Tax (L45xL46)	$ (321,153)		$ (321,153)	$ 767,757		$ 767,757
48	Combined Federal and State Income Tax (L44 + L47)	$ (399,950)		$ (399,950)	$ 956,131		$ 956,131

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]		0.0000%	
51	WATER Applicable Federal Income Tax Rate [Col. [F], L47 - Col. [C], L47] / [Col. [F], L45 - Col. [C], L45]			21.0000%

CONSOLIDATED WATER
SCHEDULE D

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Summary of Cost of Capital

Exhibit
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	Dollar Amount	Percent of Total	Cost Rate	Weighted Cost
1	Long-Term Debt	194,705	0.72%	3.48%	0.03%	21,643,095	46.00%	6.57%	3.02%
2									
3	Stockholder's Equity	26,858,695	99.28%	10.95%	10.87%	25,635,678	54.00%	10.95%	5.91%
4									
5	Totals	27,053,400	100.00%		10.90%	47,278,773	100.00%		8.94%
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 Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Cost of Long Term Debt

Exhibit
Schedule D-2
Page 1
Witness: Bourassa

Line No.	Description of Debt	End of Test Year Amount Outstanding	Annual Interest	Effective Interest Rate	Weighted Cost	End of Projected Year Amount Outstanding	Annual Interest	Effective Interest Rate	Weighted Cost
1	WIFA	194,705	6,776	3.48%	3.48%	184,504	6,421	3.48%	0.03%
2	Liberty Utilities - Proforma		-	0.00%	0.00%	21,458,591	1,416,267	6.60%	6.54%
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			-	0.00%	0.00%		-	0.00%	0.00%
11									
12									
13	Totals	$ 194,705	$ 6,776		3.48%	$ 21,643,095	$ 1,422,688		6.57%
14									
15									
16	Supporting Schdules:					RECAP SCHEDULES:			
17	E-1					D-1			
18	E-2								
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Cost of Preferred Stock

Exhibit
Schedule D-3
Page 1
Witness: Bourassa

Line No.		End of Test Year			End of Projected Year		
1							
2							
3	Description	Shares		Dividend	Shares		Dividend
4	of Issue	Outstanding	Amount	Requirement	Outstanding	Amount	Requirement
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	SUPPORTING SCHEDULES:			RECAP SCHEDULES:			
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 Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Cost of Common Equity

Exhibit
Schedule D-4
Page 1
Witness: Bourassa

Line No.		
1		
2	The Company is proposing a cost of common equity of	10.95% .
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17	SUPPORTING SCHEDULES:	RECAP SCHEDULES:
18	E-1	D-1
19	D-4.1 to D-4.16	
20		

CONSOLIDATED WATER
SCHEDULE E

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Comparative Balance Sheets

Exhibit
Schedule E-1
Page 1
Witness: Bourassa

Line No.		Test Year Ended 4/30/2023	Year Ended 4/30/2022	Year Ended 4/30/2021
1	**ASSETS**			
2	PLANT			
3	Plant In Service	$ 115,652,084	$ 107,789,776	$ 101,699,991
4	Non-Utility Plant	885,393	3,961,688	4,187,047
5	Construction Work in Progress	5,358,138	6,572,924	6,826,046
6	Property Held for Future Use	-	-	76,099
7	Accumulated Depreciation	(54,350,396)	(50,384,176)	(47,081,912)
8	Utility Plant Acquistion Adjustment	3,949,064	(84,425)	42,980
9	Net Plant	$ 71,494,283	$ 67,855,786	$ 65,750,252
10				
11	CURRENT ASSETS			
12	Cash and Equivalents	$ 1,859,403	$ (1,110,689)	$ 17,270
13	Restricted Cash	1,156,776	1,097,211	1,097,159
14	Net Accounts Receivable	1,411,462	1,487,059	1,270,716
15	Inter-Company Receivable	-	-	89
16	Notes Receivable	-	-	-
17	Materials	-	-	-
18	Prepayments	927	10,556	8,522
19	Accrued Revenues	943,586	855,716	692,562
20	Other Current Assets	391,399	32,296	161,202
21	Total Current Assets	$ 5,763,553	$ 2,372,149	$ 3,247,519
22				
23	OTHER ASSETS			
24	Debt Reserve	$ -	$ -	$ -
25	Other Deferred Debits	633,549	609,110	650,282
26	Other Non-Current Assets	-	-	-
27	Deferred Debits	$ 633,549	$ 609,110	$ 650,282
28				
29	TOTAL ASSETS	$ 77,891,385	$ 70,837,045	$ 69,648,053
30				
31				
32	**LIABILITIES AND STOCKHOLDER EQUITY**			
33				
34	Stockholder's Equity	$ 26,858,695	$ 28,060,695	$ 27,032,545
35				
36	Long-Term Debt	$ 194,705	$ 205,420	$ 215,754
37				
38	CURRENT AND LONG TERM LIABILITIES			
39	Accounts Payable	$ -	$ (5,996)	$ (6,800)
40	Current Portion of Long-Term Debt	10,112	10,112	10,112
41	Payables to Associated Companies	8,631,060	534,831	210,148
42	Customer Meter Deposits, Current	-	-	-
43	Customer Security Deposits	914,036	884,154	808,451
44	Current Portion of AIAC	119,007	135,000	34,344
45	Accrued Taxes	1,240,038	1,334,845	1,334,754
46	Accrued Interest	-	-	27,301
47	Accumulated Deferred Income Taxes, Current	3,099,171	2,701,697	2,369,673
48	Other Liabilities	2,344,920	2,064,310	1,974,481
49	Total Current Liabilities	$ 16,358,346	$ 7,658,953	$ 6,762,466
50				
51	DEFERRED CREDITS			
52	Customer Meter Deposits, less current	$ 623,596	$ 365,924	$ 263,303
53	Advances in Aid of Construction	12,072,000	12,072,094	12,960,963
54	AIAC, in progress	587,173	532,038	436,537
55	AIAC, gross-up	47,171	47,201	47,248
56	Accumulated Deferred Income Tax Credit	10,389	21,010	28,976
57	Contributions In Aid of Construction	32,217,790	32,217,790	31,492,933
58	CIAC, in progress	1,246,322	100,520	(1,600)
59	Accumulated Amortization	(18,734,671)	(17,696,210)	(16,563,306)
60	Accumulated Deferred Income Taxes	5,856,075	5,931,043	5,703,240
61	Other Deferred Credits	553,794	1,320,567	1,268,995
62	Total Deferred Credits	$ 34,479,639	$ 34,911,977	$ 35,637,289
63				
64	Total Liabilities & Common Equity	$ 77,891,385	$ 70,837,045	$ 69,648,053
65				
66				
67				
68	SUPPORTING SCHEDULES:		RECAP SCHEDULES:	
69			A-3	
70				
71				
72				

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Comparative Income Statements

Exhibit
Schedule E-2
Page 1
Witness: Bourassa

Line No.		Test Year Ended 4/30/2023	Prior Year Ended 4/30/2022	Prior Year Ended 4/30/2021
1	**Revenues**			
2	Metered Water Revenue	$ 11,814,992	$ 11,744,259	$ 10,689,971
3	Other Water Revenue	269,712	216,801	140,493
4	**Total Revenues**	$ 12,084,704	$ 11,961,060	$ 10,830,464
5	**Operating Expenses**			
6	Salaries and Wages	$ -	$ -	$ -
7	Purchased Water	11,068	8,050	34,825
8	Purchased Power	1,392,348	1,220,691	963,458
9	Chemicals	76,732	32,206	24,538
10	Fuel for Power Production	-	862	-
11	Materials and Supplies	115,670	74,208	136,715
12	Contractual Services - Engineering	417	-	-
13	Contractual Services - Accounting	107,843	58,062	47,678
14	Contractual Services - Legal	172,700	33,357	20,566
15	Contractual Services - Management	2,449,593	2,154,607	1,987,237
16	Contractual Services - Testing	69,941	34,960	25,017
17	Contractual Services - Other	2,758,301	2,545,004	1,895,558
18	Rental of Building/Real Property	41,990	25,051	78,232
19	Rental of Equipment	18,160	11,561	10,906
20	Transportation Expense	198,870	144,975	106,103
21	Insurance - Vehicle	-	-	-
22	Insurance - General Liability	186,039	110,388	67,451
23	Advertising Expense	17,121	14,245	7,882
24	Reg. Commission Exp. - Rate Case	10,040	49,677	80,925
25	Reg. Commission Exp. - Other	-	-	-
26	Water Conservation Expense	104,172	30,619	3,963
27	Bad Debt Expense	57,004	111,429	133,235
28	Miscellaneous	326,687	330,554	247,796
29	Depreciation & Amortization	3,288,215	2,682,607	2,096,266
30	Taxes Other Than Income	-	-	-
31	Property Taxes	548,957	544,307	493,476
32	Income Tax	280,912	591,022	542,854
33	Customer Deposit Interest	43,109	38,928	36,674
34	**Total Operating Expenses**	$ 12,275,888	$ 10,847,369	$ 9,041,355
35	**Operating Income**	$ (191,184)	$ 1,113,692	$ 1,789,110
36	**Other Income (Expense)**			
37	Interest and Dividend Income	11,658	12	51
38	AFUDC Income	38,791	130	3,720
39	Miscellaneous Non-Utility Expenses	(154,424)	(52,388)	(64,854)
40	Interest Expense	-	-	-
41				
42	**Total Other Income (Expense)**	$ (103,975)	$ (52,247)	$ (61,083)
43	**Net Profit (Loss)**	$ (295,159)	$ 1,061,445	$ 1,728,026
44				
45				
46				
47	SUPPORTING SCHEDULES:		RECAP SCHEDULES:	
48			A-2	
49				

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Comparative Statements of Cash Flows

Exhibit
Schedule E-3
Page 1
Witness: Bourassa

Line No.		Test Year Ended 4/30/2023	Prior Year Ended 4/30/2022	Prior Year Ended 4/30/2021
3	Cash Flows from Operating Activities			
4	Net Income	$ (295,159)	$ 1,061,445	$ 1,728,026
5	Adjustments to reconcile net income to net cash			
6	provided by operating activities:			
7	Depreciation and Amortization	3,288,215	2,682,607	2,096,266
8	Depreciation and Amortization Adjustments	(360,459)	(513,245)	(71,976)
9	Changes in Certain Assets and Liabilities:			
10	Accounts Receivable	75,596	(216,342)	(290,641)
11	Restricted Cash	(59,565)	(52)	(51,173)
12	Materials and Supplies Inventory	-	-	-
13	Prepaid Expenses	9,629	7,522	25,497
14	Deferred Debits/Credits	(769,855)	644,208	553,310
15	Receivables/Payables to Associated Co.	8,096,229	324,771	48,192
16	Accounts Payable	5,996	805	(1,501)
17	Interest Payable	-	(27,301)	(91)
18	Customer Meter and Security Deposits	66,885	75,011	25,701
19	Taxes Payable	(94,806)	90	303,687
20	Other assets and liabilities	(166,364)	46,424	(206,442)
21	Rounding	-	(8)	5
22	Net Cash Flow provided by Operating Activities	$ 9,796,342	$ 4,085,935	$ 4,158,860
23	Cash Flow From Investing Activities:			
24	Capital Expenditures	(6,588,876)	(5,407,798)	(4,722,133)
25	Plant Held for Future Use	-	-	-
26	Changes in Special Funds	-	-	-
27	Net Cash Flows from Investing Activities	$ (6,588,876)	$ (5,407,798)	$ (4,722,133)
28	Cash Flow From Financing Activities			
29	Change in Restricted Cash	-	-	-
30	Proceeds from Long-Term Debt	387,047	-	221,975
31	Net receipt of contributions in aid of construction	40,061	826,977	1,774,152
32	Net receipts of advances in aid of construction	253,074	(589,447)	(1,278,605)
33	Repayments of Long-Term Debt	(10,715)	(10,334)	-
34	Distributions	(898,352)	(41,783)	(219,763)
35	Deferred Financing Costs	-	-	-
36	Paid in Capital	(8,489)	8,489	3,892
37	Net Cash Flows Provided by Financing Activities	$ (237,374)	$ 193,902	$ 501,651
38	Increase(decrease) in Cash and Cash Equivalents	2,970,092	(1,127,961)	(61,622)
39	Cash and Cash Equivalents at Beginning of Year	(1,110,690)	17,271	78,893
40	Cash and Cash Equivalents at End of Year	$ 1,859,402	$ (1,110,690)	$ 17,271

43	SUPPORTING SCHEDULES:	RECAP SCHEDULES:
44	Workpapers	A-5

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Statement of Changes in Stockholder's Equity

Exhibit
Schedule E-4
Page 1
Witness: Bourassa

Line No.		Stockholder's Equity	Retained Earnings	Total
1				
2				
3				
4	Balance, April 30, 2020	$ 19,006,298	$ 6,514,091	$ 25,520,389
5	Addnl Paid In Capital Adjustment	3,892		3,892
6	Distributions		(219,763)	(219,763)
7	Rounding			-
8	Net Income		1,728,026	1,728,026
9				
10	Balance, April 30, 2021	$ 19,010,190	$ 8,022,354	$ 27,032,544
11	Addnl Paid In Capital Adjustment	8,489		8,489
12	Distributions		(41,783)	(41,783)
13	Rounding			-
14	Net Income		1,061,445	1,061,445
15				
16	Balance, April 30, 2022	$ 19,018,679	$ 9,042,016	$ 28,060,695
17	Addnl Paid In Capital Adjustment	(8,489)		(8,489)
18	Distributions		(898,352)	(898,352)
19	Rounding		-	-
20	Net Income		(295,159)	(295,159)
21				
22	Balance, April 30, 2023	$ 19,010,190	$ 7,848,505	$ 26,858,695
23				
24				
25				
26				
27				
28				
29	SUPPORTING SCHEDULES:		RECAP SCHEDULES:	
30			E-1	
31				
32				
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39				
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Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Detail of Plant in Service

Exhibit
Schedule E-5
Page 1
Witness: Bourassa

Line No.	Acct. No.	Plant Description	Plant Balance at 4/30/2022	Plant Additions, Reclass-ications or or Retirements	Plant Balance at 4/30/2023
1	106	Construction Completed - Not Classified	$ 10,280,555	$ 4,646,658	$ 14,927,213
2	301	Organization Cost	1,000,327	(948,302)	52,025
3	302	Franchise Cost	171,904	-	171,904
4	303	Land and Land Rights	896,852	-	896,852
5	304	Structures & Improvements	7,893,741	240,622	8,134,363
6	305	Collecting & Impounding Reservoirs	46,813	-	46,813
7	306	Lake, River, Canal Intakes	-	-	-
8	307	Wells & Springs	3,174,246	788	3,175,034
9	308	Infiltration Galleries	-	-	-
10	309	Raw Water Supply Mains	1,214,700	-	1,214,700
11	310	Power Generation Equipment	431,560	5,086	436,646
12	311	Pumping Equipment	7,859,446	798,777	8,658,223
13	320	Water Treatment Equipment	-	-	-
14	320.1	Water Treatment Plants	485,750	61,096	546,846
15	320.2	Solution Chemical Feeders	436,125	9,670	445,795
16	330.0	Distribution Reservoirs & Standpipes	104,090	-	104,090
17	330.1	Storage Tanks	3,749,163	-	3,749,163
18	330.2	Pressure Tanks	593,439	-	593,439
19	331	Transmission & Distribution Mains	44,572,645	754,669	45,327,314
20	333	Services	11,492,688	1,789,430	13,282,119
21	334	Meters	5,843,018	312,394	6,155,412
22	335	Hydrants	2,200,906	128,701	2,329,607
23	336	Backflow Prevention Devices	15,855	-	15,855
24	339	Other Plant & Misc Equipment	473,660	-	473,660
25	340	Office Furniture & Equipment	215,908	2,636	218,544
26	340.1	Computers & Software	717,087	-	717,087
27	341	Transportation Equipment	797,466	-	797,466
28	342	Stores Equipment	-	-	-
29	343	Tools, Shop & Garage Equipment	643,777	60,082	703,858
30	344	Laboratory Equipment	6,346	-	6,346
31	345	Power Operated Equipment	103,601	-	103,601
32	346	Communication Equipment	1,463,002	-	1,463,002
33	347	Miscellaneous Equipment	184,039	-	184,039
34	347.2	Miscellaneous Equipment CNG	456,709	-	456,709
35	348	Other Tangible Plant	264,358	-	264,358
36					
37					
38					
39		Rounding			
40		TOTAL WATER PLANT	###########	$ 7,862,308	$ 115,652,084
41					
42	SUPPORTING SCHEDULES			RECAP SCHEDULES:	
43	Work Papers			A-4	
44				E-1	
45					

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Operating Statistics

Exhibit
Schedule E-7
Page 1
Witness: Bourassa

Line No.		Test Year Ended 4/30/2023	Prior Year Ended 4/30/2022	Prior Year Ended 4/30/2021
1	WATER STATISTICS:			
2				
3				
4				
5	Total Gallons Sold (in Thousands)	1,932,663	1,896,674	1,879,278
6				
7				
8				
9	Water Revenues from Customers:	$ 12,084,704	$ 11,961,060	$ 10,830,464
10				
11				
12				
13				
14	Year End Number of Customers	22,334	21,347	19,130
15				
16				
17	Annual Gallons (in Thousands)			
18	Sold Per Year End Customer	297	309	248
19				
20				
21				
22	Annual Revenue per Year End Customer	$ 541.09	$ 560.32	$ 566.15
23				
24	Pumping Cost Per 1,000 Gallons	$ 0.720430	$ 0.643595	$ 0.512674
25	Purchased Water Cost per 1,000 Gallons	$ 0.495548	$ 0.377081	$ 1.820430

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Taxes Charged to Operations

Exhibit
Schedule E-8
Page 1
Witness: Bourassa

Line No.	Description	Test Year Ended 4/30/2023	Prior Year Ended 4/30/2022	Prior Year Ended 4/30/2021
1	Description			
2				
3	State Income Taxes	$ -	$ -	$ -
4	Federal Income Taxes	280,912	591,022	542,854
5	Payroll Taxes	-	-	-
6	Property Taxes	588,615	534,195	493,476
7				
8	Totals	$ 869,526	$1,125,217	$1,036,329
9				
10				
11				
12				
13				
14				
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40				

The Company does not conduct independent audits, reviews and/or compilations. Accordingly, there are no notes which are typically associated with these financial statements. Management makes the following notations to the finanical statements contained herein:

Significant Accounting Policies - The Company prepares its financial statements in accordance with accounting principles generally accepted in the United States of America and the accounting records of the are are maintained in accordance with the uniform system of accounts as prescribed by the National Association of Regulatory Utility Commissioners (USOA 1996). Significant accounting policies are as follows:

Utility Plant - Property, plant and equipment is stated at cost less accumulated depreciation provided on a straight-line basis.

Depreciation rates for asset classes of utility property, plant and equipment are established by the Commission. The cost of additions, including betterments and replacements of units of utility fixed assets are charged to utility property, plant and equipment. When units of utility property are replaced, renewed or retired, their cost plus removal or disposal costs, less salvage proceeds, is charged to accumulated depreciation.

Revenue Recognition - Revenues are recognized on the accrual method. Under this method, revenue is recognized when earned rather than when collected, and expenses are recognized when incurred rathet than when paid.

Contributions in Aid of Construction - Contributions in aid of construction (CIAC) are nonrefundable contributions by developers and customers for plant expansion. In addition, this amount includes the remaining balance, if any, of advances in aid of construction at the end of the repayment period. The contributions in aid of construction are being amortized at a rate equal to the rate allowed for depreciation, as a reduction of depreciation expense

Advances in Aid of Construction - Customer advances for construction are subject to refund in accordance with agreements approved by the Arizona Corporation Commission. Agreements provide for refunds which are typically equal to 10 percent of annual water revenue generated from the expansion. The repayments are for a maximum agreed upon period or until repaid in full. Any balance remaining at the end of the agreed-upon period for repayment becomes a contribution in aid of construction.

CONSOLIDATED WATER
SCHEDULE F

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Projected Income Statements - Present & Proposed Rates

Exhibit
Schedule F-1
Page 1
Witness: Bourassa

Line No.		Test Year Actual Results	At Present Rates Year Ended 4/30/2024	At Proposed Rates Year Ended 4/30/2024
1	**Revenues**			
2	Water Revenues	$ 11,814,992	$ 12,443,409	$ 18,021,042
3	Other Water Revenues	269,712	269,712	269,712
4	**Total Revenues**	$ 12,084,704	$ 12,713,121	$ 18,290,754
5	**Operating Expenses**			
6	Salaries and Wages	$ -	$ -	$ -
7	Purchased Water	11,068	11,068	11,068
8	Purchased Power	1,392,348	1,431,287	1,431,287
9	Chemicals	76,732	78,152	78,152
10	Fuel for Power Production	-	-	-
11	Materials and Supplies	115,670	101,275	101,275
12	Contractual Services - Engineering	417	417	417
13	Contractual Services - Accounting	107,843	107,843	107,843
14	Contractual Services - Legal	172,700	9,013	9,013
15	Contractual Services - Management	2,449,593	3,000,629	3,000,629
16	Contractual Services - Testing	69,941	69,941	69,941
17	Contractual Services - Other	2,758,301	2,731,709	2,731,709
18	Rental of Building/Real Property	41,990	41,990	41,990
19	Rental of Equipment	18,160	7,767	7,767
20	Transportation Expense	198,870	196,979	196,979
21	Insurance - Vehicle	-	-	-
22	Insurance - General Liability	186,039	186,039	186,039
23	Advertising Expense	17,121	16,970	16,970
24	Reg. Commission Exp. - Rate Case	10,040	-	-
25	Reg. Commission Exp. - Other	-	-	-
26	Water Conservation Expemse	104,172	162,200	162,200
27	Bad Debt Expense	57,004	111,600	160,562
28	Miscellaneous	326,687	306,100	306,100
29	Depreciation & Amortization	3,288,215	3,724,621	3,724,621
30	Taxes Other Than Income	-	-	-
31	Property Taxes	548,957	506,306	582,520
32	Income Tax	280,912	(399,950)	956,131
33	Customer Deposit Interest	43,109	43,109	43,109
34	**Total Operating Expenses**	$ 12,275,888	$ 12,445,063	$ 13,926,320
35	**Operating Income**	$ (191,184)	$ 268,057	$ 4,364,434
36	**Other Income (Expense)**			
37	Interest Income	11,658	11,658	11,658
38	Other income	38,791	38,791	38,791
39	Interest Expense	(154,424)	(154,424)	(154,424)
40	Other Expense	-	(1,476,206)	(1,476,206)
41	Gain/Loss Sale of Fixed Assets	-	-	-
42	**Total Other Income (Expense)**	$ (103,975)	$ (1,580,181)	$ (1,580,181)
43	**Net Profit (Loss)**	$ (295,159)	$ (1,312,123)	$ 2,784,253
44				
45				
46	SUPPORTING SCHEDULES:			
47	C-1			
48				
49				
50				

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Projected Statements of Changes in Financial Position
Present and Proposed Rates

Exhibit
Schedule F-2
Page 1
Witness: Bourassa

Line No.		Test Year Ended 4/30/2023	At Present Rates Year Ended 4/30/2024	At Proposed Rates Year Ended 4/30/2024
5	Cash Flows from Operating Activities			
6	Net Income	$ (295,159)	$ (1,312,123)	$ 2,784,253
7	Adjustments to reconcile net income to net cash			
8	provided by operating activities:			
9	Depreciation and Amortization	3,288,215	3,724,621	3,724,621
10	Depreciation Adjustments	(360,459)	949,351	949,351
11	Changes in Certain Assets and Liabilities:			
12	Accounts Receivable	75,596		
13	Unbilled Revenues	(59,565)		
14	Materials and Supplies Inventory	-		
15	Prepaid Expenses	9,629		
16	Deferred Charges	(769,855)		
17	Notes Receivable	8,096,229		
18	Accounts Payable	5,996		
19	Intercompany payable	-		
20	Customer Meter Deposits	66,885		
21	Taxes Payable	(94,806)		
22	Other assets and liabilities	(166,364)	(2,247,518)	(2,247,518)
23	Rounding	-		
24	Net Cash Flow provided by Operating Activities	$ 9,796,342	$ 1,114,330	$ 5,210,707
25	Cash Flow From Investing Activities:			
26	Capital Expenditures	(6,588,876)	(15,554,318)	(15,554,318)
27	Plant Held for Future Use	-		
28	Changes in debt reserve fund	-		
29	Net Cash Flows from Investing Activities	$ (6,588,876)	$ (15,554,318)	$ (15,554,318)
30	Cash Flow From Financing Activities			
31	Change in Restricted Cash	-		
32	Change in net amounts due to parent and affiliates	387,047		
33	Net Receipt contributions in aid of construction	40,061	1,174,253	1,174,253
34	Net receipts of advances in aid of construction	253,074	9,778	9,778
35	Net Proceeds of of Long-Term Debt	(10,715)	17,154,062	19,038,395
36	Dividends Paid	(898,352)	(1,390,000)	(1,390,000)
37	Net distributions to Rebalance Capital Structure		(4,459,560)	(6,343,893)
38	Deferred Financing Costs	-		
39	Paid in Capital	(8,489)		
40	Net Cash Flows Provided by Financing Activities	$ (237,374)	$ 12,488,534	$ 12,488,534
41	Increase(decrease) in Cash and Cash Equivalents	2,970,092	(1,951,454)	2,144,923
42	Cash and Cash Equivalents at Beginning of Year	(1,110,690)	1,859,402	1,859,402
43	Cash and Cash Equivalents at End of Year	$ 1,859,402	$ (92,052)	$ 4,004,325
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47	SUPPORTING SCHEDULES:			
48	E-3			
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Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Projected Construction Requirements

Exhibit
Schedule F-3
Page 1
Witness: Bourassa

Line No.	Account Number	Plant Asset:	Test Year	2024	2025	2026
1						
2	Account					
3	Number	Plant Asset:	Test Year	2024	2025	2026
4	301	Organization Cost	$ 4,646,658	$ -	$ -	$ -
5	302	Franchise Cost	(948,302)	-	-	-
6	303	Land and Land Rights	-	-	-	-
7	304	Structures and Improvements	-	248,066	62,930	83,988
8	305	Collecting and Impounding Res.	240,622	-	81,943	490,097
9	306	Lake River and Other Intakes	-	-	-	-
10	307	Wells and Springs	-	310,625	49,558	99,177
11	308	Infiltration Galleries and Tunnels	788	-	57,811	1,002,471
12	309	Supply Mains	-	-	-	-
13	310	Power Generation Equipment	-	171,080	43,137	253,170
14	311	Electric Pumping Equipment	5,086	385,285	40,934	496,383
15	320	Water Treatment Equipment	798,777	142,257	26,879	205,429
16	320.1	Water Treatment Plant	-	8,569	45,457	559,593
17	320.2	Chemical Solution Feeders	61,096	-	-	-
18	330	Dist. Reservoirs & Standpipe	9,670	-	-	284,312
19	330.1	Storage tanks	-	-	-	512,795
20	330.2	Pressure Tanks	-	-	182,561	1,178,046
21	331	Trans. and Dist. Mains	-	822,420	52,936	348,443
22	333	Services	754,669	1,609,111	550,381	3,265,498
23	334	Meters	1,789,430	375,393	317,502	558,633
24	335	Hydrants	312,394	282,949	16,802	195,577
25	336	Backflow Prevention Devices	128,701	-	-	-
26	339	Other Plant and Misc. Equip.	-	-	-	-
27	340	Office Furniture and Fixtures	-	71,870	2,341	82,264
28	340.1	Computers and Software	2,636	118,482	4,496	231,521
29	341	Transportation Equipment	-	177,239	33,823	98,279
30	342	Stores Equipment	-	-	-	111,386
31	343	Tools and Work Equipment	-	85,887	17,710	26,540
32	344	Laboratory Equipment	60,082	121,948	40,856	58,128
33	345	Power Operated Equipment	-	42,770	10,784	11,169
34	346	Communications Equipment	-	-	-	-
35	347	Miscellaneous Equipment	-	-	-	-
36	347.1	Miscellaneous Equipment - CNG	-	-	-	-
37	348	Other Tangible Plant	-	3,464,330	632,044	2,882,361
38	Total		$ 7,862,308	$ 4,973,951	$ 1,638,840	$ 10,152,897
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Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Assumptions Used in Rate Filing

Exhibit
Schedule F-4
Page 1
Witness: Bourassa

Line No.	
1	Property Taxes were computed using the method used by the Arizona Department
2	of Revenue modified for ratemaking.
3	
4	Projected construction expenditures are shown on Schedule A-4.
5	
6	Expense adjustments are shown on Schedule C2, and are explained in the testimony.
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8	Income taxes were computed using statutory state and federal income tax rates.
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CONSOLIDATED WATER
SCHEDULE G

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Cost of Service Summary
At Present Rates

LINE NO.	DESCRIPTION	Total Company	Jurisdictional Total	Residential	Commercial	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire
1	RATE BASE (a)										
2	Gross Plant in Service	$ 131,590,588	$ 131,590,588	$ 95,208,355	$ 28,525,872	$ 1,543,714	$ 1,827,325	$ 124,931	$ 178,064	$ 1,022,647	$ 3,159,681
3	Accumulated Depreciation	55,028,945	55,028,945	39,053,021	12,663,447	696,829	834,277	54,118	81,106	456,455	1,189,692
4	Net Plant	$ 76,561,644	$ 76,561,644	$ 56,155,334	$ 15,862,425	$ 846,885	$ 993,048	$ 70,813	$ 96,958	$ 566,192	$ 1,969,989
5	Construction Work in Progress	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6	Working Capital Assets & Misc. Other	(587,284)	$ (587,284)	$ (430,753)	$ (121,676)	$ (6,496)	$ (7,617)	$ (543)	$ (744)	$ (4,343)	$ (15,111)
7	Contributions & Advances in Aid of Construction	(27,128,960)	$ (27,128,960)	$ (19,898,159)	$ (5,620,714)	$ (300,087)	$ (351,878)	$ (25,092)	$ (34,356)	$ (200,625)	$ (698,049)
8	TOTAL RATE BASE [A]	$ 48,845,400	$ 48,845,400	$ 35,826,422	$ 10,120,035	$ 540,303	$ 633,553	$ 45,178	$ 61,858	$ 361,224	$ 1,256,829
9	OPERATING REVENUES (c)										
10	Present Rate Schedules(b)	$ 12,443,409	$ 12,443,409	$ 9,097,034	$ 2,751,410	$ 206,373	$ 176,164	$ 10,114	$ 26,409	$ 142,761	$ 33,144
11	Other Revenues	269,712	269,712	184,447	72,692	5,244	4,989	246	487	1,607	-
12	TOTAL OPERATING REVENUES (d)	$ 12,713,121	$ 12,713,121	$ 9,281,481	$ 2,824,101	$ 211,617	$ 181,153	$ 10,360	$ 26,896	$ 144,368	$ 33,144
13	OPERATING EXPENSES (c)										
14	Operations and Maintenance										
15	Production	$ 4,160,929	$ 4,160,929	$ 2,874,390	$ 1,097,070	$ 65,937	$ 76,267	$ 4,389	$ 7,132	$ 35,745	$ -
16	Transmission and Distribution	1,862,187	1,862,187	1,338,442	396,166	20,997	24,745	1,715	2,476	14,487	63,160
17	Customer Accounts	1,176,266	1,176,266	1,095,153	63,353	2,037	965	795	54	1,474	12,435
18	Administrative and General	1,414,703	1,414,703	1,147,904	216,390	11,312	12,657	1,209	1,182	7,168	16,880
19	Total Operating and Maintenance Expense	$ 8,614,086	$ 8,614,086	$ 6,455,888	$ 1,772,978	$ 100,284	$ 114,634	$ 8,108	$ 10,844	$ 58,874	$ 92,475
20	Depreciation and Amortization	3,724,621	3,724,621	2,724,570	730,855	37,929	44,571	3,297	4,606	27,340	151,454
21	Taxes Other Than Income	506,306	506,306	371,358	104,899	5,600	6,567	468	641	3,744	13,028
22	Income Taxes	(399,950)	(399,950)	(336,525)	(22,503)	12,802	(937)	(716)	2,222	10,817	(65,111)
23	TOTAL EXPENSES	$ 12,445,063	$ 12,445,063	$ 9,215,292	$ 2,586,229	$ 156,616	$ 164,835	$ 11,158	$ 18,313	$ 100,775	$ 191,845
24	OPERATING INCOME [A]	$ 268,057	$ 268,057	$ 66,190	$ 237,872	$ 55,002	$ 16,317	$ (797)	$ 8,583	$ 43,592	$ (158,701)
25	RATE OF RETURN	0.55%	0.55%	0.18%	2.35%	10.18%	2.58%	-1.76%	13.87%	12.07%	-12.63%
26	COST OF SERVICE REQUIREMENT SUMMARY										
27	REQUIRED RATE OF RETURN	8.94%	8.94%	8.94%	8.94%	8.94%	8.94%	8.94%	8.94%	8.94%	8.94%
28	REQUIRED OPERATING INCOME (L8*L27)	$ 4,364,434	$ 4,364,434	$ 3,201,162	$ 904,245	$ 48,277	$ 56,609	$ 4,037	$ 5,527	$ 32,276	$ 112,300
29	OPERATING INCOME DEFICIENCY/(SURPLUS) (L28-L24)	$ 4,096,377	$ 4,096,377	$ 3,134,973	$ 666,373	$ (6,724)	$ 40,292	$ 4,834	$ (3,056)	$ (11,316)	$ 271,001
30	REVENUE CONVERSION FACTOR(d)[A]	1.3616	1.3616	1.3616	1.3616	1.3616	1.3616	1.3616	1.3616	1.3616	1.3616
31	REVENUE DEFICIENCY/(SURPLUS) (L29*L30)	$ 5,577,633	$ 5,577,633	$ 4,268,584	$ 907,335	$ (9,156)	$ 54,862	$ 6,582	$ (4,161)	$ (15,408)	$ 368,995
32	RATE SCHEDULE REVENUE REQUIREMENT (L10+L31)	$ 18,021,042	$ 18,021,042	$ 13,365,618	$ 3,658,745	$ 197,217	$ 231,025	$ 16,696	$ 22,249	$ 127,353	$ 402,139
33	INDICATED % INCREASE ON PRESENT RATE SCHEDULE (L31/L10)	43.87%	43.87%	45.99%	32.13%	-4.33%	30.28%	63.53%	-15.47%	-10.67%	1113.30%
34	TOTAL REVENUE REQUIREMENT (L12 + L31)	$ 18,290,754	$ 18,290,754	$ 13,550,066	$ 3,731,436	$ 202,461	$ 236,014	$ 16,942	$ 22,736	$ 128,959	$ 402,139
35	PROPOSED RATE SCHEDULE REVENUE REQUIREMENTS										
36	REVENUE DEFICIENCY / (SURPLUS)	$ 5,577,633	$ 5,577,634	3,604,301	1,752,194	75,398	84,413	3,565	11,367	55,925	(9,529)
37	% INCREASE (L36/L10)	44.82%	44.82%	39.62%	63.68%	36.53%	47.92%	35.24%	43.04%	39.17%	-28.75%
38	PROPOSED RATE SCHEDULE (L10 + L36)	$ 18,021,042	$ 18,021,043	$ 12,701,335	$ 4,503,603	$ 281,771	$ 260,576	$ 13,679	$ 37,776	$ 198,686	$ 23,616
39	PROPOSED REV. REQUIREMENT (L11 + L38)	$ 18,290,754	$ 18,290,754	12,885,782	4,576,295	287,015	265,566	13,925	38,263	200,292	23,616
40	% INCREASE IN TOTAL REVENUES (L36/L12)	43.87%	43.87%	38.83%	62.04%	35.63%	46.60%	34.41%	42.26%	38.74%	-28.75%
41	RATE OF RETURN ON RATE BASE AT PROPOSED RATES(e)	8.94%	8.94%	7.53%	15.22%	20.53%	12.46%	3.99%	27.56%	23.57%	-13.34%

Supporting Schedules
(a) G-3
(b) H-1
(c) G-4a
(d) C-5
(e) G-2

Recap Scehdules
[A] A-1

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Cost of Service Summary
At Proposed Rates

LINE NO.	DESCRIPTION	Total Company	Jurisdictional Total	Residential	Commercial	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire
1	RATE BASE (a)										
2	Gross Plant in Service	$ 131,590,588	$ 131,590,588	$ 95,208,355	$ 28,525,872	$ 1,543,714	$ 1,827,325	$ 124,931	$ 178,064	$ 1,022,647	$ 3,159,681
3	Accumulated Depreciation	55,028,945	55,028,945	39,053,021	12,663,447	696,829	834,277	54,118	81,106	456,455	1,189,692
4	Net Plant	$ 76,561,644	$ 76,561,644	$ 56,155,334	$ 15,862,425	$ 846,885	$ 993,048	$ 70,813	$ 96,958	$ 566,192	$ 1,969,989
5	Construction Work in Progress	-	-	-	-	-	-	-	-	-	-
6	Working Capital Assets & Misc. Other	(587,284)	(587,284)	(430,753)	(121,676)	(6,496)	(7,617)	(543)	(744)	(4,343)	(15,111)
7	Contributions & Advances in Aid of Construction	(27,128,960)	$ (27,128,960)	$ (19,898,159)	$ (5,620,714)	$ (300,087)	$ (351,878)	$ (25,092)	$ (34,356)	$ (200,625)	$ (698,049)
8	TOTAL RATE BASE [A]	$ 48,845,400	$ 48,845,400	$ 35,826,422	$ 10,120,035	$ 540,303	$ 633,553	$ 45,178	$ 61,858	$ 361,224	$ 1,256,829
9	OPERATING REVENUES (c)										
10	Proposed Rate Schedules(b)	$ 18,021,043	$ 18,021,043	$ 12,701,335	$ 4,503,603	$ 281,771	$ 260,576	$ 13,679	$ 37,776	$ 198,686	$ 23,616
11	Other Revenues	269,712	269,712	184,447	72,692	5,244	4,989	246	487	1,607	-
12	TOTAL OPERATING REVENUES [A]	$ 18,290,754	$ 18,290,754	$ 12,885,782	$ 4,576,295	$ 287,015	$ 265,566	$ 13,925	$ 38,263	$ 200,292	$ 23,616
13	OPERATING EXPENSES (c)										
14	Operations and Maintenance										
15	Production	$ 4,160,929	$ 4,160,929	$ 2,874,390	$ 1,097,070	$ 65,937	$ 76,267	$ 4,389	$ 7,132	$ 35,745	$ -
16	Transmission and Distribution	1,862,187	1,862,187	1,338,442	396,166	20,997	24,745	1,715	2,476	14,487	63,160
17	Customer Accounts	1,225,228	1,225,228	1,140,739	65,990	2,122	1,005	828	56	1,536	12,952
18	Administrative and General	1,414,703	1,414,703	1,147,904	216,390	11,312	12,657	1,209	1,182	7,168	16,880
19	Total Operating and Maintenance Expense	$ 8,663,048	$ 8,663,048	$ 6,501,474	$ 1,775,615	$ 100,369	$ 114,674	$ 8,142	$ 10,846	$ 58,936	$ 92,992
20	Depreciation and Amortization	3,724,621	3,724,621	2,724,570	730,855	37,929	44,571	3,297	4,606	27,340	151,454
21	Taxes Other Than Income	582,520	582,520	427,258	120,689	6,444	7,556	539	738	4,308	14,989
22	Income Taxes	956,131	956,131	534,660	408,702	31,324	19,802	145	5,025	24,571	(68,098)
23	TOTAL EXPENSES [A]	$ 13,926,320	$ 13,926,320	$ 10,187,963	$ 3,035,862	$ 176,065	$ 186,603	$ 12,122	$ 21,215	$ 115,154	$ 191,337
24	OPERATING INCOME	$ 4,364,435	$ 4,364,435	$ 2,697,820	$ 1,540,433	$ 110,951	$ 78,963	$ 1,803	$ 17,049	$ 85,138	$ (167,721)
25	RATE OF RETURN AT PROPOSED RATES	8.94%	8.94%	7.53%	15.22%	20.53%	12.46%	3.99%	27.56%	23.57%	-13.34%
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Supporting Schedules
(a) G-3
(b) H-1
(c) G-4b
(d) C-5

Recap Scehdules
[A] A-1
[B] G-1

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Rate Base Allocation to Rate Schedules/Classes

Line No.	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire	Allocation Factor (b)
	RATE BASE											
	GROSS PLANT IN SERVICE											
	Source of Supply Plant											
1	Commodity	$ 4,738,224	$ 4,738,224	$ 3,240,315	$ 1,277,031	$ 92,130	$ 87,646	$ 4,324	$ 8,551	$ 28,227	$ -	CBC
2	Demand	13,708,068	13,708,068	9,529,101	3,564,031	186,377	249,816	15,679	22,716	140,347	-	CMD
3	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
4	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
5	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
6	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
7	Total Source of Supply Plant	$ 18,446,292	$ 18,446,292	$ 12,769,416	$ 4,841,062	$ 278,506	$ 337,463	$ 20,003	$ 31,268	$ 168,574	$ -	
	Pumping Plant											
8	Commodity	$ 3,025,530	$ 3,025,530	$ 2,069,060	$ 815,431	$ 58,828	$ 55,965	$ 2,761	$ 5,460	$ 18,024	$ -	CBC
9	Demand	8,753,105	8,753,105	6,084,681	2,275,765	119,009	159,517	10,012	14,505	89,617	-	CMD
10	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
11	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
12	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
13	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
14	Total Pumping Plant	$ 11,778,635	$ 11,778,635	$ 8,153,741	$ 3,091,196	$ 177,837	$ 215,482	$ 12,773	$ 19,966	$ 107,641	$ -	
	Water Treatment Plant											
15	Commodity	$ 335,319	$ 335,319	$ 229,314	$ 90,374	$ 6,520	$ 6,203	$ 306	$ 605	$ 1,998	$ -	CBC
16	Demand	970,106	970,106	674,365	252,223	13,190	17,679	1,110	1,608	9,932	-	CMD
17	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
18	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
19	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
20	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
21	Total Water Treatment Plant	$ 1,305,426	$ 1,305,426	$ 903,679	$ 342,597	$ 19,710	$ 23,882	$ 1,416	$ 2,213	$ 11,930	$ -	
	Transmission and Distribution Plant											
22	Commodity	$ 14,624,892	$ 14,624,892	$ 10,001,482	$ 3,941,653	$ 284,365	$ 270,527	$ 13,346	$ 26,394	$ 87,125	$ -	CBC
23	Demand	42,311,004	42,311,004	29,412,300	11,000,657	575,267	771,078	48,394	70,116	433,192	-	CMD
24	Demand - Extra Cap Max Hour	-	-	-	-	-	-	-	-	-	-	CMH
25	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
26	Customer Meters	8,890,393	8,890,393	5,473,058	1,286,115	37,869	47,936	4,554	11,984	82,689	1,946,189	CM
27	Customer Services	17,166,311	17,166,311	14,196,071	1,832,042	62,614	45,092	10,758	5,153	59,264	955,316	CS
28	Fire Hydrants	2,554,783	2,554,783	2,404,023	139,068	4,472	2,119	1,746	118	3,237	-	CH
29	Total Transmission and Distribution Plant	$ 85,547,383	$ 85,547,383	$ 61,486,934	$ 18,199,535	$ 964,587	$ 1,136,751	$ 78,798	$ 113,765	$ 665,508	$ 2,901,505	
	Gross Plant In Service before Intangible and General Plant											
30	Commodity	$ 22,723,965	$ 22,723,965	$ 15,540,172	$ 6,124,489	$ 441,842	$ 420,341	$ 20,736	$ 41,011	$ 135,374	$ -	
31	Demand	65,742,283	65,742,283	45,700,447	17,092,676	893,842	1,198,090	75,195	108,945	673,089	-	
32	Customer Accounts	-	-	-	-	-	-	-	-	-	-	
33	Customer Meters	8,890,393	8,890,393	5,473,058	1,286,115	37,869	47,936	4,554	11,984	82,689	1,946,189	
34	Customer Services	17,166,311	17,166,311	14,196,071	1,832,042	62,614	45,092	10,758	5,153	59,264	955,316	
35	Fire Hydrants	2,554,783	2,554,783	2,404,023	139,068	4,472	2,119	1,746	118	3,237	-	
36	Gross Plant In Service	$ 117,077,735	$ 117,077,735	$ 83,313,770	$ 26,474,390	$ 1,440,640	$ 1,713,578	$ 112,988	$ 167,211	$ 953,653	$ 2,901,505	
	General Plant											
37	Commodity	$ 638,925	$ 638,925	$ 436,940	$ 172,201	$ 12,423	$ 11,819	$ 583	$ 1,153	$ 3,806	$ -	CBC
38	Demand	1,848,462	1,848,462	1,284,950	480,591	25,132	33,686	2,114	3,063	18,925	-	CMD
39	Customer Accounts	3,291,850	3,291,850	3,064,850	177,296	5,702	2,701	2,226	150	4,126	34,799	CB
40	Customer Meters	249,969	249,969	153,885	36,161	1,065	1,348	128	337	2,325	54,721	CM
41	Customer Services	482,662	482,662	399,148	51,511	1,761	1,268	302	145	1,666	26,860	CS
42	Fire Hydrants	71,832	71,832	67,593	3,910	126	60	49	3	91	-	CH
43	Total General Plant	$ 6,583,701	$ 6,583,701	$ 5,407,366	$ 921,671	$ 46,208	$ 50,881	$ 5,403	$ 4,851	$ 30,940	$ 116,380	

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Rate Base Allocation to Rate Schedules/Classes

Line No.	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire	Allocation Factor (b)
	Intangible Plant											
44	Commodity	$ 44,586	$ 44,586	$ 30,491	$ 12,017	$ 867	$ 825	$ 41	$ 80	$ 266	$ -	CBC
45	Demand	128,990	128,990	89,667	33,537	1,754	2,351	148	214	1,321	-	CMD
46	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
47	Customer Meters	17,443	17,443	10,738	2,523	74	94	9	24	162	3,819	CM
48	Customer Services	33,681	33,681	27,853	3,595	123	88	21	10	116	1,874	CS
49	Fire Hydrants	5,013	5,013	4,717	273	9	4	3	0	6	-	CH
50	Total Intangible Plant	$ 229,713	$ 229,713	$ 163,466	$ 51,944	$ 2,827	$ 3,362	$ 222	$ 328	$ 1,871	$ 5,693	
	Allocated Corporate Plant											
51	Commodity	$ 747,204	$ 747,204	$ 510,988	$ 201,384	$ 14,529	$ 13,822	$ 682	$ 1,348	$ 4,451	$ -	CBC
52	Demand	2,161,721	2,161,721	1,502,710	562,037	29,391	39,395	2,473	3,582	22,132	-	CMD
53	Customer Accounts	3,849,720	3,849,720	3,584,250	207,342	6,668	3,159	2,603	175	4,826	40,696	CB
54	Customer Meters	292,332	292,332	179,964	42,290	1,245	1,576	150	394	2,719	63,994	CM
55	Customer Services	564,458	564,458	466,792	60,241	2,059	1,483	354	169	1,949	31,412	CS
56	Fire Hydrants	84,006	84,006	79,048	4,573	147	70	57	4	106	-	CH
57	Total Allocated Corporate Plant	$ 7,699,440	$ 7,699,440	$ 6,323,752	$ 1,077,867	$ 54,039	$ 59,504	$ 6,318	$ 5,674	$ 36,183	$ 136,103	
	Reconcling Amount											
58	Commodity		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	CBC
59	Demand		-	-	-	-	-	-	-	-	-	CMD
60	Customer Accounts		-	-	-	-	-	-	-	-	-	CB
61	Customer Meters		-	-	-	-	-	-	-	-	-	CM
62	Customer Services		-	-	-	-	-	-	-	-	-	CS
63	Fire Hydrants		-	-	-	-	-	-	-	-	-	CH
64	Total Reconciling Amount	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	Gross Plant In Service											
65	Commodity	$ 24,154,679	$ 24,154,679	$ 16,518,590	$ 6,510,090	$ 469,661	$ 446,806	$ 22,042	$ 43,593	$ 143,897	$ -	
66	Demand	69,881,456	69,881,456	48,577,774	18,168,841	950,119	1,273,523	79,929	115,804	715,467	-	
67	Customer Accounts	7,141,570	7,141,570	6,649,101	384,639	12,370	5,860	4,829	326	8,952	75,495	
68	Customer Meters	9,450,137	9,450,137	5,817,644	1,367,089	40,253	50,954	4,841	12,738	87,895	2,068,722	
69	Customer Services	18,247,112	18,247,112	15,089,864	1,947,388	66,556	47,932	11,435	5,478	62,996	1,015,463	
70	Fire Hydrants	2,715,634	2,715,634	2,555,382	147,824	4,754	2,252	1,856	125	3,440	-	
71	Total Gross Plant In Service (a)(c)	$ 131,590,588	$ 131,590,588	$ 95,208,355	$ 28,525,872	$ 1,543,714	$ 1,827,325	$ 124,931	$ 178,064	$ 1,022,647	$ 3,159,681	

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Rate Base Allocation to Rate Schedules/Classes

Line No.	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire	Allocation Factor (b)
	ACCUMULATED DEPRECIATION AND AMORTIZATION											
	Source of Supply Plant											
72	Commodity	$ 1,743,608	$ 1,743,608	$ 1,192,396	$ 469,932	$ 33,903	$ 32,253	$ 1,591	$ 3,147	$ 10,387	$ -	CBC
73	Demand	5,044,401	5,044,401	3,506,592	1,311,520	68,584	91,929	5,770	8,359	51,646	-	CMD
74	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
75	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
76	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
77	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
78	Total Source of Supply Plant	$ 6,788,010	$ 6,788,010	$ 4,698,989	$ 1,781,452	$ 102,487	$ 124,182	$ 7,361	$ 11,506	$ 62,033	$ -	
	Pumping Plant											
79	Commodity	$ 1,998,447	$ 1,998,447	$ 1,366,672	$ 538,615	$ 38,858	$ 36,967	$ 1,824	$ 3,607	$ 11,905	$ -	CBC
80	Demand	5,781,669	5,781,669	4,019,101	1,503,206	78,608	105,365	6,613	9,581	59,194	-	CMD
81	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
82	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
83	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
84	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
85	Total Pumping Plant	$ 7,780,116	$ 7,780,116	$ 5,385,773	$ 2,041,821	$ 117,466	$ 142,332	$ 8,437	$ 13,188	$ 71,100	$ -	
	Water Treatment Plant											
86	Commodity	$ 140,220	$ 140,220	$ 95,892	$ 37,792	$ 2,726	$ 2,594	$ 128	$ 253	$ 835	$ -	CBC
87	Demand	405,669	405,669	281,999	105,472	5,516	7,393	464	672	4,153	-	CMD
88	Demand - Extra Cap Max Hour	-	-	-	-	-	-	-	-	-	-	CMH
89	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
90	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
91	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
92	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
93	Total Water Treatment Plant	$ 545,889	$ 545,889	$ 377,891	$ 143,264	$ 8,242	$ 9,987	$ 592	$ 925	$ 4,989	$ -	
	Transmission and Distribution Plant											
94	Commodity	$ 6,908,251	$ 6,908,251	$ 4,724,325	$ 1,861,889	$ 134,323	$ 127,787	$ 6,304	$ 12,468	$ 41,155	$ -	CBC
95	Demand	19,986,132	19,986,132	13,893,268	5,196,298	271,735	364,228	22,860	33,120	204,624	-	CMD
96	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
97	Customer Meters	4,176,265	4,176,265	2,570,970	604,153	17,789	22,518	2,139	5,629	38,843	914,223	CM
98	Customer Services	3,594,122	3,594,122	2,972,241	383,576	13,110	9,441	2,252	1,079	12,408	200,015	CS
99	Fire Hydrants	981,669	981,669	923,740	53,437	1,719	814	671	45	1,244	-	CH
100	Total Transmission and Distribution Plant	$ 35,646,439	$ 35,646,439	$ 25,084,545	$ 8,099,352	$ 438,675	$ 524,788	$ 34,226	$ 52,341	$ 298,274	$ 1,114,238	
101	General Plant											
102	Commodity	$ 395,213	$ 395,213	$ 270,273	$ 106,517	$ 7,684	$ 7,311	$ 361	$ 713	$ 2,354	$ -	CBC
103	Demand	1,143,384	1,143,384	794,818	297,274	15,546	20,837	1,308	1,895	11,706	-	CMD
104	Customer Accounts	2,036,206	2,036,206	1,895,793	109,668	3,527	1,671	1,377	93	2,552	21,525	CB
105	Customer Meters	154,621	154,621	95,187	22,368	659	834	79	208	1,438	33,848	CM
106	Customer Services	298,555	298,555	246,897	31,863	1,089	784	187	90	1,031	16,615	CS
107	Fire Hydrants	44,433	44,433	41,811	2,419	78	37	30	2	56	-	CH
108	Total General Plant	$ 4,072,412	$ 4,072,412	$ 3,344,779	$ 570,109	$ 28,582	$ 31,473	$ 3,342	$ 3,001	$ 19,138	$ 71,988	

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Rate Base Allocation to Rate Schedules/Classes

Line No.	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire	Allocation Factor (b)
	Allocated Corporate Plant											
109	Commodity	$ 19,029	$ 19,029	$ 13,013	$ 5,129	$ 370	$ 352	$ 17	$ 34	$ 113	$ -	CBC
110	Demand	55,052	55,052	38,269	14,313	748	1,003	63	91	564	-	CMD
111	Customer Accounts	98,039	98,039	91,279	5,280	170	80	66	4	123	1,036	CB
112	Customer Meters	7,445	7,445	4,583	1,077	32	40	4	10	69	1,630	CM
113	Customer Services	14,375	14,375	11,888	1,534	52	38	9	4	50	800	CS
114	Fire Hydrants	2,139	2,139	2,013	116	4	2	1	0	3	-	CH
115	Total Allocated Corporate Plant	$ 196,079	$ 196,079	$ 161,045	$ 27,450	$ 1,376	$ 1,515	$ 161	$ 144	$ 921	$ 3,466	
	Retirement Work in Progress											
116	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	CBC
117	Demand	-	-	-	-	-	-	-	-	-	-	CMD
118	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
119	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
120	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
121	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
122	Total Retirement Work in Progress	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	Advances in Aid of Construction											
123	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	CBC
124	Demand	-	-	-	-	-	-	-	-	-	-	CMD
125	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
126	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
127	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
128	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
129	Total Advances in Aid of Construction	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	Accumulated Depreciation/Amortization											
130	Commodity	$ 11,204,768	$ 11,204,768	$ 7,662,572	$ 3,019,872	$ 217,864	$ 207,262	$ 10,225	$ 20,222	$ 66,750	$ -	
131	Demand	32,416,307	32,416,307	22,534,047	8,428,083	440,737	590,756	37,077	53,719	331,888	-	
132	Customer Accounts	2,134,246	2,134,246	1,987,072	114,949	3,697	1,751	1,443	97	2,675	22,562	
133	Customer Meters	4,338,330	4,338,330	2,670,740	627,598	18,479	23,392	2,222	5,848	40,351	949,701	
134	Customer Services	3,907,052	3,907,052	3,231,025	416,973	14,251	10,263	2,448	1,173	13,489	217,430	
135	Fire Hydrants	1,028,241	1,028,241	967,564	55,972	1,800	853	703	47	1,303	-	
136	Total Accumulated Depreciation/Amortization (a)(c)	$ 55,028,945	$ 55,028,945	$ 39,053,021	$ 12,663,447	$ 696,829	$ 834,277	$ 54,118	$ 81,106	$ 456,455	$ 1,189,692	

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Rate Base Allocation to Rate Schedules/Classes

Line No.	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire	Allocation Factor (b)
	NET UTILITY PLANT IN SERVICE											
	Net Plant											
137	Commodity	$ 12,949,911	$ 12,949,911	$ 8,856,018	$ 3,490,218	$ 251,797	$ 239,543	$ 11,817	$ 23,371	$ 77,147	$ -	
138	Demand	37,465,149	37,465,149	26,043,726	9,740,758	509,382	682,766	42,852	62,086	383,579	-	
139	Customer Accounts	5,007,325	5,007,325	4,662,029	269,690	8,673	4,108	3,386	228	6,277	52,934	
140	Customer Meters	5,111,807	5,111,807	3,146,904	739,491	21,774	27,562	2,618	6,891	47,545	1,119,022	
141	Customer Services	14,340,060	14,340,060	11,858,839	1,530,416	52,305	37,668	8,987	4,305	49,507	798,033	
142	Fire Hydrants	1,687,392	1,687,392	1,587,818	91,852	2,954	1,399	1,153	78	2,138	-	
143	Net Utility Plant in Service (a)	$ 76,561,644	$ 76,561,644	$ 56,155,334	$ 15,862,425	$ 846,885	$ 993,048	$ 70,813	$ 96,958	$ 566,192	$ 1,969,989	
	CONSTRUCTION WORK IN PROGRESS											
	Construction Work in Progress											
144	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	CBC
145	Demand	-	-	-	-	-	-	-	-	-	-	CMD
146	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
147	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
148	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
149	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
150	Total Construction Work in Progress (a)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	WORKING CAPITAL ASSETS											
	Working Capital Assets											
151	Commodity	$ (99,335)	$ (99,335)	$ (67,932)	$ (26,773)	$ (1,931)	$ (1,837)	$ (91)	$ (179)	$ (592)	$ -	CBC
152	Demand	(287,385)	(287,385)	(199,775)	(74,719)	(3,907)	(5,237)	(329)	(476)	(2,942)	-	CMD
153	Customer Accounts	(38,410)	(38,410)	(35,761)	(2,069)	(67)	(32)	(26)	(2)	(48)	(406)	CB
154	Customer Meters	(39,211)	(39,211)	(24,139)	(5,672)	(167)	(211)	(20)	(53)	(365)	(8,584)	CM
155	Customer Services	(109,999)	(109,999)	(90,966)	(11,739)	(401)	(289)	(69)	(33)	(380)	(6,122)	CS
156	Fire Hydrants	(12,944)	(12,944)	(12,180)	(705)	(23)	(11)	(9)	(1)	(16)	-	CH
157	Total Working Capital Assets (a)	$ (587,284)	$ (587,284)	$ (430,753)	$ (121,676)	$ (6,496)	$ (7,617)	$ (543)	$ (744)	$ (4,343)	$ (15,111)	
	CONTRIBUTIONS & ADVANCES IN AID OF CONSTRUCTION											
	Contributions & Advances in Aid of Construction											
158	Commodity	$ (4,588,690)	$ (4,588,690)	$ (3,138,054)	$ (1,236,729)	$ (89,222)	$ (84,880)	$ (4,187)	$ (8,281)	$ (27,336)	$ -	CBC
159	Demand	(13,275,453)	(13,275,453)	(9,228,370)	(3,451,554)	(180,495)	(241,932)	(15,184)	(21,999)	(135,918)	-	CMD
160	Customer Accounts	(1,774,302)	(1,774,302)	(1,651,950)	(95,562)	(3,073)	(1,456)	(1,200)	(81)	(2,224)	(18,757)	CB
161	Customer Meters	(1,811,325)	(1,811,325)	(1,115,078)	(262,032)	(7,715)	(9,766)	(928)	(2,442)	(16,847)	(396,516)	CM
162	Customer Services	(5,081,277)	(5,081,277)	(4,202,077)	(542,290)	(18,534)	(13,347)	(3,184)	(1,525)	(17,542)	(282,776)	CS
163	Fire Hydrants	(597,913)	(597,913)	(562,630)	(32,547)	(1,047)	(496)	(409)	(28)	(757)	-	CH
164	Total Contributions & Advances in Aid of Construction (a)	$ (27,128,960)	$ (27,128,960)	$ (19,898,159)	$ (5,620,714)	$ (300,087)	$ (351,878)	$ (25,092)	$ (34,356)	$ (200,625)	$ (698,049)	

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Rate Base Allocation to Rate Schedules/Classes

Line No.	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire	Allocation Factor (b)
	RATE BASE											
	Rate Base											
165	Commodity	$ 8,261,886	$ 8,261,886	$ 5,650,032	$ 2,226,717	$ 160,643	$ 152,826	$ 7,539	$ 14,910	$ 49,219	$ -	
166	Demand	23,902,311	23,902,311	16,615,582	6,214,485	324,979	435,597	27,339	39,610	244,719	-	
167	Customer Accounts	3,194,612	3,194,612	2,974,318	172,059	5,533	2,621	2,160	146	4,004	33,771	
168	Customer Meters	3,261,271	3,261,271	2,007,687	471,787	13,892	17,584	1,671	4,396	30,333	713,922	
169	Customer Services	9,148,784	9,148,784	7,565,795	976,387	33,370	24,032	5,733	2,747	31,585	509,136	
170	Fire Hydrants	1,076,536	1,076,536	1,013,009	58,601	1,885	893	736	50	1,364	-	
171	**Total Rate Base [A]**	**$ 48,845,400**	**$ 48,845,400**	**$ 35,826,422**	**$ 10,120,035**	**$ 540,303**	**$ 633,553**	**$ 45,178**	**$ 61,858**	**$ 361,224**	**$ 1,256,829**	

Supporting Schedules
(a) G-5, (b) G-7a, (c) F-1.3

Recap Schedules
[A] G-1

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Revenue and Expense Allocation to Rate Schedules at Present Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire	Allocation Code (b)
	REVENUES											
1	Revenue Water Service (c)	$ 12,443,409	$ 12,443,409	$ 9,097,034	$ 2,751,410	$ 206,373	$ 176,164	$ 10,114	$ 26,409	$ 142,761	$ 33,144	Direct
2	Other Revenue	269,712	269,712	184,447	72,692	5,244	4,989	246	487	1,607	-	CBC
3	Total Revenue	$ 12,713,121	$ 12,713,121	$ 9,281,481	$ 2,824,101	$ 211,617	$ 181,153	$ 10,360	$ 26,896	$ 144,368	$ 33,144	
	EXPENSES (A)											
	Source of Supply Expenses											
	Operation											
4	Commodity	$ 1,038,786	$ 1,038,786	$ 710,392	$ 279,970	$ 20,198	$ 19,215	$ 948	$ 1,875	$ 6,188	$ -	CBC
5	Demand	1,329,495	1,329,495	924,192	345,662	18,076	24,229	1,521	2,203	13,612	-	CMD
6	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
7	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
8	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
9	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
10	Total Operation	$2,368,281	2,368,281	1,634,584	625,632	38,274	43,444	2,469	4,078	19,800	0	
	Maintenance											
11	Commodity	$ 41,168	$ 41,168	$ 28,154	$ 11,096	$ 800	$ 762	$ 38	$ 74	$ 245	$ -	CBC
12	Demand	31,204	31,204	21,692	8,113	424	569	36	52	319	-	CMD
13	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
14	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
15	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
16	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
17	Total Maintenance	$ 72,373	$ 72,373	$ 49,845	$ 19,209	$ 1,225	$ 1,330	$ 73	$ 126	$ 565	$ -	
	Total Source of Supply Expenses											
18	Commodity	$ 1,079,954	$ 1,079,954	$ 738,545	$ 291,066	$ 20,999	$ 19,977	$ 985	$ 1,949	$ 6,434	$ -	
19	Demand	1,360,699	1,360,699	945,884	353,775	18,500	24,797	1,556	2,255	13,931	-	
20	Customer Accounts	-	-	-	-	-	-	-	-	-	-	
21	Customer Meters	-	-	-	-	-	-	-	-	-	-	
22	Customer Services	-	-	-	-	-	-	-	-	-	-	
23	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	
24	Total Source of Supply Expenses	$ 2,440,653	$ 2,440,653	$ 1,684,429	$ 644,841	$ 39,499	$ 44,774	$ 2,542	$ 4,204	$ 20,365	$ -	

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Revenue and Expense Allocation to Rate Schedules at Present Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire	Allocation Code (b)
	Water Treatment Expenses											
	Operation											
25	Commodity	$ 491,098	$ 491,098	$ 335,846	$ 132,359	$ 9,549	$ 9,084	$ 448	$ 886	$ 2,926	$ -	CBC
26	Demand	1,198,796	1,198,796	833,337	311,681	16,299	21,847	1,371	1,987	12,274	-	CMD
27	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
28	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
29	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
30	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
31	Total Operation	$ 1,689,894	$ 1,689,894	$ 1,169,183	$ 444,040	$ 25,848	$ 30,931	$ 1,819	$ 2,873	$ 15,199	$ -	
	Maintenance											
32	Commodity	$ 30,382	$ 30,382	$ 20,777	$ 8,189	$ 591	$ 562	$ 28	$ 55	$ 181	$ -	CBC
33	Demand	-	-	-	-	-	-	-	-	-	-	CMD
34	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
35	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
36	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
37	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
38	Total Maintenance	$ 30,382	$ 30,382	$ 20,777	$ 8,189	$ 591	$ 562	$ 28	$ 55	$ 181	$ -	
	Total Water Treatment Expenses											
39	Commodity	$ 521,480	$ 521,480	$ 356,623	$ 140,548	$ 10,140	$ 9,646	$ 476	$ 941	$ 3,107	$ -	
40	Demand	1,198,796	1,198,796	833,337	311,681	16,299	21,847	1,371	1,987	12,274	-	
41	Customer Accounts	-	-	-	-	-	-	-	-	-	-	
42	Customer Meters	-	-	-	-	-	-	-	-	-	-	
43	Customer Services	-	-	-	-	-	-	-	-	-	-	
44	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	
45	Total Water Treatment	$ 1,720,276	$ 1,720,276	$ 1,189,961	$ 452,229	$ 26,439	$ 31,493	$ 1,847	$ 2,928	$ 15,380	$ -	
	Total Production Expenses											
46	Commodity	$ 1,601,435	$ 1,601,435	$ 1,095,169	$ 431,613	$ 31,138	$ 29,623	$ 1,461	$ 2,890	$ 9,540	$ -	
47	Demand	2,559,495	2,559,495	1,779,221	665,456	34,799	46,644	2,927	4,241	26,205	-	
48	Customer Accounts	-	-	-	-	-	-	-	-	-	-	
49	Customer Meters	-	-	-	-	-	-	-	-	-	-	
50	Customer Services	-	-	-	-	-	-	-	-	-	-	
51	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	
52	**Total Production Expenses**	**$ 4,160,929**	**$ 4,160,929**	**$ 2,874,390**	**$ 1,097,070**	**$ 65,937**	**$ 76,267**	**$ 4,389**	**$ 7,132**	**$ 35,745**	**$ -**	

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Revenue and Expense Allocation to Rate Schedules at Present Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire	Allocation Code (b)
	Transmission and Distribution Expenses											
	Operation											
53	Commodity	$ 313,159	$ 313,159	$ 214,159	$ 84,402	$ 6,089	$ 5,793	$ 286	$ 565	$ 1,866	$ -	CBC
54	Demand	905,995	905,995	629,798	235,554	12,318	16,511	1,036	1,501	9,276	-	CMD
55	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
56	Customer Meters	190,368	190,368	117,193	27,539	811	1,026	98	257	1,771	41,673	CM
57	Customer Services	367,578	367,578	303,977	39,229	1,341	966	230	110	1,269	20,456	CS
58	Fire Hydrants	54,705	54,705	51,477	2,978	96	45	37	3	69	-	CH
59	Total Operation	$ 1,831,805	$ 1,831,805	$ 1,316,604	$ 389,702	$ 20,654	$ 24,341	$ 1,687	$ 2,436	$ 14,250	$ 62,129	
	Maintenance											
60	Commodity	$ 5,194	$ 5,194	$ 3,552	$ 1,400	$ 101	$ 96	$ 5	$ 9	$ 31	$ -	CBC
61	Demand	15,027	15,027	10,446	3,907	204	274	17	25	154	-	CMD
62	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
63	Customer Meters	3,157	3,157	1,944	457	13	17	2	4	29	691	CM
64	Customer Services	6,097	6,097	5,042	651	22	16	4	2	21	339	CS
65	Fire Hydrants	907	907	854	49	2	1	1	0	1	-	CH
66	Total Maintenance	$ 30,382	$ 30,382	$ 21,837	$ 6,464	$ 343	$ 404	$ 28	$ 40	$ 236	$ 1,030	
	Total Transmission & Distribution Expenses											
67	Commodity	$ 318,353	$ 318,353	$ 217,711	$ 85,802	$ 6,190	$ 5,889	$ 291	$ 575	$ 1,897	$ -	
68	Demand	921,022	921,022	640,244	239,461	12,522	16,785	1,053	1,526	9,430	-	
69	Customer Accounts	-	-	-	-	-	-	-	-	-	-	
70	Customer Meters	193,525	193,525	119,137	27,996	824	1,043	99	261	1,800	42,364	
71	Customer Services	373,675	373,675	309,019	39,880	1,363	982	234	112	1,290	20,795	
72	Fire Hydrants	55,612	55,612	52,331	3,027	97	46	38	3	70	-	
73	**Total Transmission & Distribution Expenses**	**$ 1,862,187**	**$ 1,862,187**	**$ 1,338,442**	**$ 396,166**	**$ 20,997**	**$ 24,745**	**$ 1,715**	**$ 2,476**	**$ 14,487**	**$ 63,160**	

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Revenue and Expense Allocation to Rate Schedules at Present Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire	Allocation Code (b)
	Customer Accounts Expenses											
74	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	CBC
75	Demand	-	-	-	-	-	-	-	-	-	-	CMD
76	Customer Accounts	1,176,266	1,176,266	1,095,153	63,353	2,037	965	795	54	1,474	12,435	CB
77	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
78	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
79	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
80	Total Customer Accounts	$ 1,176,266	$ 1,176,266	$ 1,095,153	$ 63,353	$ 2,037	$ 965	$ 795	$ 54	$ 1,474	$ 12,435	
	O&M w/oA&G Expenses											
81	Commodity	$ 1,919,788	$ 1,919,788	$ 1,312,880	$ 517,415	$ 37,328	$ 35,512	$ 1,752	$ 3,465	$ 11,437	$ -	
82	Demand	3,480,517	3,480,517	2,419,465	904,917	47,322	63,429	3,981	5,768	35,635	-	
83	Customer Accounts	1,176,266	1,176,266	1,095,153	63,353	2,037	965	795	54	1,474	12,435	
84	Customer Meters	193,525	193,525	119,137	27,996	824	1,043	99	261	1,800	42,364	
85	Customer Services	373,675	373,675	309,019	39,880	1,363	982	234	112	1,290	20,795	
86	Fire Hydrants	55,612	55,612	52,331	3,027	97	46	38	3	70	-	
87	**Total O&M w/oA&G Expenses**	$ 7,199,383	$ 7,199,383	$ 5,307,984	$ 1,556,588	$ 88,972	$ 101,977	$ 6,899	$ 9,662	$ 51,706	$ 75,594	
	Administrative and General Expenses											
88	Commodity	$ 177,130	$ 177,130	$ 121,134	$ 47,740	$ 3,444	$ 3,276	$ 162	$ 320	$ 1,055	$ -	CBC
89	Demand	466,826	466,826	324,512	121,373	6,347	8,507	534	774	4,780	-	CMD
90	Customer Accounts	674,613	674,613	628,093	36,334	1,169	554	456	31	846	7,132	CB
91	Customer Meters	29,871	29,871	18,389	4,321	127	161	15	40	278	6,539	CM
92	Customer Services	57,678	57,678	47,698	6,156	210	152	36	17	199	3,210	CS
93	Fire Hydrants	8,584	8,584	8,077	467	15	7	6	0	11	-	CH
94	Total Administrative and General Expenses	$ 1,414,703	$ 1,414,703	$ 1,147,904	$ 216,390	$ 11,312	$ 12,657	$ 1,209	$ 1,182	$ 7,168	$ 16,880	
	Total Operation and Maintenance Expenses											
95	Commodity	$ 2,096,918	$ 2,096,918	$ 1,434,013	$ 565,155	$ 40,772	$ 38,788	$ 1,914	$ 3,784	$ 12,492	$ -	
96	Demand	3,947,343	3,947,343	2,743,977	1,026,290	53,669	71,937	4,515	6,541	40,414	-	
97	Customer Accounts	1,850,880	1,850,880	1,723,246	99,687	3,206	1,519	1,251	84	2,320	19,566	
98	Customer Meters	223,397	223,397	137,526	32,317	952	1,205	114	301	2,078	48,904	
99	Customer Services	431,353	431,353	356,717	46,035	1,573	1,133	270	129	1,489	24,005	
100	Fire Hydrants	64,196	64,196	60,408	3,494	112	53	44	3	81	-	
101	**Total Operation and Maintenance Expenses**	$ 8,614,086	$ 8,614,086	$ 6,455,888	$ 1,772,978	$ 100,284	$ 114,634	$ 8,108	$ 10,844	$ 58,874	$ 92,475	

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Revenue and Expense Allocation to Rate Schedules at Present Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire	Allocation Code (b)
	Depreciation & Amort Expense											
102	Commodity	$ 560,861	$ 560,861	$ 383,554	$ 151,161	$ 10,905	$ 10,375	$ 512	$ 1,012	$ 3,341	$ -	CBC
103	Demand	1,622,615	1,622,615	1,127,954	421,872	22,061	29,571	1,856	2,689	16,613	-	CMD
104	Customer Accounts	480,863	480,863	447,704	25,899	833	395	325	22	603	5,083	CB
105	Customer Meters	548,446	548,446	337,631	79,340	2,336	2,957	281	739	5,101	120,060	CM
106	Customer Services	472,780	472,780	390,976	50,457	1,724	1,242	296	142	1,632	26,311	CS
107	Fire Hydrants	39,056	39,056	36,752	2,126	68	32	27	2	49	-	CH
108		-	-	-	-	-	-	-	-	-	-	CH
109	Total Depreciation & Amort Expense	$ 3,724,621	$ 3,724,621	$ 2,724,570	$ 730,855	$ 37,929	$ 44,571	$ 3,297	$ 4,606	$ 27,340	$ 151,454	
	Taxes Other Than Income											
110	Commodity	$ 85,638	$ 85,638	$ 58,565	$ 23,081	$ 1,665	$ 1,584	$ 78	$ 155	$ 510	$ -	CBC
111	Demand	247,759	247,759	172,229	64,416	3,369	4,515	283	411	2,537	-	CMD
112	Customer Accounts	33,114	33,114	30,830	1,783	57	27	22	2	42	350	CB
113	Customer Meters	33,805	33,805	20,811	4,890	144	182	17	46	314	7,400	CM
114	Customer Services	94,832	94,832	78,423	10,121	346	249	59	28	327	5,277	CS
115	Fire Hydrants	11,159	11,159	10,500	607	20	9	8	1	14	-	CH
116	Total Taxes Other Than Income	$ 506,306	$ 506,306	$ 371,358	$ 104,899	$ 5,600	$ 6,567	$ 468	$ 641	$ 3,744	$ 13,028	
	O&M, Customer, A&G and Other Taxes											
117	Commodity	$ 2,743,417	$ 2,743,417	$ 1,876,133	$ 739,397	$ 53,343	$ 50,747	$ 2,503	$ 4,951	$ 16,343	$ -	
118	Demand	5,817,717	5,817,717	4,044,159	1,512,578	79,099	106,022	6,654	9,641	59,563	-	
119	Customer Accounts	2,364,856	2,364,856	2,201,780	127,369	4,096	1,940	1,599	108	2,964	25,000	
120	Customer Meters	805,647	805,647	495,968	116,548	3,432	4,344	413	1,086	7,493	176,364	
121	Customer Services	998,964	998,964	826,116	106,613	3,644	2,624	626	300	3,449	55,593	
122	Fire Hydrants	114,412	114,412	107,660	6,228	200	95	78	5	145	-	
123	**Total O&M, Customer, A&G and Other Taxes**	$ 12,845,013	$ 12,845,013	$ 9,551,817	$ 2,608,732	$ 143,813	$ 165,772	$ 11,873	$ 16,091	$ 89,958	$ 256,956	
	Labor Allocator											
124	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	CBC
125	Demand	-	-	-	-	-	-	-	-	-	-	CMD
126	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
127	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
128	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
129	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
130	Total Labor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Revenue and Expense Allocation to Rate Schedules at Present Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire	Allocation Code (b)
	OPERATING INCOME											
131	Income Before Taxes	$ (131,893)	$ (131,893)	$ (270,335)	$ 215,369	$ 67,804	$ 15,380	$ (1,513)	$ 10,805	$ 54,409	$ (223,812)	
132	State Income Tax	(78,797)	(78,797)	(66,301)	(4,433)	2,522	(185)	(141)	438	2,131	(12,828)	
133	Federal Income Tax	(321,153)	(321,153)	(270,224)	(18,069)	10,280	(752)	(575)	1,785	8,686	(52,283)	
134	Total Income Taxes	$ (399,950)	$ (399,950)	$ (336,525)	$ (22,503)	$ 12,802	$ (937)	$ (716)	$ 2,222	$ 10,817	$ (65,111)	
135	Net Income After Tax	$ 268,057	$ 268,057	$ 66,190	$ 237,872	$ 55,002	$ 16,317	$ (797)	$ 8,583	$ 43,592	$ (158,701)	
136	Present Return Rate Of Return	0.55%	0.55%	0.18%	2.35%	10.18%	2.58%	-1.76%	13.87%	12.07%	-12.63%	
137	Present Relative Return Rate Of Return	1.00	1.00	0.34	4.28	18.55	4.69	(3.22)	25.28	21.99	(23.01)	
	State Income Tax											
138	Income Before Tax	$ (131,893)	$ (131,893)	$ (270,335)	$ 215,369	$ 67,804	$ 15,380	$ (1,513)	$ 10,805	$ 54,409	$ (223,812)	
139	Less: Interest Expense	1,476,206	1,476,206	1,082,746	305,848	16,329	19,147	1,365	1,869	10,917	37,984	
140	State Taxable Income	$ (1,608,098)	$ (1,608,098)	$ (1,353,081)	$ (90,479)	$ 51,475	$ (3,767)	$ (2,879)	$ 8,936	$ 43,493	$ (261,796)	
141	Pro Forma State Income Tax	$ (78,797)	$ (78,797)	$ (66,301)	$ (4,433)	$ 2,522	$ (185)	$ (141)	$ 438	$ 2,131	$ (12,828)	
142	Amortization of Flow Through Tax	0	0	0	0	0	0	0	0	0	0	
143	Subtotal State Income Tax	$ (78,797)	$ (78,797)	$ (66,301)	$ (4,433)	$ 2,522	$ (185)	$ (141)	$ 438	$ 2,131	$ (12,828)	
144	Deferred State Income Tax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
145	**Total State Income Tax**	**$ (78,797)**	**$ (78,797)**	**$ (66,301)**	**$ (4,433)**	**$ 2,522**	**$ (185)**	**$ (141)**	**$ 438**	**$ 2,131**	**$ (12,828)**	
	Federal Income Tax											
146	Income Before Tax	$ (131,893)	$ (131,893)	$ (270,335)	$ 215,369	$ 67,804	$ 15,380	$ (1,513)	$ 10,805	$ 54,409	$ (223,812)	
147	Less: Interest Expense	1,476,206	1,476,206	1,082,746	305,848	16,329	19,147	1,365	1,869	10,917	37,984	
148	Less: State Income Tax	(78,797)	(78,797)	(66,301)	(4,433)	2,522	(185)	(141)	438	2,131	(12,828)	
149		-	-	-	-	-	-	-	-	-	-	
150	Federal Taxable Income	$ (1,529,302)	$ (1,529,302)	$ (1,286,780)	$ (86,045)	$ 48,953	$ (3,582)	$ (2,738)	$ 8,498	$ 41,361	$ (248,968)	
151	Pro Forma Federal Income Tax	$ (321,153)	$ (321,153)	$ (270,224)	$ (18,069)	$ 10,280	$ (752)	$ (575)	$ 1,785	$ 8,686	$ (52,283)	
152	ITC Amortization	-	-	-	-	-	-	-	-	-	-	CRB
153	Subtotal Federal Income Tax	$ (321,153)	$ (321,153)	$ (270,224)	$ (18,069)	$ 10,280	$ (752)	$ (575)	$ 1,785	$ 8,686	$ (52,283)	
154	Deferred Federal Income Tax	-	-	-	-	-	-	-	-	-	-	
155	**Total Federal Income Tax**	**(321,153)**	**(321,153)**	**(270,224)**	**(18,069)**	**10,280**	**(752)**	**(575)**	**1,785**	**8,686**	**(52,283)**	
156	**Total Income Tax**	**(399,950)**	**(399,950)**	**(336,525)**	**(22,503)**	**12,802**	**(937)**	**(716)**	**2,222**	**10,817**	**(65,111)**	

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Revenue and Expense Allocation to Rate Schedules at Present Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire	Allocation Code (b)
PRESENT REVENUES TAXES & ROR												
	Present Revenues											
157	Revenues	$ 12,759,213	$ 12,759,213	$ 9,097,034	$ 2,751,410	$ 206,373	$ 176,164	$ 176,164	$ 176,164	$ 142,761	$ 33,144	
158	Other Revenue	269,712	269,712	184,447	72,692	5,244	4,989	246	487	1,607	-	
159	Total Present Revenue	**$ 13,028,924**	**$ 13,028,924**	**$ 9,281,481**	**$ 2,824,101**	**$ 211,617**	**$ 181,153**	**$ 176,410**	**$ 176,650**	**$ 144,368**	**$ 33,144**	
160	O&M, Customer, A&G and Other Taxes	$ 12,845,013	$ 12,845,013	$ 9,551,817	$ 2,608,732	$ 143,813	$ 165,772	$ 11,873	$ 16,091	$ 89,958	$ 256,956	
161	Income Before Tax	$ 183,911	$ 183,911	$ (270,335)	$ 215,369	$ 67,804	$ 15,380	$ 164,536	$ 160,559	$ 54,409	$ (223,812)	
162	Less: Interest Expense	1,476,206	1,476,206	1,082,746	305,848	16,329	19,147	1,365	1,869	10,917	37,984	
163	State Taxable Income	$ (1,292,295)	$ (1,292,295)	$ (1,353,081)	$ (90,479)	$ 51,475	$ (3,767)	$ 163,171	$ 158,690	$ 43,493	$ (261,796)	
164	Pro Forma State Income Tax	$ (78,797)	$ (78,797)	$ (66,301)	$ (4,433)	$ 2,522	$ (185)	$ (141)	$ 438	$ 2,131	$ (12,828)	
165	Amortization of Flow Through Tax	-	-	-	-	-	-	-	-	-	-	
166	Subtotal State Income Tax	$ (78,797)	$ (78,796.82)	$ (66,300.99)	$ (4,433.46)	$ 2,522.27	$ (184.59)	$ (141.06)	$ 437.85	$ 2,131.14	$ (12,827.99)	
167	Deferred State Income Tax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
168	**Total State Income Tax**	$ (78,797)	$ (78,797)	$ (66,301)	$ (4,433)	$ 2,522	$ (185)	$ (141)	$ 438	$ 2,131	$ (12,828)	
169	Income Before Tax	$ 183,911	$ 183,911	$ (270,335)	$ 215,369	$ 67,804	$ 15,380	$ 164,536	$ 160,559	$ 54,409	$ (223,812)	
170	Less: Interest Expense	1,476,206	1,476,206	1,082,746	305,848	16,329	19,147	1,365	1,869	10,917	37,984	
171	Less: State Income Tax	(78,797)	(78,797)	(66,301)	(4,433)	2,522	(185)	(141)	438	2,131	(12,828)	
172		-	-	-	-	-	-	-	-	-	-	
173	Federal Taxable Income	($1,213,498)	(1,213,498)	(1,286,780)	(86,045)	48,953	(3,582)	163,312	158,252	41,361	(248,968)	
174	Pro Forma Federal Income Tax	$ (321,153)	(321,153)	(270,224)	(18,069)	10,280	(752)	(575)	1,785	8,686	(52,283)	
175	ITC Amortization	-	0	0	0	0	0	0	0	0	0	CRB
176	Subtotal Federal Income Tax	($321,153)	(321,153)	(270,224)	(18,069)	10,280	(752)	(575)	1,785	8,686	(52,283)	
177	**Total Federal Income Tax**	($321,153)	(321,153)	(270,224)	(18,069)	10,280	(752)	(575)	1,785	8,686	(52,283)	
178	**Total Income Tax**	($399,950)	(399,950)	(336,525)	(22,503)	12,802	(937)	(716)	2,222	10,817	(65,111)	
179	**Income After Tax**	**$583,861**	**$583,861**	**$66,190**	**$237,872**	**$55,002**	**$16,317**	**$165,252**	**$158,337**	**$43,592**	**($158,701)**	
	Present Revenues											
180	**Return Rate Of Return**	1.20%	1.20%	0.18%	2.35%	10.18%	2.58%	365.78%	255.97%	12.07%	-12.63%	
181	**Realtive Rate Of Return**	1.00	1.00	0.15	1.97	8.52	2.15	306.01	214.14	10.10	(10.56)	

Supporting Schedules
(a) C-1, (b) G-7a, (c) H-1

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Revenue and Expense Allocation to Rate Schedules at Proposed Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Irrigation	Public Authority	Multi-Family	Morningstar Ranch	Standpipe/ Construction	Private Fire	Alloc. Code (b)
	REVENUES											
1	Revenue Water Service (c)	$ 18,021,043	$ 18,021,043	$ 12,701,335	$ 4,503,603	$ 281,771	$ 260,576	$ 13,679	$ 37,776	$ 198,686	$ 23,616	Direct
2	Other Revenue	269,712	269,712	184,447	72,692	5,244	4,989	246	487	1,607	-	CBC
3	Total Revenue	$ 18,290,754	$ 18,290,754	$ 12,885,782	$ 4,576,295	$ 287,015	$ 265,566	$ 13,925	$ 38,263	$ 200,292	$ 23,616	
	EXPENSES (A)											
	Source of Supply Expenses											
	Operation											
4	Commodity	$ 1,038,786	$ 1,038,786	$ 710,392	$ 279,970	$ 20,198	$ 19,215	$ 948	$ 1,875	$ 6,188	$ -	CBC
5	Demand	1,329,495	1,329,495	924,192	345,662	18,076	24,229	1,521	2,203	13,612	-	CMD
6	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
7	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
8	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
9	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
10	Total Operation	$2,368,281	2,368,281	1,634,584	625,632	38,274	43,444	2,469	4,078	19,800	0	
	Maintenance											
11	Commodity	$ 41,168	$ 41,168	$ 28,154	$ 11,096	$ 800	$ 762	$ 38	$ 74	$ 245	$ -	CBC
12	Demand	31,204	31,204	21,692	8,113	424	569	36	52	319	-	CMD
13	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
14	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
15	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
16	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
17	Total Maintenance	$ 72,373	$ 72,373	$ 49,845	$ 19,209	$ 1,225	$ 1,330	$ 73	$ 126	$ 565	$ -	
	Total Source of Supply Expenses											
18	Commodity	$ 1,079,954	$ 1,079,954	$ 738,545	$ 291,066	$ 20,999	$ 19,977	$ 985	$ 1,949	$ 6,434	$ -	
19	Demand	1,360,699	1,360,699	945,884	353,775	18,500	24,797	1,556	2,255	13,931	-	
20	Customer Accounts	-	-	-	-	-	-	-	-	-	-	
21	Customer Meters	-	-	-	-	-	-	-	-	-	-	
22	Customer Services	-	-	-	-	-	-	-	-	-	-	
23	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	
24	Total Source of Supply Expenses	$ 2,440,653	$ 2,440,653	$ 1,684,429	$ 644,841	$ 39,499	$ 44,774	$ 2,542	$ 4,204	$ 20,365	$ -	

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Revenue and Expense Allocation to Rate Schedules at Proposed Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Irrigation	Public Authority	Multi-Family	Morningstar Ranch	Standpipe/ Construction	Private Fire	Alloc. Code (b)
	Water Treatment Expenses											
	Operation											
25	Commodity	$ 491,098	$ 491,098	$ 335,846	$ 132,359	$ 9,549	$ 9,084	$ 448	$ 886	$ 2,926	$ -	CBC
26	Demand	1,198,796	1,198,796	833,337	311,681	16,299	21,847	1,371	1,987	12,274	-	CMD
27	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
28	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
29	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
30	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
31	Total Operation	$ 1,689,894	$ 1,689,894	$ 1,169,183	$ 444,040	$ 25,848	$ 30,931	$ 1,819	$ 2,873	$ 15,199	$ -	
	Maintenance											
32	Commodity	$ 30,382	$ 30,382	$ 20,777	$ 8,189	$ 591	$ 562	$ 28	$ 55	$ 181	$ -	CBC
33	Demand	-	-	-	-	-	-	-	-	-	-	CMD
34	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
35	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
36	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
37	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
38	Total Maintenance	$ 30,382	$ 30,382	$ 20,777	$ 8,189	$ 591	$ 562	$ 28	$ 55	$ 181	$ -	
	Total Water Treatment Expenses											
39	Commodity	$ 521,480	$ 521,480	$ 356,623	$ 140,548	$ 10,140	$ 9,646	$ 476	$ 941	$ 3,107	$ -	
40	Demand	1,198,796	1,198,796	833,337	311,681	16,299	21,847	1,371	1,987	12,274	-	
41	Customer Accounts	-	-	-	-	-	-	-	-	-	-	
42	Customer Meters	-	-	-	-	-	-	-	-	-	-	
43	Customer Services	-	-	-	-	-	-	-	-	-	-	
44	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	
45	Total Water Treatment	$ 1,720,276	$ 1,720,276	$ 1,189,961	$ 452,229	$ 26,439	$ 31,493	$ 1,847	$ 2,928	$ 15,380	$ -	
	Total Production Expenses											
46	Commodity	$ 1,601,435	$ 1,601,435	$ 1,095,169	$ 431,613	$ 31,138	$ 29,623	$ 1,461	$ 2,890	$ 9,540	$ -	
47	Demand	2,559,495	2,559,495	1,779,221	665,456	34,799	46,644	2,927	4,241	26,205	-	
48	Customer Accounts	-	-	-	-	-	-	-	-	-	-	
49	Customer Meters	-	-	-	-	-	-	-	-	-	-	
50	Customer Services	-	-	-	-	-	-	-	-	-	-	
51	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	
52	**Total Production Expenses**	**$ 4,160,929**	**$ 4,160,929**	**$ 2,874,390**	**$ 1,097,070**	**$ 65,937**	**$ 76,267**	**$ 4,389**	**$ 7,132**	**$ 35,745**	**$ -**	

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Revenue and Expense Allocation to Rate Schedules at Proposed Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Irrigation	Public Authority	Multi-Family	Morningstar Ranch	Standpipe/ Construction	Private Fire	Alloc. Code (b)
	Transmission and Distribution Expenses											
	Operation											
53	Commodity	$ 313,159	$ 313,159	$ 214,159	$ 84,402	$ 6,089	$ 5,793	$ 286	$ 565	$ 1,866	$ -	CBC
54	Demand	905,995	905,995	629,798	235,554	12,318	16,511	1,036	1,501	9,276	-	CMD
55	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
56	Customer Meters	190,368	190,368	117,193	27,539	811	1,026	98	257	1,771	41,673	CM
57	Customer Services	367,578	367,578	303,977	39,229	1,341	966	230	110	1,269	20,456	CS
58	Fire Hydrants	54,705	54,705	51,477	2,978	96	45	37	3	69	-	CH
59	Total Operation	$ 1,831,805	$ 1,831,805	$ 1,316,604	$ 389,702	$ 20,654	$ 24,341	$ 1,687	$ 2,436	$ 14,250	$ 62,129	
	Maintenance											
60	Commodity	$ 5,194	$ 5,194	$ 3,552	$ 1,400	$ 101	$ 96	$ 5	$ 9	$ 31	$ -	CBC
61	Demand	15,027	15,027	10,446	3,907	204	274	17	25	154	-	CMD
62	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
63	Customer Meters	3,157	3,157	1,944	457	13	17	2	4	29	691	CM
64	Customer Services	6,097	6,097	5,042	651	22	16	4	2	21	339	CS
65	Fire Hydrants	907	907	854	49	2	1	1	0	1	-	CH
66	Total Maintenance	$ 30,382	$ 30,382	$ 21,837	$ 6,464	$ 343	$ 404	$ 28	$ 40	$ 236	$ 1,030	
	Total Transmission & Distribution Expenses											
67	Commodity	$ 318,353	$ 318,353	$ 217,711	$ 85,802	$ 6,190	$ 5,889	$ 291	$ 575	$ 1,897	$ -	
68	Demand	921,022	921,022	640,244	239,461	12,522	16,785	1,053	1,526	9,430	-	
69	Customer Accounts	-	-	-	-	-	-	-	-	-	-	
70	Customer Meters	193,525	193,525	119,137	27,996	824	1,043	99	261	1,800	42,364	
71	Customer Services	373,675	373,675	309,019	39,880	1,363	982	234	112	1,290	20,795	
72	Fire Hydrants	55,612	55,612	52,331	3,027	97	46	38	3	70	-	
73	**Total Transmission & Distribution Expenses**	**$ 1,862,187**	**$ 1,862,187**	**$ 1,338,442**	**$ 396,166**	**$ 20,997**	**$ 24,745**	**$ 1,715**	**$ 2,476**	**$ 14,487**	**$ 63,160**	

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Revenue and Expense Allocation to Rate Schedules at Proposed Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Irrigation	Public Authority	Multi-Family	Morningstar Ranch	Standpipe/ Construction	Private Fire	Alloc. Code (b)
	Customer Accounts Expenses											
74	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	CBC
75	Demand	-	-	-	-	-	-	-	-	-	-	CMD
76	Customer Accounts	1,225,228	1,225,228	1,140,739	65,990	2,122	1,005	828	56	1,536	12,952	CB
77	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
78	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
79	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
80	Total Customer Accounts	$ 1,225,228	$ 1,225,228	$ 1,140,739	$ 65,990	$ 2,122	$ 1,005	$ 828	$ 56	$ 1,536	$ 12,952	
	O&M w/oA&G Expenses											
81	Commodity	$ 1,919,788	$ 1,919,788	$ 1,312,880	$ 517,415	$ 37,328	$ 35,512	$ 1,752	$ 3,465	$ 11,437	$ -	
82	Demand	3,480,517	3,480,517	2,419,465	904,917	47,322	63,429	3,981	5,768	35,635	-	
83	Customer Accounts	1,225,228	1,225,228	1,140,739	65,990	2,122	1,005	828	56	1,536	12,952	
84	Customer Meters	193,525	193,525	119,137	27,996	824	1,043	99	261	1,800	42,364	
85	Customer Services	373,675	373,675	309,019	39,880	1,363	982	234	112	1,290	20,795	
86	Fire Hydrants	55,612	55,612	52,331	3,027	97	46	38	3	70	-	
87	**Total O&M w/oA&G Expenses**	$ 7,248,345	$ 7,248,345	$ 5,353,570	$ 1,559,225	$ 89,057	$ 102,017	$ 6,933	$ 9,664	$ 51,768	$ 76,112	
	Administrative and General Expenses											
88	Commodity	$ 177,130	$ 177,130	$ 121,134	$ 47,740	$ 3,444	$ 3,276	$ 162	$ 320	$ 1,055	$ -	CBC
89	Demand	466,826	466,826	324,512	121,373	6,347	8,507	534	774	4,780	-	CMD
90	Customer Accounts	674,613	674,613	628,093	36,334	1,169	554	456	31	846	7,132	CB
91	Customer Meters	29,871	29,871	18,389	4,321	127	161	15	40	278	6,539	CM
92	Customer Services	57,678	57,678	47,698	6,156	210	152	36	17	199	3,210	CS
93	Fire Hydrants	8,584	8,584	8,077	467	15	7	6	0	11	-	CH
94	Total Administrative and General Expenses	$ 1,414,703	$ 1,414,703	$ 1,147,904	$ 216,390	$ 11,312	$ 12,657	$ 1,209	$ 1,182	$ 7,168	$ 16,880	
	Total Operation and Maintenance Expenses											
95	Commodity	$ 2,096,918	$ 2,096,918	$ 1,434,013	$ 565,155	$ 40,772	$ 38,788	$ 1,914	$ 3,784	$ 12,492	$ -	
96	Demand	3,947,343	3,947,343	2,743,977	1,026,290	53,669	71,937	4,515	6,541	40,414	-	
97	Demand - Extra Cap Max Hour	-	-	-	-	-	-	-	-	-	-	
98	Customer Accounts	1,899,842	1,899,842	1,768,832	102,324	3,291	1,559	1,285	87	2,381	20,084	
99	Customer Meters	223,397	223,397	137,526	32,317	952	1,205	114	301	2,078	48,904	
100	Customer Services	431,353	431,353	356,717	46,035	1,573	1,133	270	129	1,489	24,005	
101	Fire Hydrants	64,196	64,196	60,408	3,494	112	53	44	3	81	-	
102	**Total Operation and Maintenance Expenses**	$ 8,663,048	$ 8,663,048	$ 6,501,474	$ 1,775,615	$ 100,369	$ 114,674	$ 8,142	$ 10,846	$ 58,936	$ 92,992	

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Revenue and Expense Allocation to Rate Schedules at Proposed Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Irrigation	Public Authority	Multi-Family	Morningstar Ranch	Standpipe/ Construction	Private Fire	Alloc. Code (b)
	Depreciation & Amort Expense											
103	Commodity	$ 560,861	$ 560,861	$ 383,554	$ 151,161	$ 10,905	$ 10,375	$ 512	$ 1,012	$ 3,341	$ -	CBC
104	Demand	1,622,615	1,622,615	1,127,954	421,872	22,061	29,571	1,856	2,689	16,613	-	CMD
105	Customer Accounts	480,863	480,863	447,704	25,899	833	395	325	22	603	5,083	CB
106	Customer Meters	548,446	548,446	337,631	79,340	2,336	2,957	281	739	5,101	120,060	CM
107	Customer Services	472,780	472,780	390,976	50,457	1,724	1,242	296	142	1,632	26,311	CS
108	Fire Hydrants	39,056	39,056	36,752	2,126	68	32	27	2	49	-	CH
109		-	-	-	-	-	-	-	-	-	-	CH
110	Total Depreciation & Amort Expense	$ 3,724,621	$ 3,724,621	$ 2,724,570	$ 730,855	$ 37,929	$ 44,571	$ 3,297	$ 4,606	$ 27,340	$ 151,454	
	Taxes Other Than Income											
111	Commodity	$ 98,529	$ 98,529	$ 67,381	$ 26,555	$ 1,916	$ 1,823	$ 90	$ 178	$ 587	$ -	CBC
112	Demand	285,054	285,054	198,154	74,113	3,876	5,195	326	472	2,918	-	CMD
113	Customer Accounts	38,098	38,098	35,471	2,052	66	31	26	2	48	403	CB
114	Customer Meters	38,893	38,893	23,943	5,626	166	210	20	52	362	8,514	CM
115	Customer Services	109,106	109,106	90,228	11,644	398	287	68	33	377	6,072	CS
116	Fire Hydrants	12,839	12,839	12,081	699	22	11	9	1	16	-	CH
117	Total Taxes Other Than Income	$ 582,520	$ 582,520	$ 427,258	$ 120,689	$ 6,444	$ 7,556	$ 539	$ 738	$ 4,308	$ 14,989	
	O&M, Customer, A&G and Other Taxes											
118	Commodity	$ 2,756,308	$ 2,756,308	$ 1,884,949	$ 742,871	$ 53,593	$ 50,985	$ 2,515	$ 4,974	$ 16,420	$ -	
119	Demand	5,855,012	5,855,012	4,070,085	1,522,275	79,606	106,702	6,697	9,703	59,945	-	
120	Customer Accounts	2,418,803	2,418,803	2,252,007	130,275	4,190	1,985	1,635	110	3,032	25,570	
121	Customer Meters	810,735	810,735	499,101	117,284	3,453	4,371	415	1,093	7,541	177,477	
122	Customer Services	1,013,239	1,013,239	837,921	108,136	3,696	2,662	635	304	3,498	56,387	
123	Fire Hydrants	116,091	116,091	109,241	6,319	203	96	79	5	147	-	
124	**Total O&M, Customer, A&G and Other Taxes**	$ 12,970,189	$ 12,970,189	$ 9,653,303	$ 2,627,160	$ 144,741	$ 166,801	$ 11,977	$ 16,190	$ 90,583	$ 259,435	
	Labor Allocator											
125	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	CBC
126	Demand	-	-	-	-	-	-	-	-	-	-	CMD
127	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
128	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
129	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
130	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
131	Total Labor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Revenue and Expense Allocation to Rate Schedules at Proposed Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Irrigation	Public Authority	Multi-Family	Morningstar Ranch	Standpipe/ Construction	Private Fire	Alloc. Code (b)
	OPERATING INCOME											
132	Income Before Taxes	$ 5,320,565	$ 5,320,565	$ 3,232,480	$ 1,949,135	$ 142,274	$ 98,764	$ 1,948	$ 22,074	$ 109,709	$ (235,819)	
133	State Income Tax	188,374	188,374	105,337	80,521	6,171	3,901	29	990	4,841	(13,416)	
134	Federal Income Tax	767,757	767,757	429,323	328,181	25,153	15,900	116	4,035	19,730	(54,681)	
135	Total Income Taxes	$ 956,131	$ 956,131	$ 534,660	$ 408,702	$ 31,324	$ 19,802	$ 145	$ 5,025	$ 24,571	$ (68,098)	
136	Net Income After Tax	$ 4,364,435	$ 4,364,435	$ 2,697,820	$ 1,540,433	$ 110,951	$ 78,963	$ 1,803	$ 17,049	$ 85,138	$ (167,721)	
137	Present Return Rate Of Return	8.94%	8.94%	7.53%	15.22%	20.53%	12.46%	3.99%	27.56%	23.57%	-13.34%	
138	Present Relative Return Rate Of Return	1.00	1.00	0.84	1.70	2.30	1.39	0.45	3.08	2.64	(1.49)	
	State Income Tax											
139	Income Before Tax	$ 5,320,565	$ 5,320,565	$ 3,232,480	$ 1,949,135	$ 142,274	$ 98,764	$ 1,948	$ 22,074	$ 109,709	$ (235,819)	
140	Less: Interest Expense	1,476,206	1,476,206	1,082,746	305,848	16,329	19,147	1,365	1,869	10,917	37,984	
141	State Taxable Income	$ 3,844,360	$ 3,844,360	$ 2,149,734	$ 1,643,288	$ 125,945	$ 79,617	$ 582	$ 20,204	$ 98,792	$ (273,803)	
142	Pro Forma State Income Tax	$ 188,374	$ 188,374	$ 105,337	$ 80,521	$ 6,171	$ 3,901	$ 29	$ 990	$ 4,841	$ (13,416)	
143	Amortization of Flow Through Tax	0	0	0	0	0	0	0	0	0	0	
144	Subtotal State Income Tax	$ 188,374	$ 188,374	$ 105,337	$ 80,521	$ 6,171	$ 3,901	$ 29	$ 990	$ 4,841	$ (13,416)	
145	Deferred State Income Tax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
146	**Total State Income Tax**	**$ 188,374**	**$ 188,374**	**$ 105,337**	**$ 80,521**	**$ 6,171**	**$ 3,901**	**$ 29**	**$ 990**	**$ 4,841**	**$ (13,416)**	
	Federal Income Tax											
147	Income Before Tax	$ 5,320,565	$ 5,320,565	$ 3,232,480	$ 1,949,135	$ 142,274	$ 98,764	$ 1,948	$ 22,074	$ 109,709	$ (235,819)	
148	Less: Interest Expense	1,476,206	1,476,206	1,082,746	305,848	16,329	19,147	1,365	1,869	10,917	37,984	
149	Less: State Income Tax	188,374	188,374	105,337	80,521	6,171	3,901	29	990	4,841	(13,416)	
150	Federal Taxable Income	$ 3,655,986	$ 3,655,986	$ 2,044,397	$ 1,562,766	$ 119,774	$ 75,716	$ 554	$ 19,214	$ 93,951	$ (260,387)	
151	Pro Forma Federal Income Tax	$ 767,757	$ 767,757	$ 429,323	$ 328,181	$ 25,153	$ 15,900	$ 116	$ 4,035	$ 19,730	$ (54,681)	
152	ITC Amortization	-	-	-	-	-	-	-	-	-	-	CRB
153	Subtotal Federal Income Tax	$ 767,757	$ 767,757	$ 429,323	$ 328,181	$ 25,153	$ 15,900	$ 116	$ 4,035	$ 19,730	$ (54,681)	
154	Deferred Federal Income Tax	-	-	-	-	-	-	-	-	-	-	
155	**Total Federal Income Tax**	**767,757**	**767,757**	**429,323**	**328,181**	**25,153**	**15,900**	**116**	**4,035**	**19,730**	**(54,681)**	
156	**Total Income Tax**	**956,131**	**956,131**	**534,660**	**408,702**	**31,324**	**19,802**	**145**	**5,025**	**24,571**	**(68,098)**	

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Revenue and Expense Allocation to Rate Schedules at Proposed Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Irrigation	Public Authority	Multi-Family	Morningstar Ranch	Standpipe/ Construction	Private Fire	Alloc. Code (b)
PRESENT REVENUES TAXES & ROR												
	Proposed Revenues											
157	Revenues	$ 18,490,740	$ 18,490,740	$ 12,701,335	$ 4,503,603	$ 281,771	$ 260,576	$ 260,576	$ 260,576	$ 198,686	$ 23,616	
158	Other Revenue	269,712	269,712	184,447	72,692	5,244	4,989	246	487	1,607	-	
159	Total Present Revenue	**$ 18,760,452**	**$ 18,760,452**	**$ 12,885,782**	**$ 4,576,295**	**$ 287,015**	**$ 265,566**	**$ 260,823**	**$ 261,063**	**$ 200,292**	**$ 23,616**	
160	O&M, Customer, A&G and Other Taxes	$ 12,970,189	$ 12,970,189	$ 9,653,303	$ 2,627,160	$ 144,741	$ 166,801	$ 11,977	$ 16,190	$ 90,583	$ 259,435	
161	Income Before Tax	$ 5,790,263	$ 5,790,263	$ 3,232,480	$ 1,949,135	$ 142,274	$ 98,764	$ 248,846	$ 244,874	$ 109,709	$ (235,819)	
162	Less: Interest Expense	1,476,206	1,476,206	1,082,746	305,848	16,329	19,147	1,365	1,869	10,917	37,984	
163	State Taxable Income	$ 4,314,057	$ 4,314,057	$ 2,149,734	$ 1,643,288	$ 125,945	$ 79,617	$ 247,480	$ 243,004	$ 98,792	$ (273,803)	
164	Pro Forma State Income Tax	$ 188,374	$ 188,374	$ 105,337	$ 80,521	$ 6,171	$ 3,901	$ 29	$ 990	$ 4,841	$ (13,416)	
165	Amortization of Flow Through Tax	-	-	-	-	-	-	-	-	-	-	
166	Subtotal State Income Tax	$ 188,374	$ 188,373.62	$ 105,336.95	$ 80,521.09	$ 6,171.32	$ 3,901.24	$ 28.54	$ 990.00	$ 4,840.81	$ (13,416.34)	
167	Deferred State Income Tax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
168	**Total State Income Tax**	$ 188,374	$ 188,374	$ 105,337	$ 80,521	$ 6,171	$ 3,901	$ 29	$ 990	$ 4,841	$ (13,416)	
169	Income Before Tax	$ 5,790,263	$ 5,790,263	$ 3,232,480	$ 1,949,135	$ 142,274	$ 98,764	$ 248,846	$ 244,874	$ 109,709	$ (235,819)	
170	Less: Interest Expense	1,476,206	1,476,206	1,082,746	305,848	16,329	19,147	1,365	1,869	10,917	37,984	
171	Less: State Income Tax	188,374	188,374	105,337	80,521	6,171	3,901	29	990	4,841	(13,416)	
172		-	-	-	-	-	-	-	-	-	-	
173	Federal Taxable Income	$4,125,684	4,125,684	2,044,397	1,562,766	119,774	75,716	247,452	242,014	93,951	(260,387)	
174	Pro Forma Federal Income Tax	$ 767,757	767,757	429,323	328,181	25,153	15,900	116	4,035	19,730	(54,681)	
175	ITC Amortization	-	0	0	0	0	0	0	0	0	0	CRB
176	Subtotal Federal Income Tax	$767,757	767,757	429,323	328,181	25,153	15,900	116	4,035	19,730	(54,681)	
177	**Total Federal Income Tax**	$767,757	767,757	429,323	328,181	25,153	15,900	116	4,035	19,730	(54,681)	
178	**Total Income Tax**	$956,131	956,131	534,660	408,702	31,324	19,802	145	5,025	24,571	(68,098)	
179	**Income After Tax**	**$4,834,132**	**$4,834,132**	**$2,697,820**	**$1,540,433**	**$110,951**	**$78,963**	**$248,701**	**$239,849**	**$85,138**	**($167,721)**	
	Proposed Revenues											
180	**Return Rate Of Return**	9.90%	9.90%	7.53%	15.22%	20.53%	12.46%	550.49%	387.74%	23.57%	-13.34%	
181	**Realtive Rate Of Return**	1.00	1.00	0.76	1.54	2.07	1.26	55.62	39.18	2.38	(1.35)	

Supporting Schedules
(a) C-1, (b) G-7a, (c) H-1

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Rate Base and Plant Functionalization

Line No.	Acct No.	Description	Company Total (a)	Commodity Cost[A]	Demand [A]	Customer Accounts [A]	Customer Meters[A]	Customer Services[A]	Private Fire[A]	Allocation Code(b)
		PLANT IN SERVICE								
1		**Source of Supply Plant**								
2	30320	Land and Land Rights	$ 1,058,946	$ 272,007	$ 786,939	$ -	$ -	$ -	$ -	FWT
3	30420	Structures and Improvements	8,470,903	2,175,886	6,295,017	-	-	-	-	FWT
4	30520	Collecting and Impounding Res.	46,813	12,025	34,788	-	-	-	-	FWT
5	30620	Lake River and Other Intakes	-	-	-	-	-	-	-	FWT
6	30720	Wells and Springs	7,654,929	1,966,291	5,688,639	-	-	-	-	FWT
7	30820	Infiltration Galleries and Tunnels	-	-	-	-	-	-	-	FWT
8	30920	Supply Mains	1,214,701	312,015	902,685	-	-	-	-	FWT
9		Total Source of Supply Plant	$ 18,446,292	$ 4,738,224	$ 13,708,068	$ -	$ -	$ -	$ -	
		Pumping Plant								
10	31020	Power Generation Equipment	$ 1,065,542	$ 273,701	$ 791,841	$ -	$ -	$ -	$ -	FPU
11	31120	Elec.&Diesel Pump.Equipment	10,713,093	2,751,829	7,961,264	-	-	-	-	FPU
12	31130	Other Pumpng Plant	-	-	-	-	-	-	-	FPU
13		Total Pumping Plant	$ 11,778,635	$ 3,025,530	$ 8,753,105	$ -	$ -	$ -	$ -	
		Water Treatment Plant								
14	30330	Land and Land Rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FWT
15	30430	Structures and Improvements	-	-	-	-	-	-	-	FWT
16	32000	Water Treatment Equipment	482,921	124,046	358,875	-	-	-	-	FWT
17	32010	Water Treatment Plant	549,895	141,249	408,646	-	-	-	-	FWT
18	32020	Chemical Solution Feeders	272,609	70,024	202,585	-	-	-	-	FWT
19		'Total Water Treatment Plant	$ 1,305,426	$ 335,319	$ 970,106	$ -	$ -	$ -	$ -	
		Transmission and Distribution Plant								
20	30340	Land and Land Rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FDS
21	30440	Structures and Improvements	-	-	-	-	-	-	-	FDS
22	33000	Dist. Reservoirs & Standpipe	4,400	1,130	3,270	-	-	-	-	FDS
23	33010	Storage tanks	5,792,568	1,487,913	4,304,655	-	-	-	-	FDS
24	33020	Pressure Tanks	745,199	191,416	553,783	-	-	-	-	FDS
25	33140	Trans. and Distrib.Mains	50,393,729	12,944,432	37,449,297	-	-	-	-	FTDM
26	33340	Services	16,653,599	-	-	-	-	16,653,599	-	FCS
27	33440	Meters and Meter Installations	8,890,393	-	-	-	8,890,393	-	-	FCM
28	33540	Hydrants	2,554,783	-	-	-	-	-	2,554,783	FFH
29	33600	Backflow Prevention Devices	15,855	-	-	-	-	15,855	-	FCS
30	33900	Other Plant and Equipment	496,856	-	-	-	-	496,856	-	FCS
31		Total Transmission and Distribution Plant	$ 85,547,383	$ 14,624,892	$ 42,311,004	$ -	$ 8,890,393	$ 17,166,311	$ 2,554,783	
32		**Gross Plant In Service before Intangible and Gen.**	$ 117,077,735	$ 22,723,965	$ 65,742,283	$ -	$ 8,890,393	$ 17,166,311	$ 2,554,783	

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Rate Base and Plant Functionalization

Line No.	Acct No.	Description	Company Total (a)	Commodity Cost[A]	Demand [A]	Customer Accounts [A]	Customer Meters[A]	Customer Services[A]	Private Fire[A]	Allocation Code(b)
		General Plant								
33	30350	Land and Land Rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FGPCC
34	30450	Structures and Improvements	-	-	-	-	-	-	-	FGPCC
35	34050	Furniture and Equipment	226,321	21,964	63,543	113,160	8,593	16,592	2,469	FGPCC
36	34060	Computer Hardware	-	-	-	-	-	-	-	FGPCC
37	34070	Computer Software	1,093,922	106,161	307,133	546,961	41,534	80,197	11,935	FGPCC
38	34150	Transportation Equipment	1,751,759	170,002	491,830	875,880	66,511	128,424	19,113	FGPCC
39	34250	Stores Equipment	-	-	-	-	-	-	-	FGPCC
40	34350	Tools, Shop and Garage Equipment	826,883	80,246	232,158	413,441	31,395	60,620	9,022	FGPCC
41	34450	Laboratory Equipment	6,346	616	1,782	3,173	241	465	69	FGPCC
42	34550	Power Operated Equipment	103,254	10,020	28,990	51,627	3,920	7,570	1,127	FGPCC
43	34650	Communication Equipment	1,669,435	162,013	468,716	834,717	63,385	122,389	18,215	FGPCC
44	34750	Miscellaneous Equipment	184,714	17,926	51,861	92,357	7,013	13,542	2,015	FGPCC
45	34751	Miscellaneous Equipment - CNG	456,709	44,322	128,227	228,355	17,340	33,482	4,983	FGPCC
46	34850	Other Tangible Property	264,358	25,655	74,222	132,179	10,037	19,381	2,884	FGPCC
47		Total General Plant	$ 6,583,701	$ 638,925	$ 1,848,462	$ 3,291,850	$ 249,969	$ 482,662	$ 71,832	
		Intangible Plant								
48	30110	Organization	$ 57,809	$ 11,220	$ 32,461	$ -	$ 4,390	$ 8,476	$ 1,261	FGPIS
49	30210	Franchises and Consents	171,904	33,365	96,529	-	13,054	25,205	3,751	FGPIS
50	33910	Misc. Intangible Plant	-	-	-	-	-	-	-	FGPIS
51		Total Intangible Plant	$ 229,713	$ 44,586	$ 128,990	$ -	$ 17,443	$ 33,681	$ 5,013	
52		Reconciling Amount	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FPIS
53		**Subotal Gross Plant In Service(c)**	$ 123,891,149	$ 23,407,476	$ 67,719,735	$ 3,291,850	$ 9,157,806	$ 17,682,654	$ 2,631,628	
		Allocated Coporate Plant								
54	90300	Land and Land Rights	28,375	2,754	7,967	14,188	1,077	2,080	310	FGPCC
55	90400	Structures and Improvments	938,406	91,069	263,470	469,203	35,629	68,796	10,239	FGPCC
56	94000	Office Furniture and Fixtures	128,380	12,459	36,044	64,190	4,874	9,412	1,401	FGPCC
57	94010	Computers and Software	350,882	34,052	98,515	175,441	13,322	25,724	3,828	FGPCC
58	94020	Customer First	6,138,689	595,738	1,723,519	3,069,345	233,073	450,037	66,977	FGPCC
59	95500	Power Generation	690	67	194	345	26	51	8	FGPCC
60	99500	Power Operated Equipment	114,018	11,065	32,012	57,009	4,329	8,359	1,244	FGPCC
61		**Subotal Allocated Corporate Plant**	$ 7,699,440	$ 747,204	$ 2,161,721	$ 3,849,720	$ 292,332	$ 564,458	$ 84,006	
54		**Total Gross Plant In Service(c)**	**$ 131,590,588**	**$ 24,154,679**	**$ 69,881,456**	**$ 7,141,570**	**$ 9,450,137**	**$ 18,247,112**	**$ 2,715,634**	

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Rate Base and Plant Functionalization

Line No.	Acct No.	Description	Company Total (a)	Commodity Cost[A]	Demand [A]	Customer Accounts [A]	Customer Meters[A]	Customer Services[A]	Private Fire[A]	Allocation Code(b)
		ACCUMULATED DEPRECIATION AND AMORTIZATION								
		Source of Supply Plant								
63	30320	Land and Land Rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FWT
64	30420	Structures and Improvements	3,723,206	956,365	2,766,841	-	-	-	-	FWT
65	30520	Collecting and Impounding Res.	18,537	4,761	13,775	-	-	-	-	FWT
66	30620	Lake River and Other Intakes	-	-	-	-	-	-	-	FWT
67	30720	Wells and Springs	2,850,908	732,301	2,118,607	-	-	-	-	FWT
68	30820	Infiltration Galleries and Tunnels	-	-	-	-	-	-	-	FWT
69	30920	Supply Mains	195,359	50,181	145,178	-	-	-	-	FWT
70		Total Source of Supply Plant	$ 6,788,010	$ 1,743,608	$ 5,044,401	$ -	$ -	$ -	$ -	
		Pumping Plant								
71	31020	Power Generation Equipment	$ 315,461	$ 81,031	$ 234,430	$ -	$ -	$ -	$ -	FPU
72	31120	Elec.&Diesel Pump.Equipment	7,464,655	1,917,416	5,547,240	-	-	-	-	FPU
73	31130	Other Pumping Equipment	-	-	-	-	-	-	-	FPU
74		Total Pumping Plant	$ 7,780,116	$ 1,998,447	$ 5,781,669	$ -	$ -	$ -	$ -	
		Total Water Treatment Plant								
75	30330	Land and Land Rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FWT
76	30430	Structures and Improvements	-	-	-	-	-	-	-	FWT
77	32000	Water Treatment Equipment	3,991.86	1,025	2,966	-	-	-	-	FWT
78	32010	Water Treatment Plant	361,970	92,978	268,992	-	-	-	-	FWT
79	32020	Chemical Solution Feeders	179,927	46,217	133,710	-	-	-	-	FWT
80		'Total Water Treatment Plant	$ 545,889	$ 140,220	$ 405,669	$ -	$ -	$ -	$ -	
		Transmission and Distribution Plant								
81	30340	Land and Land Rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FDS
82	30440	Structures and Improvements	-	-	-	-	-	-	-	FDS
83	33000	Dist. Reservoirs & Standpipe	374	96	278	-	-	-	-	FDS
84	33010	Storage tanks	2,224,570	571,416	1,653,154	-	-	-	-	FDS
85	33020	Pressure Tanks	521,347	133,916	387,431	-	-	-	-	FDS
86	33140	Trans. and Distrib.Mains	24,148,092	6,202,822	17,945,270	-	-	-	-	FTDM
87	33340	Services	3,205,711	-	-	-	-	3,205,711	-	FCS
88	33440	Meters and Meter Installations	4,176,265	-	-	-	4,176,265	-	-	FCM
89	33540	Hydrants	981,669	-	-	-	-	-	981,669	FFH
	33600	Backflow Prevention Devices	12,941	-	-	-	-	12,941	-	FCS
90	33900	Other Plant and Equipment	375,470	-	-	-	-	375,470	-	FCS
91		Total Transmission and Distribution Plant	$ 35,646,439	$ 6,908,251	$ 19,986,132	$ -	$ 4,176,265	$ 3,594,122	$ 981,669	

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Rate Base and Plant Functionalization

Line No.	Acct No.	Description	Company Total (a)	Commodity Cost[A]	Demand [A]	Customer Accounts [A]	Customer Meters[A]	Customer Services[A]	Private Fire[A]	Allocation Code(b)
		General Plant								
92	30350	Land and Land Rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FGPCC
93	30450	Structures and Improvements	-	-	-	-	-	-	-	FGPCC
94	34050	Furniture and Equipment	188,548	18,298	52,937	94,274	7,159	13,823	2,057	FGPCC
95	34060	Computer Hardware	-	-	-	-	-	-	-	FGPCC
96	34070	Computer Software	805,073	78,130	226,035	402,537	30,567	59,021	8,784	FGPCC
97	34150	Transportation Equipment	1,027,978	99,762	288,619	513,989	39,030	75,363	11,216	FGPCC
98	34250	Stores Equipment	-	-	-	-	-	-	-	FGPCC
99	34350	Tools, Shop and Garage Equipment	248,958	24,161	69,898	124,479	9,452	18,252	2,716	FGPCC
100	34450	Laboratory Equipment	5,961	579	1,674	2,981	226	437	65	FGPCC
101	34550	Power Operated Equipment	58,326	5,660	16,376	29,163	2,215	4,276	636	FGPCC
102	34650	Communication Equipment	1,228,799	119,251	345,002	614,400	46,655	90,085	13,407	FGPCC
103	34750	Miscellaneous Equipment	138,078	13,400	38,767	69,039	5,243	10,123	1,507	FGPCC
104	34751	Miscellaneous Equipment - CNG	119,082	11,556	33,434	59,541	4,521	8,730	1,299	FGPCC
105	34850	Other Tangible Property	251,608	24,418	70,642	125,804	9,553	18,446	2,745	FGPCC
106	34750	Total General Plant	$ 4,072,412	$ 395,213	$ 1,143,384	$ 2,036,206	$ 154,621	$ 298,555	$ 44,433	
107		Retirement Work in Progress	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FPIS
108		Advances in Aid of Construction	-	-	-	-	-	-	-	FPIS
109		**Subtotal Accumulated Depreciation/Amortization(c)**	$ 54,832,866	$ 11,185,739	$ 32,361,256	$ 2,036,206	$ 4,330,886	$ 3,892,677	$ 1,026,102	
110		**Allocated Corporate Accumulated Depreciation**								
111	90300	Land and Land Rights	-	-	-	-	-	-	-	FGPCC
112	90400	Structures and Improvments	58,226	5,651	16,348	29,113	2,211	4,269	635	FGPCC
113	94000	Office Furniture and Fixtures	15,699	1,524	4,408	7,849	596	1,151	171	FGPCC
114	94010	Computers and Software	48,147	4,673	13,518	24,074	1,828	3,530	525	FGPCC
115	94020	Customer First	63,491	6,162	17,826	31,746	2,411	4,655	693	FGPCC
116	95500	Power Generation	63	6	18	32	2	5	1	FGPCC
117	99500	Power Operated Equipment	10,452	1,014	2,934	5,226	397	766	114	FGPCC
118		**Subotal Allocated Corporate Accumulated Depreciation**	$ 196,078.71	$ 19,028.75	$ 55,051.72	$ 98,039.36	$ 7,444.70	$ 14,374.84	$ 2,139.34	
119		**Accumulated Depreciation/Amortization(c)**	**$ 55,028,945**	**$ 11,204,768**	**$ 32,416,307**	**$ 2,134,246**	**$ 4,338,330**	**$ 3,907,052**	**$ 1,028,241**	
120		**Net Plant**	**$ 76,561,644**	**$ 12,949,911**	**$ 37,465,149**	**$ 5,007,325**	**$ 5,111,807**	**$ 14,340,060**	**$ 1,687,392**	
121		Construction Work In Progress	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FNP
122		Plus: Working Capital Assets/Other (net)	$ (587,284)	$ (99,335)	$ (287,385)	$ (38,410)	$ (39,211)	$ (109,999)	$ (12,944)	FNPCA
123		Less:Contributions & Advances in Aid of Construction	$ (27,128,960)	$ (4,588,690)	$ (13,275,453)	$ (1,774,302)	$ (1,811,325)	$ (5,081,277)	$ (597,913)	FNP
124		**Total Rate Base**	**$ 48,845,400**	**$ 8,261,886**	**$ 23,902,311**	**$ 3,194,612**	**$ 3,261,271**	**$ 9,148,784**	**$ 1,076,536**	

Supporting Schedules
(a) B-1, (b) G-7b, (c) B-2

Recap Schedules
[A] G-2

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
O&M Expenses, Depreciation Expenses and Income Functionalization at Present Revenues

Line No.	Acct No.	Description	Adjusted Test Year(a)	Commodity Cost[A]	Demand [A]	Customer Accounts [A]	Customer Meters[A]	Customer Services[A]	Private Fire[A]	Allocation Code(b)	Labor
		INCOME STATEMENT									
		Source of Supply Expenses									
		Operation									
1	610.1	Purchased Water	11,068	2,843	8,225	-	-	-	-	FSS	
2	615.1	Purchased Power	577,823	577,823	-	-	-	-	-	FPP	
3	618.1	Chemicals	1,420	1,420	-	-	-	-	-	FBC	
4	631.1	Contractual Services - Engineering	167	43	124	-	-	-	-	FSS	
5	634.1	Contractual Services - Management Fees	600,126	154,152	445,974	-	-	-	-	FSS	
6	636.1	Contractual Services - Other	1,098,002	282,039	815,963	-	-	-	-	FSS	
7	650.1	Transportation Expenses	79,675	20,466	59,209	-	-	-	-	FSS	
8		Total Operation	$ 2,368,281	$ 1,038,786	$ 1,329,495	$ -	$ -	$ -	$ -		
		Maintenance									
9	620.2	Materials and Supplies	30,382	30,382	-	-	-	-	-	FBC	
10	641.2	Rental of Building/Real Property	41,990	10,786	31,204	-	-	-	-	FSS	
11		Total Maintenance	$ 72,373	$ 41,168	$ 31,204	$ -	$ -	$ -	$ -		
12		**Total Source of Supply Expenses**	$ 2,440,653	$ 1,079,954	$ 1,360,699	$ -	$ -	$ -	$ -		
		Water Treatment Expenses									
		Operation									
13	615.3	Purchased Power	426,732	109,613	317,119	-	-	-	-	FWT	
14	618.3	Chemicals	76,732	76,732	-	-	-	-	-	FBC	
15	631.3	Contractual Services - Engineering	125	32	93	-	-	-	-	FWT	
16	634.3	Contractual Services - Management Fees	600,126	154,152	445,974	-	-	-	-	FWT	
17	636.3	Contractual Services - Other	546,342	140,337	406,005	-	-	-	-	FWT	
18	650.3	Transportation Expenses	39,838	10,233	29,605	-	-	-	-	FWT	
19		Total Operation	$ 1,689,894	$ 491,098	$ 1,198,796	$ -	$ -	$ -	$ -		
		Maintenance									
20	620.4	Materials and Supplies	30,382	30,382	-	-	-	-	-	FBC	
21		Total Maintenance	$ 30,382	$ 30,382	$ -	$ -	$ -	$ -	$ -		
22		**Total Water Treatment**	$ 1,720,276	$ 521,480	$ 1,198,796	$ -	$ -	$ -	$ -		
23		**Total Production Expenses**	$ 4,160,929	$ 1,601,435	$ 2,559,495	$ -	$ -	$ -	$ -		
		Transmission and Distribution Expenses									
		Operation									
24	615.5	Purchased Power	426,732	72,953	211,058	-	44,348	85,630	12,744	FTD	
25	631.5	Contractual Services - Engineering	125	21	62	-	13	25	4	FTD	
26	634.5	Contractual Services - Management Fees	750,157	128,244	371,021	-	77,959	150,530	22,403	FTD	
27	635.5	Contractual Services - Testing	69,941	11,957	34,592	-	7,269	14,035	2,089	FTD	
28	636.5	Contractual Services - Other	545,012	93,173	269,558	-	56,640	109,365	16,276	FTD	
29	650.5	Transportation Expenses	39,838	6,811	19,703	-	4,140	7,994	1,190	FTD	
30		Total Operation	$1,831,805	313,159	905,995	0	190,368	367,578	54,705		
		Maintenance									
31	620.6	Materials and Supplies	30,382	5,194	15,027	-	3,157	6,097	907	FTD	
32		Total Maintenance	$ 30,382	$ 5,194	$ 15,027	$ -	$ 3,157	$ 6,097	$ 907		

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
O&M Expenses, Depreciation Expenses and Income Functionalization at Present Revenues

Line No.	Acct No.	Description	Adjusted Test Year(a)	Commodity Cost[A]	Demand [A]	Customer Accounts [A]	Customer Meters[A]	Customer Services[A]	Private Fire[A]	Allocation Code(b)	Labor
33		**Total Transmission & Distribution Expenses**	$ 1,862,187	$ 318,353	$ 921,022	$ -	$ 193,525	$ 373,675	$ 55,612		

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
O&M Expenses, Depreciation Expenses and Income Functionalization at Present Revenues

Line No.	Acct No.	Description	Adjusted Test Year(a)	Commodity Cost[A]	Demand [A]	Customer Accounts [A]	Customer Meters[A]	Customer Services[A]	Private Fire[A]	Allocation Code(b)	Labor
		Customer Accounts Expenses									
		Operation									
34	620.7	Materials and Supplies	5,064	-	-	5,064	-	-	-	FCC	
35	634.7	Contractual Services - Management Fees	750,157	-	-	750,157	-	-	-	FCC	
36	636.7	Contractual Services - Other	269,182	-	-	269,182	-	-	-	FCC	
37	650.7	Transportation Expenses	19,919	-	-	19,919	-	-	-	FCC	
38	670.7	Bad Debt Expense	111,600	-	-	111,600	-	-	-	FCC	
39	675.7	Miscellaneous Expenses	20,345	-	-	20,345	-	-	-	FCC	
40		**Total Customer Accounts Expenses**	$ 1,176,266	$ -	$ -	$ 1,176,266	$ -	$ -	$ -		
41		**Total O&M w/oA&G Expenses**	$ 7,199,383	$ 1,919,788	$ 3,480,517	$ 1,176,266	$ 193,525	$ 373,675	$ 55,612		
		Administrative and General Expenses									
		Operation									
42	620.8	Materials and Supplies	5,064	519	1,336	3,013	61	118	18	FTOMPIS	
43	632.8	Contractual Services - Accounting	107,843	11,046	28,458	64,160	1,298	2,507	373	FTOMPIS	
44	633.8	Contractual Services - Legal	9,013	923	2,378	5,362	109	210	31	FTOMPIS	
45	634.8	Contractual Services - Management Fees	300,063	30,734	79,182	178,519	3,613	6,976	1,038	FTOMPIS	
46	636.8	Contractual Services - Other	273,171	27,980	72,086	162,520	3,289	6,351	945	FTOMPIS	
47	642.8	Rental of Equipment	23,137	2,370	6,105	13,765	279	538	80	FTOMPIS	
48	650.8	Transportation Expenses	18,028	1,846	4,757	10,725	217	419	62	FTOMPIS	
49	657.8	Insurance - General Liability	170,351	33,064	95,656	-	12,936	24,977	3,717	FGPIS	
50	668.8	Water Resource Conservation Expense	162,200	33,227	85,605	30,798	3,906	7,542	1,122	FTOMWPC	
51	675.8	Miscellaneous Expenses	345,835	35,422	91,261	205,751	4,164	8,040	1,197	FTOMPIS	
52		Total Operation	$ 1,414,703	$ 177,130	$ 466,826	$ 674,613	$ 29,871	$ 57,678	$ 8,584		
		Maintenance									
		Other - Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
53		**Total Administrative and General Expenses**	$ 1,414,703	$ 177,130	$ 466,826	$ 674,613	$ 29,871	$ 57,678	$ 8,584		
54		**Total Operation and Maintenance Expenses**	$ 8,614,086	$ 2,096,918	$ 3,947,343	$ 1,850,880	$ 223,397	$ 431,353	$ 64,196		
55		**Depreciation & Amort Expense**	$ 3,724,621	$ 560,861	$ 1,622,615	$ 480,863	$ 548,446	$ 472,780	$ 39,056		
56		**Taxes Other Than Income**	$ 506,306	$ 85,638	$ 247,759	$ 33,114	$ 33,805	$ 94,832	$ 11,159	FNP	
57		**Total Operating Expenses Before Income Taxes**	$ 12,845,013	$ 2,743,417	$ 5,817,717	$ 2,364,856	$ 805,647	$ 998,964	$ 114,412		
		Total Labor	$ -	$ -	$ -	$ -	$ -	$ -	$ -		L

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
O&M Expenses, Depreciation Expenses and Income Functionalization at Present Revenues

Line No.	Acct No.	Description	Adjusted Test Year(a)	Commodity Cost[A]	Demand [A]	Customer Accounts [A]	Customer Meters[A]	Customer Services[A]	Private Fire[A]	Allocation Code(b)	Labor
		Depreciation Expense									
		Source of Supply Plant									
58	304.2	Structures and Improvements	282,006	72,438	209,568	-	-	-	-	FECMD	
59	305.2	Collecting and Impounding Res.	1,170	301	870	-	-	-	-	FECMD	
60	307.2	Wells and Springs	254,397	65,346	189,051	-	-	-	-	FECMD	
61	309.2	Supply Mains	24,294	6,240	18,054	-	-	-	-	FECMD	
62		Total Source of Supply Plant	$ 561,868	$ 144,325	$ 417,543	$ -	$ -	$ -	$ -		
		Pumping Plant									
63	311.2	Power Generation Equipment	42,309	10,868	31,441	-	-	-	-	FPU	
64	311.3	Elec.&Diesel Pump.Equipment	740,432	190,192	550,240	-	-	-	-	FPU	
65		Total Pumping Plant	$ 782,741	$ 201,059	$ 581,681	$ -	$ -	$ -	$ -		
		Water Treatment Plant									
66	320.0	Water Treatment Equipment	16,081	4,131	11,951	-	-	-	-	FECMD	
67	320.1	Water Treatment Plant	18,312	4,704	13,608	-	-	-	-	FECMD	
68	320.2	Chemical Solution Feeders	32,833	8,434	24,400	-	-	-	-	FECMD	
69		Total Pumping & Purification	$ 67,226	$ 17,268	$ 49,958	$ -	$ -	$ -	$ -		
		Transmission and Distribution Plant									
70	303.4	Land and Land Rights	$ 0	$ 0	$ 0	$ -	$ -	$ -	$ -	FDS	
71	304.4	Structures and Improvements	0	0	0	-	-	-	-	FDS	
72	330	Dist. Standpipe and Reserv.	98	25	73	-	-	-	-	FDS	
73	330.1	Storage tanks	127,061	32,638	94,423	-	-	-	-	FDS	
74	330.2	Pressure Tanks	35,548	9,131	26,417	-	-	-	-	FDS	
75	331.4	Trans. and Distrib.Mains	995,383	255,680	739,703	-	-	-	-	FTDM	
76	333.4	Services	553,675	-	-	-	-	553,675	-	FCS	
77	334.4	Meters and Meter Installations	590,341	-	-	-	590,341	-	-	FCM	
78	335.4	Hydrants	51,096	-	-	-	-	-	51,096	FFH	
79	336.0	Backflow Prevention Devices	1,058	272	786	-	-	-	-	FDS	
80	339.0	Other Plant & Equipment	29,382	7,547	21,835	-	-	-	-	FDS	
81		Total Transmission and Distribution Plant	$ 2,383,641	$ 305,293	$ 883,237	$ -	$ 590,341	$ 553,675	$ 51,096		

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
O&M Expenses, Depreciation Expenses and Income Functionalization at Present Revenues

Line No.	Acct No.	Description	Adjusted Test Year(a)	Commodity Cost[A]	Demand [A]	Customer Accounts [A]	Customer Meters[A]	Customer Services[A]	Private Fire[A]	Allocation Code(b)	Labor
		General Plant									
82	340.5	Furniture and Equipment	4,431	430	1,244	2,215	168	325	48	FGPCC	
83	340.7	Computer Software	133,900	12,994	37,594	66,950	5,084	9,816	1,461	FGPCC	
84	341.5	Transportation Equipment	223,848	21,724	62,848	111,924	8,499	16,411	2,442	FGPCC	
85	343.5	Tools,Shop and Garage Equip.	40,874	3,967	11,476	20,437	1,552	2,997	446	FGPCC	
86	344.5	Laboratory Equipment	329	32	92	164	12	24	4	FGPCC	
87	345.5	Power Operated Equipment	5,163	501	1,450	2,581	196	378	56	FGPCC	
88	346.5	Communication Equipment	104,965	10,186	29,470	52,482	3,985	7,695	1,145	FGPCC	
89	347.5	Miscellaneous Equipment	6,679	648	1,875	3,340	254	490	73	FGPCC	
90	347.5	Miscellaneous Equipment - CNG	15,208	1,476	4,270	7,604	577	1,115	166	FGPCC	
91	348.5	Other Tangible Property	10,898	1,058	3,060	5,449	414	799	119	FGPCC	
92		Total General Plant	$ 546,294	$ 53,016	$ 153,379	$ 273,147	$ 20,742	$ 40,050	$ 5,960		
93		Subtotal Direct Depreciation Expense	**$ 4,341,769**	**$ 720,961**	**$ 2,085,799**	**$ 273,147**	**$ 611,082**	**$ 593,724**	**$ 57,056**		
		Amortization of Property Losses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FGPIS	
94	903	Land and Land Rights	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	FGPCC	
95	904	Structures and Improvments	24,023	2,331	6,745	12,012	912	1,761	262	FGPCC	
96	940	Office Furniture and Fixtures	8,563	831	2,404	4,281	325	628	93	FGPCC	
97	940.1	Computers and Software	70,176	6,810	19,703	35,088	2,664	5,145	766	FGPCC	
98	940.2	Customer First	306,934	29,787	86,176	153,467	11,654	22,502	3,349	FGPCC	
99	955	Power Generation	34	3	10	17	1	3	0	FGPCC	
98	995	Power Operated Equipment	5,701	553	1,601	2,850	216	418	62	FGPCC	
100		Subtotal Allocated Depreciation Expense	$ 415,432	$ 40,316	$ 116,638	$ 207,716	$ 15,773	$ 30,456	$ 4,533		
		Amortization of Regulatory Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FGPIS	
101		CIAC/EADIT Amortization - General	$ (1,032,581)	$ (200,417)	$ (579,822)	$ -	$ (78,410)	$ (151,400)	$ (22,532)	FGPIS	
102		Total Depreciation & Amortization	**$ 3,724,621**	**$ 560,861**	**$ 1,622,615**	**$ 480,863**	**$ 548,446**	**$ 472,780**	**$ 39,056**		

Supporting Schedules
(a) B-2 ; (b) G-7b

Recap Schedules
[A] G-3

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
O&M Expenses, Depreciation Expenses and Income Functionalization at Proposed Revenues

Line No.	Acct No.	Description	Adjusted Test Year(a)	Commodity Cost[A]	Demand [A]	Customer Accounts [A]	Customer Meters[A]	Customer Services[A]	Private Fire[A]	Allocation Code(b)	Labor
		INCOME STATEMENT									
		Source of Supply Expenses									
		Operation									
1	610.1	Purchased Water	11,068	2,843	8,225	-	-	-	-	FSS	
2	615.1	Purchased Power	577,823	577,823	-	-	-	-	-	FPP	
3	618.1	Chemicals	1,420	1,420	-	-	-	-	-	FBC	
4	631.1	Contractual Services - Engineering	167	43	124	-	-	-	-	FSS	
5	634.1	Contractual Services - Management Fees	600,126	154,152	445,974	-	-	-	-	FSS	
6	636.1	Contractual Services - Other	1,098,002	282,039	815,963	-	-	-	-	FSS	
7	650.1	Transportation Expenses	79,675	20,466	59,209	-	-	-	-	FSS	
8		Total Operation	$ 2,368,281	$ 1,038,786	$ 1,329,495	$ -	$ -	$ -	$ -		
		Maintenance									
9	620.2	Materials and Supplies	30,382	30,382	-	-	-	-	-	FBC	
10	641.2	Rental of Building/Real Property	41,990	10,786	31,204	-	-	-	-	FSS	
11		Total Maintenance	$ 72,373	$ 41,168	$ 31,204	$ -	$ -	$ -	$ -		
12		**Total Source of Supply Expenses**	$ 2,440,653	$ 1,079,954	$ 1,360,699	$ -	$ -	$ -	$ -		
		Water Treatment Expenses									
		Operation									
13	615.3	Purchased Power	426,732	109,613	317,119	-	-	-	-	FWT	
14	618.3	Chemicals	76,732	76,732	-	-	-	-	-	FBC	
15	631.3	Contractual Services - Engineering	125	32	93	-	-	-	-	FWT	
16	634.3	Contractual Services - Management Fees	600,126	154,152	445,974	-	-	-	-	FWT	
17	636.3	Contractual Services - Other	546,342	140,337	406,005	-	-	-	-	FWT	
18	650.3	Transportation Expenses	39,838	10,233	29,605	-	-	-	-	FWT	
19		Total Operation	$ 1,689,894	$ 491,098	$ 1,198,796	$ -	$ -	$ -	$ -		
		Maintenance									
20	620.4	Materials and Supplies	30,382	30,382	-	-	-	-	-	FBC	
21		Total Maintenance	$ 30,382	$ 30,382	$ -	$ -	$ -	$ -	$ -		
22		**Total Water Treatment**	$ 1,720,276	$ 521,480	$ 1,198,796	$ -	$ -	$ -	$ -		
23		**Total Production Expenses**	$ 4,160,929	$ 1,601,435	$ 2,559,495	$ -	$ -	$ -	$ -		
		Transmission and Distribution Expenses									
		Operation									
24	615.5	Purchased Power	426,732	72,953	211,058	-	44,348	85,630	12,744	FTD	
25	631.5	Contractual Services - Engineering	125	21	62	-	13	25	4	FTD	
26	634.5	Contractual Services - Management Fees	750,157	128,244	371,021	-	77,959	150,530	22,403	FTD	
27	635.5	Contractual Services - Testing	69,941	11,957	34,592	-	7,269	14,035	2,089	FTD	
28	636.5	Contractual Services - Other	545,012	93,173	269,558	-	56,640	109,365	16,276	FTD	
29	650.5	Transportation Expenses	39,838	6,811	19,703	-	4,140	7,994	1,190	FTD	
30		Total Operation	$1,831,805	313,159	905,995	0	190,368	367,578	54,705		
		Maintenance									
31	620.6	Materials and Supplies	30,382	5,194	15,027	-	3,157	6,097	907	FTD	
32		Total Maintenance	$ 30,382	$ 5,194	$ 15,027	$ -	$ 3,157	$ 6,097	$ 907		
33		**Total Transmission & Distribution Expenses**	$ 1,862,187	$ 318,353	$ 921,022	$ -	$ 193,525	$ 373,675	$ 55,612		

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
O&M Expenses, Depreciation Expenses and Income Functionalization at Proposed Revenues

Line No.	Acct No.	Description	Adjusted Test Year(a)	Commodity Cost[A]	Demand [A]	Customer Accounts [A]	Customer Meters[A]	Customer Services[A]	Private Fire[A]	Allocation Code(b)	Labor
		Customer Accounts Expenses									
		Operation									
34	620.7	Materials and Supplies	5,064	-	-	5,064	-	-	-	FCC	
35	634.7	Contractual Services - Management Fees	750,157	-	-	750,157	-	-	-	FCC	
36	636.7	Contractual Services - Other	269,182	-	-	269,182	-	-	-	FCC	
37	650.7	Transportation Expenses	19,919	-	-	19,919	-	-	-	FCC	
38	670.7	Bad Debt Expense	160,562	-	-	160,562	-	-	-	FCC	
39	675.7	Miscellaneous Expenses	20,345	-	-	20,345	-	-	-	FCC	
40		**Total Customer Accounts Expenses**	$ 1,225,228	$ -	$ -	$ 1,225,228	$ -	$ -	$ -		
41		**Total O&M w/oA&G Expenses**	$ 7,248,345	$ 1,919,788	$ 3,480,517	$ 1,225,228	$ 193,525	$ 373,675	$ 55,612		
		Administrative and General Expenses									
		Operation									
42	620.8	Materials and Supplies	5,064	519	1,336	3,013	61	118	18	FTOMPIS	
43	632.8	Contractual Services - Accounting	107,843	11,046	28,458	64,160	1,298	2,507	373	FTOMPIS	
44	633.8	Contractual Services - Legal	9,013	923	2,378	5,362	109	210	31	FTOMPIS	
45	634.8	Contractual Services - Management Fees	300,063	30,734	79,182	178,519	3,613	6,976	1,038	FTOMPIS	
46	636.8	Contractual Services - Other	273,171	27,980	72,086	162,520	3,289	6,351	945	FTOMPIS	
47	642.8	Rental of Equipment	23,137	2,370	6,105	13,765	279	538	80	FTOMPIS	
48	650.8	Transportation Expenses	18,028	1,846	4,757	10,725	217	419	62	FTOMPIS	
49	657.8	Insurance - General Liability	170,351	33,064	95,656	-	12,936	24,977	3,717	FGPIS	
50	668.8	Water Resource Conservation Expense	162,200	33,227	85,605	30,798	3,906	7,542	1,122	FTOMWPC	
51	675.8	Miscellaneous Expenses	345,835	35,422	91,261	205,751	4,164	8,040	1,197	FTOMPIS	
52		Total Operation	$ 1,414,703	$ 177,130	$ 466,826	$ 674,613	$ 29,871	$ 57,678	$ 8,584		
		Maintenance									
		Other - Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
53		**Total Administrative and General Expenses**	$ 1,414,703	$ 177,130	$ 466,826	$ 674,613	$ 29,871	$ 57,678	$ 8,584		
54		**Total Operation and Maintenance Expenses**	$ 8,663,048	$ 2,096,918	$ 3,947,343	$ 1,899,842	$ 223,397	$ 431,353	$ 64,196		
55		**Depreciation & Amort Expense**	$ 3,724,621	$ 560,861	$ 1,622,615	$ 480,863	$ 548,446	$ 472,780	$ 39,056		
56		**Taxes Other Than Income**	$ 582,520	$ 98,529	$ 285,054	$ 38,098	$ 38,893	$ 109,106	$ 12,839	FNP	
57		**Total Operating Expenses Before Income Taxes**	$ 12,970,189	$ 2,756,308	$ 5,855,012	$ 2,418,803	$ 810,735	$ 1,013,239	$ 116,091		
		Total Labor	$ -	$ -	$ -	$ -	$ -	$ -	$ -		L

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
O&M Expenses, Depreciation Expenses and Income Functionalization at Proposed Revenues

Line No.	Acct No.	Description	Adjusted Test Year(a)	Commodity Cost[A]	Demand [A]	Customer Accounts [A]	Customer Meters[A]	Customer Services[A]	Private Fire[A]	Allocation Code(b)	Labor
		Depreciation Expense									
		Source of Supply Plant									
58	304.2	Structures and Improvements	282,006	72,438	209,568	-	-	-	-	FECMD	
59	305.2	Collecting and Impounding Res.	1,170	301	870	-	-	-	-	FECMD	
60	307.2	Wells and Springs	254,397	65,346	189,051	-	-	-	-	FECMD	
61	309.2	Supply Mains	24,294	6,240	18,054	-	-	-	-	FECMD	
62		Total Source of Supply Plant	$ 561,868	$ 144,325	$ 417,543	$ -	$ -	$ -	$ -		
		Pumping Plant									
63	311.2	Power Generation Equipment	42,309	10,868	31,441	-	-	-	-	FPU	
64	311.3	Elec.&Diesel Pump.Equipment	740,432	190,192	550,240	-	-	-	-	FPU	
65		Total Pumping Plant	$ 782,741	$ 201,059	$ 581,681	$ -	$ -	$ -	$ -		
		Water Treatment Plant									
66	320.0	Water Treatment Equipment	16,081	4,131	11,951	-	-	-	-	FECMD	
67	320.1	Water Treatment Plant	18,312	4,704	13,608	-	-	-	-	FECMD	
68	320.2	Chemical Solution Feeders	32,833	8,434	24,400	-	-	-	-	FECMD	
69		Total Pumping & Purification	$ 67,226	$ 17,268	$ 49,958	$ -	$ -	$ -	$ -		
		Transmission and Distribution Plant									
70	330	Dist. Standpipe and Reserv.	98	25	73	-	-	-	-	FDS	
71	330.1	Storage tanks	127,061	32,638	94,423	-	-	-	-	FDS	
72	330.2	Pressure Tanks	35,548	9,131	26,417	-	-	-	-	FDS	
73	331.4	Trans. and Distrib.Mains	995,383	255,680	739,703	-	-	-	-	FTDM	
74	333.4	Services	553,675	-	-	-	-	553,675	-	FCS	
75	334.4	Meters and Meter Installations	590,341	-	-	-	590,341	-	-	FCM	
76	335.4	Hydrants	51,096	-	-	-	-	-	51,096	FFH	
77	336.0	Backflow Prevention Devices	1,058	272	786	-	-	-	-	FDS	
78	339.0	Other Plant & Equipment	29,382	7,547	21,835	-	-	-	-	FDS	
79		Total Transmission and Distribution Plant	$ 2,383,641	$ 305,293	$ 883,237	$ -	$ 590,341	$ 553,675	$ 51,096		

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
O&M Expenses, Depreciation Expenses and Income Functionalization at Proposed Revenues

Line No.	Acct No.	Description	Adjusted Test Year(a)	Commodity Cost[A]	Demand [A]	Customer Accounts [A]	Customer Meters[A]	Customer Services[A]	Private Fire[A]	Allocation Code(b)	Labor
		General Plant									
80	340.5	Furniture and Equipment	4,431	430	1,244	2,215	168	325	48	FGPCC	
81	340.7	Computer Software	133,900	12,994	37,594	66,950	5,084	9,816	1,461	FGPCC	
82	341.5	Transportation Equipment	223,848	21,724	62,848	111,924	8,499	16,411	2,442	FGPCC	
83	343.5	Tools,Shop and Garage Equip.	40,874	3,967	11,476	20,437	1,552	2,997	446	FGPCC	
84	344.5	Laboratory Equipment	329	32	92	164	12	24	4	FGPCC	
85	345.5	Power Operated Equipment	5,163	501	1,450	2,581	196	378	56	FGPCC	
86	346.5	Communication Equipment	104,965	10,186	29,470	52,482	3,985	7,695	1,145	FGPCC	
87	347.5	Miscellaneous Equipment	6,679	648	1,875	3,340	254	490	73	FGPCC	
88	347.5	Miscellaneous Equipment - CNG	15,208	1,476	4,270	7,604	577	1,115	166	FGPCC	
89	348.5	Other Tangible Property	10,898	1,058	3,060	5,449	414	799	119	FGPCC	
90		Total General Plant	$ 546,294	$ 53,016	$ 153,379	$ 273,147	$ 20,742	$ 40,050	$ 5,960		
91		Subtotal Direct Depreciation Expense	**$ 4,341,769**	**$ 720,961**	**$ 2,085,799**	**$ 273,147**	**$ 611,082**	**$ 593,724**	**$ 57,056**		
		Amortization of Property Losses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FGPIS	
92	903	Land and Land Rights	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	FGPCC	
93	904	Structures and Improvments	24,023	2,331	6,745	12,012	912	1,761	262	FGPCC	
94	940	Office Furniture and Fixtures	8,563	831	2,404	4,281	325	628	93	FGPCC	
95	940.1	Computers and Software	70,176	6,810	19,703	35,088	2,664	5,145	766	FGPCC	
96	940.2	Customer First	306,934	29,787	86,176	153,467	11,654	22,502	3,349	FGPCC	
97	955	Power Generation	34	3	10	17	1	3	0	FGPCC	
96	995	Power Operated Equipment	5,701	553	1,601	2,850	216	418	62	FGPCC	
98		Subtotal Allocated Depreciation Expense	$ 415,432	$ 40,316	$ 116,638	$ 207,716	$ 15,773	$ 30,456	$ 4,533		
		Amortization of Regulatory Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FGPIS	
99		CIAC/AIAC/Other Amortization - General	$ (1,032,581)	$ (200,417)	$ (579,822)	$ -	$ (78,410)	$ (151,400)	$ (22,532)	FGPIS	
100		Total Depreciation & Amortization	**$ 3,724,621**	**$ 560,861**	**$ 1,622,615**	**$ 480,863**	**$ 548,446**	**$ 472,780**	**$ 39,056**		

Supporting Schedules
(a) B-2 ; (b) G-7b

Recap Schedules
[A] G-3

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Development of Allocation Factors by Function

Line No		Allocation Factor	Total (1)	Commodity (2)	Demand (3)	Customer Accounts (4)	Customer Meters (5)	Customer Services (6)	Fire Hydrants (7)
1									
2	**ALLOCATION RATIOS**								
6	**DEMAND**								
7									
8	Commodity	FBC	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	Demand	FECMD	100.0000%	25.6866%	74.3134%	0.0000%	0.0000%	0.0000%	0.0000%
10									
11	Pumping Equipment	FPU	100.0000%	25.6866%	74.3134%	0.0000%	0.0000%	0.0000%	0.0000%
12	Distribution Storage	FDS	100.0000%	25.6866%	74.3134%	0.0000%	0.0000%	0.0000%	0.0000%
13	Transmission & Distribution Mains	FTDM	100.0000%	25.6866%	74.3134%	0.0000%	0.0000%	0.0000%	0.0000%
14	Treatment Plant	FWT	100.0000%	25.6866%	74.3134%	0.0000%	0.0000%	0.0000%	0.0000%
15									
16	**CUSTOMER**								
17									
18	Customer Accounts	FCC	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
19	Customer Meters	FCM	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
20	Customer Services	FCS	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
21									
22	**FIRE**								
23	Fire Hydrants	FFH	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
24									
25	**Purchased Power**								
26	Purchased Power	FPP	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
27									
28	**INTERNAL FACTORS**								
29									
30	Net Plant	FNP	100.0000%	16.9144%	48.9346%	6.5403%	6.6767%	18.7301%	2.2040%
31	Net Plant w/CIAC	FNPCA	100.0000%	16.9144%	48.9346%	6.5403%	6.6767%	18.7301%	2.2040%
32	Gross Plant In Service (excl Intangible and Gen.)	FGPIS	100.0000%	19.4093%	56.1527%	0.0000%	7.5936%	14.6623%	2.1821%
33	Total O&M w/oA&G Expenses	FTOMW	100.0000%	26.6660%	48.3447%	16.3384%	2.6881%	5.1904%	0.7725%
34	Labor	FLA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
35	Source of Supply Plant	FSS	100.0000%	25.6866%	74.3134%	0.0000%	0.0000%	0.0000%	0.0000%
36	Pumping & Purification Plant	FWT	100.0000%	25.6866%	74.3134%	0.0000%	0.0000%	0.0000%	0.0000%
37	Transmission & Distrib Plant	FTD	100.0000%	17.0957%	49.4591%	0.0000%	10.3924%	20.0664%	2.9864%
38	General & Admin. Plant (See Note 1)	FGPCC	100.0000%	9.7046%	28.0763%	50.0000%	3.7968%	7.3312%	1.0911%
39	50/50 Labor and Gross Plant	FOT	100.0000%	19.4093%	56.1527%	0.0000%	7.5936%	14.6623%	2.1821%
40	Plant In Service	FPIS	100.0000%	18.3559%	53.1052%	5.4271%	7.1815%	13.8666%	2.0637%
41	Total O&M w/oA&G Expenses w/o power & chemicals	FTOMWPC	100.0000%	20.4850%	52.7772%	18.9879%	2.4081%	4.6498%	0.6920%
42	General & Admin Expenses (See Note 2)	FTOMPIS	100.0000%	10.2425%	26.3886%	59.4939%	1.2041%	2.3249%	0.3460%

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Development of Allocation Factors by Function

Line No		Allocation Factor		Total (1)	Commodity (2)	Demand (3)	Customer Accounts (4)	Customer Meters (5)	Customer Services (6)	Fire Hydrants (7)
43	**INPUTS FOR RATIOS**									
44										
45	**EXTERNAL INPUTS**									
46										
47	DEMAND									
48										
49	Peak Day Usage (MGD)		6.56							
50										
51	Annual Production (MG)		1,778.7							
52										
53		**Calculation of Demand**								
54				MGD	Ratio	Commodity	Demand			
55		**FBC**	Avg Day	4.873	1.000		1.000			
56		**FECMD**	Max Day	6.557	1.346	0.257	0.743			
57										
58										
59										
60						Commodity	Demand			
61	Purchased Power	FPP	100.0		100.0	100.0	-			
62										
63										
64										
65	**INTERNAL INPUTS**									
66										
67										
68			Schedule G3a							
69	Gross Plant In Service (excludes intangibles & Gen)	FGPIS	$ 117,077,735	$ 117,077,735	$ 22,723,965	$ 65,742,283	$ -	$ 8,890,393	$17,166,311	$ 2,554,783
70	Plant In Service	FPIS	$ 131,590,588	$ 131,590,588	$ 24,154,679	$ 69,881,456	$ 7,141,570	$ 9,450,137	$18,247,112	$ 2,715,634
71	Net Plant w/CIAC	FNPCA	$ 49,432,684	$ 49,432,684	$ 8,361,222	$ 24,189,696	$ 3,233,022	$ 3,300,482	$ 9,258,783	$ 1,089,479
72	Net Plant	FNP	$ 76,561,644	$ 76,561,644	$ 12,949,911	$ 37,465,149	$ 5,007,325	$ 5,111,807	$14,340,060	$ 1,687,392
73	Total O&M w/oA&G Expenses	FTOMW	$ 7,199,383	$ 7,199,383	$ 1,919,788	$ 3,480,517	$ 1,176,266	$ 193,525	$ 373,675	$ 55,612
74	Labor	FLA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
75	Source of Supply Plant	FSS	$ 18,446,292	$ 18,446,292	$ 4,738,224	$ 13,708,068	$ -	$ -	$ -	$ -
76	Pumping & Purification Plant	FWT	$ 11,778,635	$ 11,778,635	$ 3,025,530	$ 8,753,105	$ -	$ -	$ -	$ -
77	Transmission & Distrib Plant	FTD	$ 85,547,383	$ 85,547,383	$ 14,624,892	$ 42,311,004	$ -	$ 8,890,393	$17,166,311	$ 2,554,783
78	Total O&M w/oA&G Expenses w/o power & chemicals	FTOMWPC	$ 6,194,828	$ 6,194,828	$ 1,269,012	$ 3,269,459	$ 1,176,266	$ 149,178	$ 288,045	$ 42,868

Note 1: Based upon a two-factor formula equal weighting FCC allocation factor and the FGPIS allocation factor.
Note 2: Based upon a two-factor formula equal weighting FCC allocation factor and the FTOMWPC allocation factor.

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Development of Allocation Factors by Customer Class

Line No		Allocation Factor	Total (1)	Residential (2)	Commercial (3)	Irrigation (4)	Public Authority (5)	Multi-Family (6)	Morningstar Ranch (7)	Standpipe/ Construction (8)	Private Fire (9)
1	**ALLOCATION RATIOS**										
2											
3	**EXTERNAL FACTORS**										
4											
5	**COMMODITY**										
6	Commodity (1)	CBC	100.0000%	68.3867%	26.9517%	1.9444%	1.8498%	0.0913%	0.1805%	0.5957%	0.0000%
7											
8	**DEMAND**										
9	Demand	CMD	100.0000%	69.5145%	25.9995%	1.3596%	1.8224%	0.1144%	0.1657%	1.0238%	
10											
11	**CUSTOMER**										
12	Bills	CB	100.0000%	93.1042%	5.3859%	0.1732%	0.0820%	0.0676%	0.0046%	0.1254%	1.0571%
13	Meters	CM	100.0000%	61.5615%	14.4663%	0.4260%	0.5392%	0.0512%	0.1348%	0.9301%	21.8909%
14	Services	CS	100.0000%	82.6973%	10.6723%	0.3647%	0.2627%	0.0627%	0.0300%	0.3452%	5.5651%
15											
16	**REVENUES**										
17	Water Sales	CRWC	100.0000%	73.1073%	22.1114%	1.6585%	1.4157%	0.0813%	0.2122%	1.1473%	0.2664%
18	Water Sales excluding private fire	CRWXPF	100.0000%	73.3025%	22.1704%	1.6629%	1.4195%	0.0815%	0.2128%	1.1503%	0.0000%
19											
20	**INTERNAL FACTORS**										
21											
22	Hydrants	CH	100.0000%	94.0989%	5.4435%	0.1751%	0.0829%	0.0683%	0.0046%	0.1267%	
23	Rate Base	CRB	100.0000%	73.3466%	20.7185%	1.1061%	1.2971%	0.0925%	0.1266%	0.7395%	2.5731%
24											
25	**INPUTS FOR RATIOS**										
26											

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Development of Allocation Factors by Customer Class

Line No		Allocation Factor		Total (1)	Residential (2)	Commercial (3)	Irrigation (4)	Public Authority (5)	Multi-Family (6)	Morningstar Ranch (7)	Standpipe/ Construction (8)	Private Fire (9)
27	**EXTERNAL INPUTS**											
28	DEMAND AND COMMODITY											
29	Annual Usage (1,000 gallons)	1,778,661		1,778,661	1,216,368	479,379	34,584	32,901	1,623	3,210	10,596	0
30	Coincident Peak (1,000 gallons)			196,723	136,751	51,147	2,675	3,585	225	326	2,014	
31												
32	CUSTOMER											
33	Bills	263,261		263,261	245,107	14,179	456	216	178	12	330	2,783
34	Equivalent Meters	37,093		37,093	22,835	5,366	158	200	19	50	345	8,120
35	Equivalent Services	26,648		26,648	22,038	2,844	97	70	17	8	92	1,483
36												
37	REVENUES											
38	Water Sales	$12,443,409	From WP I	$ 12,443,409	$ 9,097,034	$ 2,751,410	$ 206,373	$ 176,164	$ 10,114	$ 26,409	$ 142,761	$ 33,144
39	Water Sales excluding private fire	$12,410,265		$ 12,410,265	$ 9,097,034	$ 2,751,410	$ 206,373	$ 176,164	$ 10,114	$ 26,409	$ 142,761	
40												
41												
42	Rate of Return	8.9352%										
43	Revenue Conversion Factor	1.3616										
44												
45	**TAX FACTORS**											
46	Wtd Cost of Debt	3.02%										
47	State Tax Rate	4.90%										
48	Federal Tax Rate	21.00%										
49												
50												
51	**INTERNAL INPUTS**											
52												
53	Rate Base	CRB	$48,845,400	48,845,400	35,826,422	10,120,035	540,303	633,553	45,178	61,858	361,224	1,256,829

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Revenue Summary
With Annualized Revenues to Year End Number of Customers

Exhibit
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	5/8x/3/4 Inch	Residential	$ 6,915,001	$ 10,063,227	$ 3,148,226	45.53%	54.39%	56.79%
2	3/4 Inch	Residential	1,795,736	2,184,391	388,656	21.64%	14.13%	12.33%
3	1 Inch	Residential	144,313	175,402	31,089	21.54%	1.14%	0.99%
4	1 1/2 Inch	Residential	7,110	9,887	2,777	39.05%	0.06%	0.06%
5	2 Inch	Residential	5,389	7,323	1,934	35.88%	0.04%	0.04%
6								
7		Subtotal	8,867,549	12,440,230	3,572,681	40.29%	69.75%	70.21%
8								
9	5/8x3/4 Inch	Commercial	$ 191,475	$ 283,905	$ 92,430	48.27%	1.51%	1.60%
10	3/4 Inch	Commercial	9,193	14,574	5,381	58.54%	0.07%	0.08%
11	1 Inch	Commercial	250,920	392,487	141,567	56.42%	1.97%	2.22%
12	1 1/2 Inch	Commercial	274,825	448,816	173,991	63.31%	2.16%	2.53%
13	2 Inch	Commercial	1,578,434	2,639,785	1,061,351	67.24%	12.42%	14.90%
14	3 Inch	Commercial	256,872	425,624	168,751	65.69%	2.02%	2.40%
15	4 Inch	Commercial	104,802	164,315	59,513	56.79%	0.82%	0.93%
16	6 Inch	Commercial	31,403	49,860	18,457	58.78%	0.25%	0.28%
17	8 Inch	Commercial	34,846	55,633	20,787	59.65%	0.27%	0.31%
18		Subtotal	$ 2,732,771	$ 4,475,000	$ 1,742,230	63.75%	21.50%	25.26%
19								
20	5/8x3/4 Inch	School	$ 455	$ 562	$ 107	23.49%	0.00%	0.00%
21	1 1/2 Inch	School	1,189	1,478	289	24.28%	0.01%	0.01%
22	2 Inch	School	84,187	125,993	41,806	49.66%	0.66%	0.71%
23	3 Inch	School	53,544	82,319	28,775	53.74%	0.42%	0.46%
24	4 Inch	School	21,547	30,559	9,012	41.83%	0.17%	0.17%
25	6 Inch	School	15,268	19,656	4,387	28.74%	0.12%	0.11%
26		Subtotal	$ 176,189	$ 260,565	$ 84,376	47.89%	1.39%	1.47%
27								
28	5/8x3/4 Inch	Irrigation	$ 4,767	$ 6,841	$ 2,074	43.51%	0.04%	0.04%
29	3/4 Inch	Irrigation	13,930	18,486	4,556	32.71%	0.11%	0.10%
30	1 Inch	Irrigation	50,161	68,189	18,027	35.94%	0.39%	0.38%
31	1 1/2 Inch	Irrigation	52,727	70,538	17,810	33.78%	0.41%	0.40%
32	2 Inch	Irrigation	58,742	80,907	22,165	37.73%	0.46%	0.46%
33	3 Inch	Irrigation - School	17,125	25,184	8,058	47.05%	0.13%	0.14%
34		Subtotal	$ 197,453	$ 270,144	72,691	36.81%	1.55%	1.52%
35								
36	5/8x3/4 Inch	Multi-Family	$ 8,398	$ 11,456	3,058	36.42%	0.07%	0.06%
37	1 1/2 Inch	Multi-Family	1,564	2,006	443	28.30%	0.01%	0.01%
38								
39		Subtotal	$ 9,962	$ 13,462	3,501	35.14%	0.08%	0.08%
40								
41	6 Inch	Morningstar Ranch	26,413	37,775	11,362	43.01%	0.21%	0.21%
42	3 Inch	Construction	142,782	198,677	55,895	39.15%	1.12%	1.12%
43		Fire Line 4 Inch	18,175	11,640	(6,535)	-35.96%	0.14%	0.07%
44		Fire Line 4 Inch School	228	276	48	21.25%	0.00%	0.00%
45		Fire Line 6 Inch	10,282	7,942	(2,340)	-22.76%	0.08%	0.04%
46		Fire Line 8 Inch	3,873	3,104	(769)	-19.86%	0.03%	0.02%
47								
48	Total Revenues Before Annualization		$ 12,185,676	$ 17,718,817	$ 5,533,141	45.41%	95.85%	100.00%

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Revenue Summary
With Annualized Revenues to Year End Number of Customers

Exhibit
Schedule H-1
Page 2
Witness: Bourassa

Line No.	Meter Size	Class	Present Revenues	Proposed Revenues	Dollar Change	Percent Change	Additional Bills	Additional Gallons to be Pumped (In 1,000's)
			Revenue Annualization					
1	5/8x/3/4 Inch	Residential	$ 45,794	$ 60,131	14,337	31.31%	947	6,225
2	3/4 Inch	Residential	185,166	201,131	15,965	8.62%	93	225
3	1 Inch	Residential	1,378	1,274	(104)	-7.53%	(5)	(37)
4	1 1/2 Inch	Residential	-	-	-	0.00%	-	-
5	2 Inch	Residential	(1,530)	(1,974)	(444)	29.04%	(7)	(116)
6								
7		Subtotal	$ 230,808	$ 260,562	29,754	12.89%	1,028	6,296
8								
9	5/8x3/4 Inch	Commercial	$ 2,065	$ 2,709	645	31.24%	36	267
10	3/4 Inch	Commercial	(2)	(2)	1	-22.25%	36	267
11	1 Inch	Commercial	(2,400)	(3,347)	(947)	39.46%	(18)	(277)
12	1 1/2 Inch	Commercial	3,090	3,837	747	24.16%	24	375
13	2 Inch	Commercial	23,261	36,555	13,295	57.15%	8	624
14	3 Inch	Commercial	(6,973)	(11,341)	(4,368)	62.64%	-	-
15	4 Inch	Commercial	-	-	-	0.00%	-	-
16	6 Inch	Commercial	-	-	-	0.00%	-	-
17	8 Inch	Commercial	(1)	(1)	(0)	29.27%	-	-
18								
19					-			
20		Subtotal	$ 19,039	$ 28,410	9,371	49.22%	86	1,256
21								
22	5/8x3/4 Inch	School	$ -	$ -	-	0.00%	-	-
23	1 1/2 Inch	School	-	-	-	0.00%	-	-
24	2 Inch	School	-	-	-	0.00%	-	-
25	3 Inch	School	-	-	-	0.00%	-	-
26	4 Inch	School	-	-	-	0.00%	-	-
27	6 Inch	School	-	-	-	0.00%	-	-
28		Subtotal	$ -	$ -	$ -	0.00%	-	-
29								
30	5/8x3/4 Inch	Irrigation	$ -	$ -	-	0.00%	-	-
31	3/4 Inch	Irrigation	935	1,260	325	34.72%	-	-
32	1 Inch	Irrigation	2,145	2,838	693	32.29%	-	-
33	1 1/2 Inch	Irrigation	(8,401)	(11,455)	(3,054)	36.35%	-	-
34	2 Inch	Irrigation	14,271	18,972	4,702	32.95%	-	-
35	3 Inch	Irrigation - School	-	-	-	0.00%	-	-
36			$ 8,950	$ 11,615	$ 2,665	29.78%	-	-
37								
38	5/8x3/4 Inch	Multi-Family	$ 154	$ 216	62	40.08%	2	32
39	1 1/2 Inch	Multi-Family	-	-	-	0.00%	-	-
40								
41		Subtotal	$ 154	$ 216	62	40.08%	2	32
42								
43	6 Inch	Morningstar Ranch	-	$ -	-	0.00%	-	-
44	3 Inch	Construction	-	-	-	0.00%	-	-
45		Fire Line 4 Inch	5	-	(5)	-100.00%	(1)	-
46		Fire Line 4 Inch School	-	-	-	0.00%	-	-
47		Fire Line 6 Inch	460	497	37	8.03%	33	-
48		Fire Line 8 Inch	126	155	29	23.10%	-	-
49								
50	Total Revenue Annualization		$ 259,542	$ 301,455	$ 41,913	16.15%	1,148	7,584
51								

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Revenue Summary
With Annualized Revenues to Year End Number of Customers

Exhibit
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	$ 12,185,676	$ 17,718,817	$ 5,533,141	45.41%	95.85%	100.00%
2	Subtotal Revenue Annualization	259,542	301,455	41,913	16.15%	0	0
3							
4	Total Metered Revenues	$ 12,445,218	$ 18,020,272	$ 5,575,054	44.80%	97.89%	141.75%
5							
6	Misc. Revenues	$ 269,712	$ 269,712	-	0.00%	2.12%	1.52%
7	Reconciling Amount	(1,809)	771	2,580	0.00%	-0.01%	0.00%
8	Total Water Revenues	$ 12,713,121	$ 18,290,754	$ 5,577,634	43.87%	100.00%	143.87%
9							
10							
11							
12	Reconciliation to GL						
13		Total					
14	GL Water Revenues	$ 11,814,992					
15	Tax Reform Credit	424,875					
16	Revenue Accrual Correction	(56,000)					
17	Adjusted GL Revenues	$ 12,183,867					
18	Water Revenues before Annualization	$ 12,185,676					
19							
20	Difference	$ (1,810)					
21							
22	Tolerance (+/- 1/2%)	$ 59,075					
23							
24							
25							
26							
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Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Customer Bill Summary at Average Usage
Test Year Ended April 30, 2023

Exhibit
Schedule H-2
Page 1.1
Witness: Bourassa

Meter Size	Class	Site	(a) Average Number of Customers at 4/30/2023	Average Consumption	Average Bill Present Rates	Average Bill Proposed Rates	Proposed Increase Dollar Amount	Proposed Increase Percent Amount
5/8X3/4 Inc	Residential	RR	7,086	6,070	$ 37.03	$ 47.66	$ 10.63	28.72%
5/8X3/4 Inc	Residential	BV	9,444	5,274	27.87	43.44	15.57	55.89%
5/8X3/4 Inc	Residential	CL	252	3,680	31.65	35.69	4.05	12.79%
5/8X3/4 Inc	Residential	BW	220	9,891	59.65	67.91	8.26	13.85%
	Subtotal		17,002					
3/4 Inch	Residential	RR	9	2,194	$ 37.60	$ 43.20	$ 5.60	14.90%
3/4 Inch	Residential	BV	108	5,479	36.90	56.66	19.76	53.57%
3/4 Inch	Residential	CL	1,201	3,420	30.06	47.02	16.95	56.39%
3/4 Inch	Residential	BW	1,967	5,256	52.10	55.48	3.38	6.48%
	Subtotal		3,286					
1 Inch	Residential	RR	38	6,594	$ 73.45	$ 95.58	$ 22.13	30.13%
1 Inch	Residential	BV	7	11,121	74.65	119.57	44.92	60.18%
1 Inch	Residential	CL	4	5,032	69.44	87.30	17.85	25.71%
1 Inch	Residential	BW	84	10,229	99.19	114.85	15.66	15.78%
	Subtotal		133					
1 1/2 Inch	Residential	RR	2	39,817	$ 244.63	$ 332.28	$ 87.65	35.83%
1 1/2 Inch	Residential	CL	1	1,917	89.19	131.41	42.22	47.33%
1 1/2 Inch	Residential		3					
2 Inch	Residential	RR	2	12,737	$ 204.35	$ 261.51	$ 57.16	27.97%
2 Inch	Residential	CL	1	42	124.25	194.22	69.97	56.31%
	Subtotal		3					
Total	**Residential**		**20,426**					
5/8X3/4 Inc	Commercial	RR	80	7,611	$ 42.68	$ 55.83	$ 13.15	30.80%
5/8X3/4 Inc	Commercial	BV	344	5,416	33.33	44.20	10.86	32.58%
5/8X3/4 Inc	Commercial	CL	4	2,094	23.88	30.76	6.89	28.84%
5/8X3/4 Inc	Commercial	BW	2	1,001	26.05	27.36	1.31	5.03%
	Subtotal		430					
3/4 Inch	Commercial	BV	4	17,584	$ 85.46	$ 135.07	$ 49.61	58.05%
3/4 Inch	Commercial	CL	12	3,480	30.43	47.20	16.78	55.14%
	Subtotal		16					
1 Inch	Commercial	RR	58	14,469	$ 102.35	$ 137.32	$ 34.96	34.16%
1 Inch	Commercial	BV	169	13,581	83.48	132.61	49.13	58.85%
1 Inch	Commercial	CL	1	501	41.80	63.28	21.48	51.38%
1 Inch	Commercial	BW	1	9,084	94.49	108.77	14.28	15.11%
	Subtotal		228					
1 1/2 Inch	Commercial	RR	10	16,186	$ 157.90	$ 207.04	$ 49.13	31.12%
1 1/2 Inch	Commercial	BV	109	33,111	183.82	296.74	112.92	61.43%
1 1/2 Inch	Commercial	BW	1	44,459	296.78	356.88	60.10	20.25%
	Subtotal		120					

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Customer Bill Summary at Average Usage
Test Year Ended April 30, 2023

Exhibit
Schedule H-2
Page 1.2
Witness: Bourassa

Meter Size	Class	Site	(a) Average Number of Customers at 4/30/2023	Average Consumption	Average Bill Present Rates	Average Bill Proposed Rates	Proposed Increase Dollar Amount	Proposed Increase Percent Amount
2 Inch	Commercial	RR	42	60,941	$ 381.25	$ 516.99	$ 135.73	35.60%
2 Inch	Commercial	BV	299	72,926	363.17	580.51	217.33	59.84%
2 Inch	Commercial	CL	3	20,028	246.17	300.15	53.98	21.93%
2 Inch	Commercial	BW	1	27,651	296.57	340.55	43.98	14.83%
	Subtotal		346					
3 Inch	Commercial	RR	4	14,927	$ 369.98	$ 467.11	$ 97.13	26.25%
3 Inch	Commercial	BV	28	137,558	690.57	1,117.06	426.48	61.76%
	Subtotal		32					
4 Inch	Commercial	RR	2	222,209	$ 1,308.01	$ 1,783.96	$ 475.95	36.39%
4 Inch	Commercial	BV	6	182,423	958.65	1,573.09	614.44	64.09%
	Subtotal		8					
6 Inch	Commercial	BV	2	163,209	$ 1,308.01	$ 2,077.51	$ 769.49	58.83%
8 Inch	Commercial	BV	1	142,240	1,755.16	2,693.87	938.71	53.48%
8 Inch	Commercial	BW	1	417	1,146.71	1,942.21	795.50	69.37%
	Subtotal		2					
Total	**Commercial**		**1,182**					
5/8X3/4 Inc	School	RR	2	125	$ 18.96	$ 23.41	$ 4.45	23.49%
1 1/2 Inch	School	RR	1	1,584	99.10	123.16	24.06	24.28%
2 Inch	School	RR	11	121,492	608.56	870.12	261.55	42.98%
3 Inch	School	RR	2	476,304	2,196.84	3,331.71	1,134.87	51.66%
4 Inch	School	RR	1	354,365	1,795.54	2,546.56	751.02	41.83%
6 Inch	School	RR	1	96,542	1,272.34	1,637.96	365.62	28.74%
Total	**School**		**18**					
5/8X3/4 Inc	Irrigation	RR	6	12,292	$ 62.33	$ 84.95	$ 22.62	36.28%
3/4 Inch	Irrigation	BW	9	21,194	$ 128.64	$ 169.75	$ 41.11	31.96%
1 Inch	Irrigation	RR	1	6,417	$ 72.80	$ 94.64	$ 21.84	30.00%
1 Inch	Irrigation	BV	2	53,301	226.07	396.33	170.25	75.31%
1 Inch	Irrigation	BW	13	45,967	266.68	343.67	76.99	28.87%
	Subtotal		16					
1 1/2 Inch	Irrigation	BW	5	146,473	$ 811.51	$ 1,078.93	$ 267.41	32.95%
2 Inch	Irrigation	RR	3	104,917	$ 567.33	$ 796.90	229.57	40.46%
2 Inch	Irrigation	BW	3	173,453	987.81	1,288.99	301.18	30.49%
	Subtotal		6					
3 Inch	Irrigation - School	RR	1	270,292	$ 1,401.89	$ 2,027.90	$ 626.01	44.65%
Total	**Irrigation**		**38**					

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Customer Bill Summary at Average Usage
Test Year Ended April 30, 2023

Exhibit
Schedule H-2
Page 1.3
Witness: Bourassa

Meter Size	Class	Site	(a) Average Number of Customers at 4/30/2023	Average Consumption	Average Bill Present Rates	Average Bill Proposed Rates	Proposed Increase Dollar Amount	Proposed Increase Percent Amount
5/8X3/4 Inc	Multi-family	RR	14	9,151	$ 48.45	$ 63.99	15.54	32.08%
1 1/2 Inch	Multi-family	RR	1	8,667	130.31	167.19	36.88	28.30%
Total	**Multi-family**		**15**					
6 Inch	**Morningstar Ranch**	**RR**	**1**	267,500	$ 2,201.10	$ 3,147.90	$ 946.80	43.01%
3 Inch	Construction	RR	11	25,734	$ 409.64	$ 524.39	$ 114.75	28.01%
3 Inch	Construction	BV	11	19,392	339.86	527.23	187.38	55.13%
3 Inch	Construction	BW	6	69,911	630.13	889.96	259.83	41.23%
Total	**Construction**		**28**					
	Fire Lines 4 Inch	RR	17	-	$ 5.00	$ 6.06	$ 1.06	21.25%
	Fire Lines 4 Inch	BV	143	-	10.00	6.06	(3.94)	-39.38%
	Subtotal		160					
	Fire Lines 4 Inch School	RR	4	-	$ 4.75	$ 5.76	$ 1.01	21.25%
	Fire Lines 6 Inch	RR	9	-	$ 9.85	$ 12.13	$ 2.28	23.10%
	Fire Lines 6 Inch	BV	45	-	16.89	12.13	(4.77)	-28.21%
	Subtotal		55					
	Fire Lines 8 Inch	RR	3	-	$ 15.76	$ 19.40	$ 3.64	23.10%
	Fire Lines 8 Inch	BV	10	-	27.02	19.40	(7.62)	-28.21%
	Subtotal		13					
	Total Fire Lines		**232**					
Grand Total			**21,938**					

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

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Customer Bill Summary at Median Usage
Test Year Ended April 30, 2023

Exhibit
Schedule H-2
Page 2.1
Witness: Bourassa

Meter Size	Class	Site	(a) Average Number of Customers at 4/30/2023	Median Consumption	Median Bill Present Rates	Median Bill Proposed Rates	Proposed Increase Dollar Amount	Proposed Increase Percent Amount
5/8X3/4 Inc	Residential	RR	7,086	4,500	$ 31.27	$ 39.34	$ 8.08	25.83%
5/8X3/4 Inc	Residential	BV	9,444	3,500	23.33	35.14	11.81	50.60%
5/8X3/4 Inc	Residential	CL	252	2,500	25.50	32.03	6.53	25.59%
5/8X3/4 Inc	Residential	BW	220	7,500	49.85	55.24	5.39	10.81%
	Subtotal		17,002					
3/4 Inch	Residential	RR	9	1,500	$ 35.06	$ 41.05	$ 5.99	17.09%
3/4 Inch	Residential	BV	108	4,500	34.12	51.47	17.36	50.87%
3/4 Inch	Residential	CL	1,201	2,500	25.50	44.16	18.66	73.16%
3/4 Inch	Residential	BW	1,967	4,500	49.00	51.47	2.47	5.04%
	Subtotal		3,286					
1 Inch	Residential	RR	38	4,500	$ 65.77	$ 84.48	$ 18.72	28.46%
1 Inch	Residential	BV	7	8,500	66.37	105.68	39.32	59.24%
1 Inch	Residential	CL	4	2,500	54.00	73.88	19.88	36.81%
1 Inch	Residential	BW	84	6,500	83.90	95.08	11.18	13.33%
	Subtotal		133					
1 1/2 Inch	Residential	RR	2	37,000	$ 234.29	$ 317.35	$ 83.06	35.45%
1 1/2 Inch	Residential	CL	1	2,000	89.70	131.85	42.15	46.99%
1 1/2 Inch	Residential		3					
2 Inch	Residential	RR	2	2,500	$ 166.78	$ 207.25	$ 40.48	24.27%
2 Inch	Residential	CL	1	-	124.00	194.00	70.00	56.45%
	Subtotal		3					
Total	**Residential**		**20,426**					
5/8X3/4 Inc	Commercial	RR	80	1,500	$ 22.73	$ 28.92	$ 6.19	27.21%
5/8X3/4 Inc	Commercial	BV	344	1,500	21.15	28.92	7.77	36.71%
5/8X3/4 Inc	Commercial	CL	4	1,500	21.50	28.92	7.42	34.49%
5/8X3/4 Inc	Commercial	BW	2	500	24.48	25.81	1.33	5.43%
	Subtotal		430					
3/4 Inch	Commercial	BV	4	3,000	$ 33.86	$ 45.71	$ 11.86	35.02%
3/4 Inch	Commercial	CL	12	500	17.50	37.94	20.44	116.77%
	Subtotal		16					
1 Inch	Commercial	RR	58	6,500	$ 73.11	$ 95.08	$ 21.98	30.06%
1 Inch	Commercial	BV	169	5,500	57.85	89.78	31.94	55.21%
1 Inch	Commercial	CL	1	500	41.80	63.28	21.48	51.39%
1 Inch	Commercial	BW	1	5,500	79.80	89.78	9.98	12.51%
	Subtotal		228					
1 1/2 Inch	Commercial	RR	10	10,000	$ 135.20	$ 174.25	$ 39.05	28.88%
1 1/2 Inch	Commercial	BV	109	17,500	134.15	214.00	79.85	59.52%
1 1/2 Inch	Commercial	BW	1	41,500	284.65	341.20	56.55	19.87%
	Subtotal		120					

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Customer Bill Summary at Median Usage
Test Year Ended April 30, 2023

Exhibit
Schedule H-2
Page 2.2
Witness: Bourassa

Meter Size	Class	Site	(a) Average Number of Customers at 4/30/2023	Median Consumption	Average Bill Present Rates	Average Bill Proposed Rates	Proposed Increase Dollar Amount	Proposed Increase Percent Amount
2 Inch	Commercial	RR	42	5,500	$ 177.79	$ 223.15	$ 45.37	25.52%
2 Inch	Commercial	BV	299	29,500	218.90	350.35	131.45	60.05%
2 Inch	Commercial	CL	3	11,500	194.15	254.95	60.80	31.32%
2 Inch	Commercial	BW	1	5,500	205.75	223.15	17.40	8.46%
	Subtotal		346					
3 Inch	Commercial	RR	4	5,000	$ 333.55	$ 414.50	$ 80.95	24.27%
3 Inch	Commercial	BV	28	83,500	507.38	830.55	323.17	63.69%
	Subtotal		32					
4 Inch	Commercial	RR	2	183,750	$ 1,166.86	$ 1,580.13	$ 413.26	35.42%
4 Inch	Commercial	BV	6	139,000	817.01	1,342.95	525.94	64.37%
	Subtotal		8					
6 Inch	Commercial	BV	2	154,250	$ 1,282.57	$ 2,030.03	$ 747.46	58.28%
8 Inch	Commercial	BV	1	500	1,352.62	1,942.65	590.03	43.62%
8 Inch	Commercial	BW	1	-	1,145.00	1,940.00	795.00	69.43%
	Subtotal		2					
Total	**Commercial**		**1,182**					
5/8X3/4 Inc	School	RR	2	-	$ 18.72	$ 23.04	$ 4.32	23.10%
1 1/2 Inch	School	RR	1	1,500	98.80	122.74	23.94	24.22%
2 Inch	School	RR	11	20,500	221.19	287.52	66.32	29.98%
3 Inch	School	RR	2	217,816	1,111.45	1,568.56	457.11	41.13%
4 Inch	School	RR	1	359,849	1,818.57	2,583.97	765.40	42.09%
6 Inch	School	RR	1	79,500	1,212.93	1,552.16	339.23	27.97%
Total	**School**		**18**					
5/8X3/4 Inc	Irrigation	RR	6	6,000	$ 36.77	$ 47.29	$ 10.52	28.61%
3/4 Inch	Irrigation	BW	9	2,500	$ 42.23	$ 49.63	$ 7.41	17.54%
1 Inch	Irrigation	RR	1	6,500	$ 73.11	$ 95.08	$ 21.98	30.06%
1 Inch	Irrigation	BV	2	6,500	60.69	95.08	34.40	56.68%
1 Inch	Irrigation	BW	13	29,500	182.70	225.44	42.74	23.39%
	Subtotal		16					
1 1/2 Inch	Irrigation	BW	5	110,409	$ 627.59	$ 819.99	$ 192.40	30.66%
2 Inch	Irrigation	RR	3	-	$ 157.60	$ 194.00	36.40	23.10%
2 Inch	Irrigation	BW	3	110,675	667.64	838.25	170.60	25.55%
	Subtotal		6					
3 Inch	Irrigation - School	RR	1	329,500	$ 1,663.59	$ 2,453.01	$ 789.42	47.45%
Total	**Irrigation**		**38**					

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Customer Bill Summary at Median Usage
Test Year Ended April 30, 2023

Exhibit
Schedule H-2
Page 2.3
Witness: Bourassa

Meter Size	Class	Site	(a) Average Number of Customers at 4/30/2023	Median Consumption	Average Bill Present Rates	Average Bill Proposed Rates	Proposed Increase Dollar Amount	Proposed Increase Percent Amount
5/8X3/4 Inc	Multi-family	RR	14	7,000	$ 40.44	$ 52.59	12.15	30.04%
1 1/2 Inch	Multi-family	RR	1	9,000	131.53	168.95	37.42	28.45%
Total	**Multi-family**		**15**					
6 Inch	**Morningstar Ranch**	**RR**	**1**	267,000	$ 2,198.24	$ 3,143.56	$ 945.32	43.00%
3 Inch	Construction	RR	11	3,500	$ 328.05	$ 406.55	$ 78.51	23.93%
3 Inch	Construction	BV	11	3,500	282.81	413.13	130.33	46.08%
3 Inch	Construction	BW	6	7,500	374.25	441.85	67.60	18.06%
Total	**Construction**		**28**					
	Fire Lines 4 Inch	RR	17	-	$ 5.00	$ 6.06	$ 1.06	21.25%
	Fire Lines 4 Inch	BV	143	-	10.00	6.06	(3.94)	-39.38%
	Subtotal		160					
	Fire Lines 4 Inch School	RR	4	-	$ 4.75	$ 5.76	$ 1.01	21.25%
	Fire Lines 6 Inch	RR	9	-	$ 9.85	$ 12.13	$ 2.28	23.10%
	Fire Lines 6 Inch	BV	45	-	16.89	12.13	(4.77)	-28.21%
	Subtotal		55					
	Fire Lines 8 Inch	RR	3	-	$ 15.76	$ 19.40	$ 3.64	23.10%
	Fire Lines 8 Inch	BV	10	-	27.02	19.40	(7.62)	-28.21%
	Subtotal		13					
	Total Fire Lines		**232**					
Grand Total			**21,938**					

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

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Present and Proposed Rates

Exhibit
Schedule H-3
Page 1
Witness: Bourassa

Line No.	**Monthly Usage Charge for:**		**Proposed Rates[1,2]**
1	Meter Size (All Classes):		
2	5/8x3/4 Inch		$ 24.25
2	3/4 Inch		36.38
3	1 Inch		60.63
4	1 1/2 Inch		121.25
5	2 Inch		194.00
6	3 Inch		388.00
7	4 Inch		606.25
8	6 Inch		1,212.50
9	8 Inch		1,940.00
10	10 Inch		2,788.75
11	12 Inch		5,213.75
12	Morningstar Ranch Community Association		826.00
13			
14			
15			
16	Fire Lines Up to 8 Inch (R-14-2-408.B)	Per Rule*	Per Rule*
17	Fire Lines 10 Inch (R-14-2-408.B)	Per Rule*	Per Rule*
18	Fire Lines 12 Inch (R-14-2-408.B)	Per Rule*	Per Rule*
19			
20	* Per Rule - A.A.C. R-14-2-408.B. 1 percent of monthly minimum for a comparable size meter, but no less than that		
21	$5.00 per month. The service charge for fire sprinklers is only applicable for service line		
22	separate and distinct from the primary water service line.		
23			
24	Gallons In Minimum (All Classes)		-
25			
26			(Per 1,000 gallons)
27	**Commodity Rates**		**Proposed**
28	**(All Classes)**	**Block**	**Rate(1)**
29			
30	5/8x3/4 Inch (All Classes, Except Standpipe)	0 gallons to 4,000 gallons	$ 3.11
31		over 4,000 gallons to 10,000 gallons	$ 5.30
32		over 10,000 gallons	$ 7.18
33			
34			
35	3/4 Inch (All Classes, Except Standpipe)	0 gallons to 4,000 gallons	$ 3.11
36		over 4,000 gallons to 9,000 gallons	$ 5.30
37		over 10,000 gallons	$ 7.18
38			
39	[1] Low Income Tariff - A 15% discount is available on monthly minimum and commodity charges to qualified residential customers meeting		
40	the low income qualifications.		
41	[2] A 5 % discount is applicable to the public schools operated by the Santa Cruz County School District No. 35 receiving water and/or wastewater		
42	utility services from the Company		
43			
44	NT = No Tariff		

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Present and Proposed Rates

Exhibit
Schedule H-3
Page 2
Witness: Bourassa

Line No.			(Per 1,000 gallons)
1			
2	**Commodity Rates**		**Proposed**
3	**(All Classes)**	**Block**	**Rates[1,2]**
4	1 Inch Meter (All Classes, Except Standpipe)	0 gallons to 25,000 gallons	$ 5.30
5		over 25,000 gallons	$ 7.18
6			
7	1.5 Inch Meter (All Classes, Except Standpipe)	0 gallons to 50,000 gallons	$ 5.30
8		over 50,000 gallons	$ 7.18
9			
10	2 Inch Meter (All Classes, Except Standpipe)	0 gallons to 80,000 gallons	$ 5.30
11		over 80,000 gallons	$ 7.18
12			
13	3 Inch Meter (All Classes, Except Standpipe)	0 gallons to 160,000 gallons	$ 5.30
14		over 160,000 gallons	$ 7.18
15			
16	4 Inch Meter (All Classes, Except Standpipe)	0 gallons to 250,000 gallons	$ 5.30
17		over 250,000 gallons	$ 7.18
18			
19	6 Inch Meter (All Classes, Except Standpipe)	0 gallons to 50,000 gallons	$ 5.30
20		over 50,000 gallons	$ 7.18
21			
22	8 Inch Meter (All Classes, Except Standpipe)	0 gallons to 800,000 gallons	$ 5.30
23		over 800,000 gallons	$ 7.18
24			
25	10 Inch Meter (All Classes, Except Standpipe)	0 gallons to 1,150,000 gallons	$ 5.30
26		over 1,150,000 gallons	$ 7.18
27			
28	12 Inch Meter (All Classes, Except Standpipe)	0 gallons to 2,150,000 gallons	$ 5.30
29		over 2,150.000 gallons	$ 7.18
30			
31	Morningstar Ranch Community Association	All gallons	$ 8.68
32			
33	Construction/Bulk/Standpipe	All gallons	$ 7.18
34			
35			

36 [1] Low Income Tariff - A 15% discount is available on monthly minimum and commodity charges to qualified residential customers meeting
37 the low income qualifications.
38 [2] A 5 % discount is applicable to the public schools operated by the Santa Cruz County School District No. 35 receiving water and/or wastewater
39 utility services from the Company
40
41 NT = No Tariff
42
43
44

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Changes in Representative Rate Schedules
Test Year Ended April 30, 2023

Exhibit
Schedule H-3
Page 3
Witness: Bourassa

Line No.	Other Service Charges	Proposed Rates
1	Establishment	$ 30.00
2	Reestablishment (within 12 months)	(a)
3	Reconnection (Delinquent)	$ 30.00
4	Meter Test (If Correct)	$ 30.00
5	Meter Reread (if Correct)	$ 20.00
6	Deposit	(c)
7	Deposit Interest per A.A.C. R14-2-403(B)	6%(c)
8	NSF Check Charge	$ 20.00
9	Late Payment Penalty (b)	1.5% per month
10	Deferred Payment (R-01-2-409.G)	1.5% per month
11	Moving meter at customer request (R-14-2-405.B)	at Cost
12	After Hours Service Call Charge (d)	$ 90.00
13	Off-site facilities Hook-up fees	NT
14	Road Cutting or Boring	at Cost
15		
16	(a) Per Commission Rule A.A.C. R14-2-403(D) - residential and non-residential shall pay the	
17	applicable monthly minimum charge times the number of months disconnected.	
18	(b) Greater of $5 or 1.50% of unpaid balance.	
19	(c) Per Commission Rule A.A.C. R14-2-403(B).	
20	(d) At customer's request. Customer shall pay the actual cost of physical disconnection and Establishment Fee (if same customer) and thereshall be no charge for disconnection if no physical work is performed.	
21		
22		
23		
24		
25		
26		
27		
28		
29	IN ADDITION TO THE COLLECTION OF REGULAR RATES, THE UTILITY WILL COLLECT FROM	
30	ITS CUSTOMERS A PROPORTIONATE SHARE OF ANY PRIVILEGE, SALES, USE, AND FRANCHISE	
31	TAX. PER COMMISSION RULE 14-2-409D(5).	
32		
33		
34		
35		

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter and Service Line Charges

Exhibit
Schedule H-3
Page 4
Witness: Bourassa

Refundable Meter and Service Line Charges

Line No.		Proposed Service Line Charge	Proposed Meter Install-ation Charge	Total Proposed Charge
9	5/8 x 3/4 Inch	At Cost	At Cost	At Cost
10	3/4 Inch	At Cost	At Cost	At Cost
11	1 Inch	At Cost	At Cost	At Cost
12	1 1/2 Inch	At Cost	At Cost	At Cost
13	2 Inch	At Cost	At Cost	At Cost
14	3 Inch	At Cost	At Cost	At Cost
15	4 Inch	At Cost	At Cost	At Cost
16	6 inch	At Cost	At Cost	At Cost
17	8 Inch	At Cost	At Cost	At Cost
18	10 Inch	At Cost	At Cost	At Cost
19	12 Inch	At Cost	At Cost	At Cost

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Hook-Up Fees

Exhibit
Final Schedule H-3
Page 5
Witness: Bourassa

Line No.			
1			
2	**Off-site Facilities Hook-up Fee**		
3			
4			Proposed
5		Size Factor	Charge
6	5/8 x 3/4 Inch	1	$ 1,600
7	3/4 Inch	1.5	2,400
8	1 Inch	2.5	4,000
9	1 1/2 Inch	5	8,000
10	2 Inch	8	12,800
11	3 Inch	16	25,600
12	4 Inch	25	40,000
13	6 Inch or larger	50	80,000
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29	NT = no tariff		
30			
31			
32			
33			
34			
35			
36			

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Cost of Service Summary
At Present Rates

LINE NO.	DESCRIPTION	Total Company	Jurisdictional Total	Residential	Commercial	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire
1	RATE BASE (a)										
2	Gross Plant in Service	$ 131,590,588	$ 131,590,588	$ 95,208,355	$ 28,525,872	$ 1,543,714	$ 1,827,325	$ 124,931	$ 178,064	$ 1,022,647	$ 3,159,681
3	Accumulated Depreciation	55,028,945	55,028,945	39,053,021	12,663,447	696,829	834,277	54,118	81,106	456,455	1,189,692
4	Net Plant	$ 76,561,644	$ 76,561,644	$ 56,155,334	$ 15,862,425	$ 846,885	$ 993,048	$ 70,813	$ 96,958	$ 566,192	$ 1,969,989
5	Construction Work in Progress	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6	Working Capital Assets & Misc. Other	(587,284)	$ (587,284)	$ (430,753)	$ (121,676)	$ (6,496)	$ (7,617)	$ (543)	$ (744)	$ (4,343)	$ (15,111)
7	Contributions & Advances in Aid of Construction	(27,128,960)	$ (27,128,960)	$ (19,898,159)	$ (5,620,714)	$ (300,087)	$ (351,878)	$ (25,092)	$ (34,356)	$ (200,625)	$ (698,049)
8	TOTAL RATE BASE [A]	$ 48,845,400	$ 48,845,400	$ 35,826,422	$ 10,120,035	$ 540,303	$ 633,553	$ 45,178	$ 61,858	$ 361,224	$ 1,256,829
9	OPERATING REVENUES (c)										
10	Present Rate Schedules(b)	$ 12,443,409	$ 12,443,409	$ 9,097,034	$ 2,751,410	$ 206,373	$ 176,164	$ 10,114	$ 26,409	$ 142,761	$ 33,144
11	Other Revenues	269,712	269,712	184,447	72,692	5,244	4,989	246	487	1,607	-
12	TOTAL OPERATING REVENUES (d)	$ 12,713,121	$ 12,713,121	$ 9,281,481	$ 2,824,101	$ 211,617	$ 181,153	$ 10,360	$ 26,896	$ 144,368	$ 33,144
13	OPERATING EXPENSES (c)										
14	Operations and Maintenance										
15	Production	$ 4,160,929	$ 4,160,929	$ 2,874,390	$ 1,097,070	$ 65,937	$ 76,267	$ 4,389	$ 7,132	$ 35,745	$ -
16	Transmission and Distribution	1,862,187	1,862,187	1,338,442	396,166	20,997	24,745	1,715	2,476	14,487	63,160
17	Customer Accounts	1,176,266	1,176,266	1,095,153	63,353	2,037	965	795	54	1,474	12,435
18	Administrative and General	1,414,703	1,414,703	1,147,904	216,390	11,312	12,657	1,209	1,182	7,168	16,880
19	Total Operating and Maintenance Expense	$ 8,614,086	$ 8,614,086	$ 6,455,888	$ 1,772,978	$ 100,284	$ 114,634	$ 8,108	$ 10,844	$ 58,874	$ 92,475
20	Depreciation and Amortization	3,724,621	3,724,621	2,724,570	730,855	37,929	44,571	3,297	4,606	27,340	151,454
21	Taxes Other Than Income	506,306	506,306	371,358	104,899	5,600	6,567	468	641	3,744	13,028
22	Income Taxes	(399,950)	(399,950)	(336,525)	(22,503)	12,802	(937)	(716)	2,222	10,817	(65,111)
23	TOTAL EXPENSES	$ 12,445,063	$ 12,445,063	$ 9,215,292	$ 2,586,229	$ 156,616	$ 164,835	$ 11,158	$ 18,313	$ 100,775	$ 191,845
24	OPERATING INCOME [A]	$ 268,057	$ 268,057	$ 66,190	$ 237,872	$ 55,002	$ 16,317	$ (797)	$ 8,583	$ 43,592	$ (158,701)
25	RATE OF RETURN	0.55%	0.55%	0.18%	2.35%	10.18%	2.58%	-1.76%	13.87%	12.07%	-12.63%
26	COST OF SERVICE REQUIREMENT SUMMARY										
27	REQUIRED RATE OF RETURN	8.94%	8.94%	8.94%	8.94%	8.94%	8.94%	8.94%	8.94%	8.94%	8.94%
28	REQUIRED OPERATING INCOME (L8*L27)	$ 4,364,434	$ 4,364,434	$ 3,201,162	$ 904,245	$ 48,277	$ 56,609	$ 4,037	$ 5,527	$ 32,276	$ 112,300
29	OPERATING INCOME DEFICIENCY/(SURPLUS) (L28-L24)	$ 4,096,377	$ 4,096,377	$ 3,134,973	$ 666,373	$ (6,724)	$ 40,292	$ 4,834	$ (3,056)	$ (11,316)	$ 271,001
30	REVENUE CONVERSION FACTOR(d)[A]	1.3616	1.3616	1.3616	1.3616	1.3616	1.3616	1.3616	1.3616	1.3616	1.3616
31	REVENUE DEFICIENCY/(SURPLUS) (L29*L30)	$ 5,577,633	$ 5,577,633	$ 4,268,584	$ 907,335	$ (9,156)	$ 54,862	$ 6,582	$ (4,161)	$ (15,408)	$ 368,995
32	RATE SCHEDULE REVENUE REQUIREMENT (L10+L31)	$ 18,021,042	$ 18,021,042	$ 13,365,618	$ 3,658,745	$ 197,217	$ 231,025	$ 16,696	$ 22,249	$ 127,353	$ 402,139
33	INDICATED % INCREASE ON PRESENT RATE SCHEDULE (L31/L10)	43.87%	43.87%	45.99%	32.13%	-4.33%	30.28%	63.53%	-15.47%	-10.67%	1113.30%
34	TOTAL REVENUE REQUIREMENT (L12 + L31)	$ 18,290,754	$ 18,290,754	$ 13,550,066	$ 3,731,436	$ 202,461	$ 236,014	$ 16,942	$ 22,736	$ 128,959	$ 402,139
35	PROPOSED RATE SCHEDULE REVENUE REQUIREMENTS										
36	REVENUE DEFICIENCY / (SURPLUS)	$ 5,577,633	$ 5,577,634	3,604,301	1,752,194	75,398	84,413	3,565	11,367	55,925	(9,529)
37	% INCREASE (L36/L10)	44.82%	44.82%	39.62%	63.68%	36.53%	47.92%	35.24%	43.04%	39.17%	-28.75%
38	PROPOSED RATE SCHEDULE (L10 + L36)	$ 18,021,042	$ 18,021,043	$ 12,701,335	$ 4,503,603	$ 281,771	$ 260,576	$ 13,679	$ 37,776	$ 198,686	$ 23,616
39	PROPOSED REV. REQUIREMENT (L11 + L38)	$ 18,290,754	$ 18,290,754	12,885,782	4,576,295	287,015	265,566	13,925	38,263	200,292	23,616
40	% INCREASE IN TOTAL REVENUES (L36/L12)	43.87%	43.87%	38.83%	62.04%	35.63%	46.60%	34.41%	42.26%	38.74%	-28.75%
41	RATE OF RETURN ON RATE BASE AT PROPOSED RATES(e)	8.94%	8.94%	7.53%	15.22%	20.53%	12.46%	3.99%	27.56%	23.57%	-13.34%

Supporting Schedules
(a) G-3
(b) H-1
(c) G-4a
(d) C-5
(e) G-2

Recap Scehdules
[A] A-1

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Cost of Service Summary
At Proposed Rates

LINE NO.	DESCRIPTION	Total Company	Jurisdictional Total	Residential	Commercial	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire
1	RATE BASE (a)										
2	Gross Plant in Service	$ 131,590,588	$ 131,590,588	$ 95,208,355	$ 28,525,872	$ 1,543,714	$ 1,827,325	$ 124,931	$ 178,064	$ 1,022,647	$ 3,159,681
3	Accumulated Depreciation	55,028,945	55,028,945	39,053,021	12,663,447	696,829	834,277	54,118	81,106	456,455	1,189,692
4	Net Plant	$ 76,561,644	$ 76,561,644	$ 56,155,334	$ 15,862,425	$ 846,885	$ 993,048	$ 70,813	$ 96,958	$ 566,192	$ 1,969,989
5	Construction Work in Progress	-	-	-	-	-	-	-	-	-	-
6	Working Capital Assets & Misc. Other	(587,284)	(587,284)	(430,753)	(121,676)	(6,496)	(7,617)	(543)	(744)	(4,343)	(15,111)
7	Contributions & Advances in Aid of Construction	(27,128,960)	$ (27,128,960)	$ (19,898,159)	$ (5,620,714)	$ (300,087)	$ (351,878)	$ (25,092)	$ (34,356)	$ (200,625)	$ (698,049)
8	TOTAL RATE BASE [A]	$ 48,845,400	$ 48,845,400	$ 35,826,422	$ 10,120,035	$ 540,303	$ 633,553	$ 45,178	$ 61,858	$ 361,224	$ 1,256,829
9	OPERATING REVENUES (c)										
10	Proposed Rate Schedules(b)	$ 18,021,043	$ 18,021,043	$ 12,701,335	$ 4,503,603	$ 281,771	$ 260,576	$ 13,679	$ 37,776	$ 198,686	$ 23,616
11	Other Revenues	269,712	269,712	184,447	72,692	5,244	4,989	246	487	1,607	-
12	TOTAL OPERATING REVENUES [A]	$ 18,290,754	$ 18,290,754	$ 12,885,782	$ 4,576,295	$ 287,015	$ 265,566	$ 13,925	$ 38,263	$ 200,292	$ 23,616
13	OPERATING EXPENSES (c)										
14	Operations and Maintenance										
15	Production	$ 4,160,929	$ 4,160,929	$ 2,874,390	$ 1,097,070	$ 65,937	$ 76,267	$ 4,389	$ 7,132	$ 35,745	$ -
16	Transmission and Distribution	1,862,187	1,862,187	1,338,442	396,166	20,997	24,745	1,715	2,476	14,487	63,160
17	Customer Accounts	1,225,228	1,225,228	1,140,739	65,990	2,122	1,005	828	56	1,536	12,952
18	Administrative and General	1,414,703	1,414,703	1,147,904	216,390	11,312	12,657	1,209	1,182	7,168	16,880
19	Total Operating and Maintenance Expense	$ 8,663,048	$ 8,663,048	$ 6,501,474	$ 1,775,615	$ 100,369	$ 114,674	$ 8,142	$ 10,846	$ 58,936	$ 92,992
20	Depreciation and Amortization	3,724,621	3,724,621	2,724,570	730,855	37,929	44,571	3,297	4,606	27,340	151,454
21	Taxes Other Than Income	582,520	582,520	427,258	120,689	6,444	7,556	539	738	4,308	14,989
22	Income Taxes	956,131	956,131	534,660	408,702	31,324	19,802	145	5,025	24,571	(68,098)
23	TOTAL EXPENSES [A]	$ 13,926,320	$ 13,926,320	$ 10,187,963	$ 3,035,862	$ 176,065	$ 186,603	$ 12,122	$ 21,215	$ 115,154	$ 191,337
24	OPERATING INCOME	$ 4,364,435	$ 4,364,435	$ 2,697,820	$ 1,540,433	$ 110,951	$ 78,963	$ 1,803	$ 17,049	$ 85,138	$ (167,721)
25	RATE OF RETURN AT PROPOSED RATES	8.94%	8.94%	7.53%	15.22%	20.53%	12.46%	3.99%	27.56%	23.57%	-13.34%
26											
27											
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36											
37											
38											
39											
40											
41											

Supporting Schedules
(a) G-3
(b) H-1
(c) G-4b
(d) C-5

Recap Scehdules
[A] A-1
[B] G-1

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Rate Base Allocation to Rate Schedules/Classes

Line No.	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire	Allocation Factor (b)
	RATE BASE											
	GROSS PLANT IN SERVICE											
	Source of Supply Plant											
1	Commodity	$ 4,738,224	$ 4,738,224	$ 3,240,315	$ 1,277,031	$ 92,130	$ 87,646	$ 4,324	$ 8,551	$ 28,227	$ -	CBC
2	Demand	13,708,068	13,708,068	9,529,101	3,564,031	186,377	249,816	15,679	22,716	140,347	-	CMD
3	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
4	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
5	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
6	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
7	Total Source of Supply Plant	$ 18,446,292	$ 18,446,292	$ 12,769,416	$ 4,841,062	$ 278,506	$ 337,463	$ 20,003	$ 31,268	$ 168,574	$ -	
	Pumping Plant											
8	Commodity	$ 3,025,530	$ 3,025,530	$ 2,069,060	$ 815,431	$ 58,828	$ 55,965	$ 2,761	$ 5,460	$ 18,024	$ -	CBC
9	Demand	8,753,105	8,753,105	6,084,681	2,275,765	119,009	159,517	10,012	14,505	89,617	-	CMD
10	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
11	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
12	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
13	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
14	Total Pumping Plant	$ 11,778,635	$ 11,778,635	$ 8,153,741	$ 3,091,196	$ 177,837	$ 215,482	$ 12,773	$ 19,966	$ 107,641	$ -	
	Water Treatment Plant											
15	Commodity	$ 335,319	$ 335,319	$ 229,314	$ 90,374	$ 6,520	$ 6,203	$ 306	$ 605	$ 1,998	$ -	CBC
16	Demand	970,106	970,106	674,365	252,223	13,190	17,679	1,110	1,608	9,932	-	CMD
17	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
18	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
19	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
20	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
21	Total Water Treatment Plant	$ 1,305,426	$ 1,305,426	$ 903,679	$ 342,597	$ 19,710	$ 23,882	$ 1,416	$ 2,213	$ 11,930	$ -	
	Transmission and Distribution Plant											
22	Commodity	$ 14,624,892	$ 14,624,892	$ 10,001,482	$ 3,941,653	$ 284,365	$ 270,527	$ 13,346	$ 26,394	$ 87,125	$ -	CBC
23	Demand	42,311,004	42,311,004	29,412,300	11,000,657	575,267	771,078	48,394	70,116	433,192	-	CMD
24	Demand - Extra Cap Max Hour	-	-	-	-	-	-	-	-	-	-	CMH
25	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
26	Customer Meters	8,890,393	8,890,393	5,473,058	1,286,115	37,869	47,936	4,554	11,984	82,689	1,946,189	CM
27	Customer Services	17,166,311	17,166,311	14,196,071	1,832,042	62,614	45,092	10,758	5,153	59,264	955,316	CS
28	Fire Hydrants	2,554,783	2,554,783	2,404,023	139,068	4,472	2,119	1,746	118	3,237	-	CH
29	Total Transmission and Distribution Plant	$ 85,547,383	$ 85,547,383	$ 61,486,934	$ 18,199,535	$ 964,587	$ 1,136,751	$ 78,798	$ 113,765	$ 665,508	$ 2,901,505	
	Gross Plant In Service before Intangible and General Plant											
30	Commodity	$ 22,723,965	$ 22,723,965	$ 15,540,172	$ 6,124,489	$ 441,842	$ 420,341	$ 20,736	$ 41,011	$ 135,374	$ -	
31	Demand	65,742,283	65,742,283	45,700,447	17,092,676	893,842	1,198,090	75,195	108,945	673,089	-	
32	Customer Accounts	-	-	-	-	-	-	-	-	-	-	
33	Customer Meters	8,890,393	8,890,393	5,473,058	1,286,115	37,869	47,936	4,554	11,984	82,689	1,946,189	
34	Customer Services	17,166,311	17,166,311	14,196,071	1,832,042	62,614	45,092	10,758	5,153	59,264	955,316	
35	Fire Hydrants	2,554,783	2,554,783	2,404,023	139,068	4,472	2,119	1,746	118	3,237	-	
36	Gross Plant In Service	$ 117,077,735	$ 117,077,735	$ 83,313,770	$ 26,474,390	$ 1,440,640	$ 1,713,578	$ 112,988	$ 167,211	$ 953,653	$ 2,901,505	
	General Plant											
37	Commodity	$ 638,925	$ 638,925	$ 436,940	$ 172,201	$ 12,423	$ 11,819	$ 583	$ 1,153	$ 3,806	$ -	CBC
38	Demand	1,848,462	1,848,462	1,284,950	480,591	25,132	33,686	2,114	3,063	18,925	-	CMD
39	Customer Accounts	3,291,850	3,291,850	3,064,850	177,296	5,702	2,701	2,226	150	4,126	34,799	CB
40	Customer Meters	249,969	249,969	153,885	36,161	1,065	1,348	128	337	2,325	54,721	CM
41	Customer Services	482,662	482,662	399,148	51,511	1,761	1,268	302	145	1,666	26,860	CS
42	Fire Hydrants	71,832	71,832	67,593	3,910	126	60	49	3	91	-	CH
43	Total General Plant	$ 6,583,701	$ 6,583,701	$ 5,407,366	$ 921,671	$ 46,208	$ 50,881	$ 5,403	$ 4,851	$ 30,940	$ 116,380	

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Rate Base Allocation to Rate Schedules/Classes

Line No.	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire	Allocation Factor (b)
	Intangible Plant											
44	Commodity	$ 44,586	$ 44,586	$ 30,491	$ 12,017	$ 867	$ 825	$ 41	$ 80	$ 266	$ -	CBC
45	Demand	128,990	128,990	89,667	33,537	1,754	2,351	148	214	1,321	-	CMD
46	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
47	Customer Meters	17,443	17,443	10,738	2,523	74	94	9	24	162	3,819	CM
48	Customer Services	33,681	33,681	27,853	3,595	123	88	21	10	116	1,874	CS
49	Fire Hydrants	5,013	5,013	4,717	273	9	4	3	0	6	-	CH
50	Total Intangible Plant	$ 229,713	$ 229,713	$ 163,466	$ 51,944	$ 2,827	$ 3,362	$ 222	$ 328	$ 1,871	$ 5,693	
	Allocated Corporate Plant											
51	Commodity	$ 747,204	$ 747,204	$ 510,988	$ 201,384	$ 14,529	$ 13,822	$ 682	$ 1,348	$ 4,451	$ -	CBC
52	Demand	2,161,721	2,161,721	1,502,710	562,037	29,391	39,395	2,473	3,582	22,132	-	CMD
53	Customer Accounts	3,849,720	3,849,720	3,584,250	207,342	6,668	3,159	2,603	175	4,826	40,696	CB
54	Customer Meters	292,332	292,332	179,964	42,290	1,245	1,576	150	394	2,719	63,994	CM
55	Customer Services	564,458	564,458	466,792	60,241	2,059	1,483	354	169	1,949	31,412	CS
56	Fire Hydrants	84,006	84,006	79,048	4,573	147	70	57	4	106	-	CH
57	Total Allocated Corporate Plant	$ 7,699,440	$ 7,699,440	$ 6,323,752	$ 1,077,867	$ 54,039	$ 59,504	$ 6,318	$ 5,674	$ 36,183	$ 136,103	
	Reconcling Amount											
58	Commodity		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	CBC
59	Demand		-	-	-	-	-	-	-	-	-	CMD
60	Customer Accounts		-	-	-	-	-	-	-	-	-	CB
61	Customer Meters		-	-	-	-	-	-	-	-	-	CM
62	Customer Services		-	-	-	-	-	-	-	-	-	CS
63	Fire Hydrants		-	-	-	-	-	-	-	-	-	CH
64	Total Reconciling Amount	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	Gross Plant In Service											
65	Commodity	$ 24,154,679	$ 24,154,679	$ 16,518,590	$ 6,510,090	$ 469,661	$ 446,806	$ 22,042	$ 43,593	$ 143,897	$ -	
66	Demand	69,881,456	69,881,456	48,577,774	18,168,841	950,119	1,273,523	79,929	115,804	715,467	-	
67	Customer Accounts	7,141,570	7,141,570	6,649,101	384,639	12,370	5,860	4,829	326	8,952	75,495	
68	Customer Meters	9,450,137	9,450,137	5,817,644	1,367,089	40,253	50,954	4,841	12,738	87,895	2,068,722	
69	Customer Services	18,247,112	18,247,112	15,089,864	1,947,388	66,556	47,932	11,435	5,478	62,996	1,015,463	
70	Fire Hydrants	2,715,634	2,715,634	2,555,382	147,824	4,754	2,252	1,856	125	3,440	-	
71	Total Gross Plant In Service (a)(c)	$ 131,590,588	$ 131,590,588	$ 95,208,355	$ 28,525,872	$ 1,543,714	$ 1,827,325	$ 124,931	$ 178,064	$ 1,022,647	$ 3,159,681	

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Rate Base Allocation to Rate Schedules/Classes

Line No.	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire	Allocation Factor (b)
	ACCUMULATED DEPRECIATION AND AMORTIZATION											
	Source of Supply Plant											
72	Commodity	$ 1,743,608	$ 1,743,608	$ 1,192,396	$ 469,932	$ 33,903	$ 32,253	$ 1,591	$ 3,147	$ 10,387	$ -	CBC
73	Demand	5,044,401	5,044,401	3,506,592	1,311,520	68,584	91,929	5,770	8,359	51,646	-	CMD
74	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
75	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
76	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
77	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
78	Total Source of Supply Plant	$ 6,788,010	$ 6,788,010	$ 4,698,989	$ 1,781,452	$ 102,487	$ 124,182	$ 7,361	$ 11,506	$ 62,033	$ -	
	Pumping Plant											
79	Commodity	$ 1,998,447	$ 1,998,447	$ 1,366,672	$ 538,615	$ 38,858	$ 36,967	$ 1,824	$ 3,607	$ 11,905	$ -	CBC
80	Demand	5,781,669	5,781,669	4,019,101	1,503,206	78,608	105,365	6,613	9,581	59,194	-	CMD
81	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
82	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
83	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
84	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
85	Total Pumping Plant	$ 7,780,116	$ 7,780,116	$ 5,385,773	$ 2,041,821	$ 117,466	$ 142,332	$ 8,437	$ 13,188	$ 71,100	$ -	
	Water Treatment Plant											
86	Commodity	$ 140,220	$ 140,220	$ 95,892	$ 37,792	$ 2,726	$ 2,594	$ 128	$ 253	$ 835	$ -	CBC
87	Demand	405,669	405,669	281,999	105,472	5,516	7,393	464	672	4,153	-	CMD
88	Demand - Extra Cap Max Hour	-	-	-	-	-	-	-	-	-	-	CMH
89	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
90	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
91	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
92	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
93	Total Water Treatment Plant	$ 545,889	$ 545,889	$ 377,891	$ 143,264	$ 8,242	$ 9,987	$ 592	$ 925	$ 4,989	$ -	
	Transmission and Distribution Plant											
94	Commodity	$ 6,908,251	$ 6,908,251	$ 4,724,325	$ 1,861,889	$ 134,323	$ 127,787	$ 6,304	$ 12,468	$ 41,155	$ -	CBC
95	Demand	19,986,132	19,986,132	13,893,268	5,196,298	271,735	364,228	22,860	33,120	204,624	-	CMD
96	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
97	Customer Meters	4,176,265	4,176,265	2,570,970	604,153	17,789	22,518	2,139	5,629	38,843	914,223	CM
98	Customer Services	3,594,122	3,594,122	2,972,241	383,576	13,110	9,441	2,252	1,079	12,408	200,015	CS
99	Fire Hydrants	981,669	981,669	923,740	53,437	1,719	814	671	45	1,244	-	CH
100	Total Transmission and Distribution Plant	$ 35,646,439	$ 35,646,439	$ 25,084,545	$ 8,099,352	$ 438,675	$ 524,788	$ 34,226	$ 52,341	$ 298,274	$ 1,114,238	
101	General Plant											
102	Commodity	$ 395,213	$ 395,213	$ 270,273	$ 106,517	$ 7,684	$ 7,311	$ 361	$ 713	$ 2,354	$ -	CBC
103	Demand	1,143,384	1,143,384	794,818	297,274	15,546	20,837	1,308	1,895	11,706	-	CMD
104	Customer Accounts	2,036,206	2,036,206	1,895,793	109,668	3,527	1,671	1,377	93	2,552	21,525	CB
105	Customer Meters	154,621	154,621	95,187	22,368	659	834	79	208	1,438	33,848	CM
106	Customer Services	298,555	298,555	246,897	31,863	1,089	784	187	90	1,031	16,615	CS
107	Fire Hydrants	44,433	44,433	41,811	2,419	78	37	30	2	56	-	CH
108	Total General Plant	$ 4,072,412	$ 4,072,412	$ 3,344,779	$ 570,109	$ 28,582	$ 31,473	$ 3,342	$ 3,001	$ 19,138	$ 71,988	

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Rate Base Allocation to Rate Schedules/Classes

Line No.	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire	Allocation Factor (b)
	Allocated Corporate Plant											
109	Commodity	$ 19,029	$ 19,029	$ 13,013	$ 5,129	$ 370	$ 352	$ 17	$ 34	$ 113	$ -	CBC
110	Demand	55,052	55,052	38,269	14,313	748	1,003	63	91	564	-	CMD
111	Customer Accounts	98,039	98,039	91,279	5,280	170	80	66	4	123	1,036	CB
112	Customer Meters	7,445	7,445	4,583	1,077	32	40	4	10	69	1,630	CM
113	Customer Services	14,375	14,375	11,888	1,534	52	38	9	4	50	800	CS
114	Fire Hydrants	2,139	2,139	2,013	116	4	2	1	0	3	-	CH
115	Total Allocated Corporate Plant	$ 196,079	$ 196,079	$ 161,045	$ 27,450	$ 1,376	$ 1,515	$ 161	$ 144	$ 921	$ 3,466	
	Retirement Work in Progress											
116	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	CBC
117	Demand	-	-	-	-	-	-	-	-	-	-	CMD
118	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
119	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
120	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
121	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
122	Total Retirement Work in Progress	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	Advances in Aid of Construction											
123	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	CBC
124	Demand	-	-	-	-	-	-	-	-	-	-	CMD
125	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
126	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
127	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
128	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
129	Total Advances in Aid of Construction	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	Accumulated Depreciation/Amortization											
130	Commodity	$ 11,204,768	$ 11,204,768	$ 7,662,572	$ 3,019,872	$ 217,864	$ 207,262	$ 10,225	$ 20,222	$ 66,750	$ -	
131	Demand	32,416,307	32,416,307	22,534,047	8,428,083	440,737	590,756	37,077	53,719	331,888	-	
132	Customer Accounts	2,134,246	2,134,246	1,987,072	114,949	3,697	1,751	1,443	97	2,675	22,562	
133	Customer Meters	4,338,330	4,338,330	2,670,740	627,598	18,479	23,392	2,222	5,848	40,351	949,701	
134	Customer Services	3,907,052	3,907,052	3,231,025	416,973	14,251	10,263	2,448	1,173	13,489	217,430	
135	Fire Hydrants	1,028,241	1,028,241	967,564	55,972	1,800	853	703	47	1,303	-	
136	Total Accumulated Depreciation/Amortization (a)(c)	$ 55,028,945	$ 55,028,945	$ 39,053,021	$ 12,663,447	$ 696,829	$ 834,277	$ 54,118	$ 81,106	$ 456,455	$ 1,189,692	

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Rate Base Allocation to Rate Schedules/Classes

Line No.	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire	Allocation Factor (b)
	NET UTILITY PLANT IN SERVICE											
	Net Plant											
137	Commodity	$ 12,949,911	$ 12,949,911	$ 8,856,018	$ 3,490,218	$ 251,797	$ 239,543	$ 11,817	$ 23,371	$ 77,147	$ -	
138	Demand	37,465,149	37,465,149	26,043,726	9,740,758	509,382	682,766	42,852	62,086	383,579	-	
139	Customer Accounts	5,007,325	5,007,325	4,662,029	269,690	8,673	4,108	3,386	228	6,277	52,934	
140	Customer Meters	5,111,807	5,111,807	3,146,904	739,491	21,774	27,562	2,618	6,891	47,545	1,119,022	
141	Customer Services	14,340,060	14,340,060	11,858,839	1,530,416	52,305	37,668	8,987	4,305	49,507	798,033	
142	Fire Hydrants	1,687,392	1,687,392	1,587,818	91,852	2,954	1,399	1,153	78	2,138	-	
143	Net Utility Plant in Service (a)	$ 76,561,644	$ 76,561,644	$ 56,155,334	$ 15,862,425	$ 846,885	$ 993,048	$ 70,813	$ 96,958	$ 566,192	$ 1,969,989	
	CONSTRUCTION WORK IN PROGRESS											
	Construction Work in Progress											
144	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	CBC
145	Demand	-	-	-	-	-	-	-	-	-	-	CMD
146	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
147	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
148	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
149	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
150	Total Construction Work in Progress (a)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	WORKING CAPITAL ASSETS											
	Working Capital Assets											
151	Commodity	$ (99,335)	$ (99,335)	$ (67,932)	$ (26,773)	$ (1,931)	$ (1,837)	$ (91)	$ (179)	$ (592)	$ -	CBC
152	Demand	(287,385)	(287,385)	(199,775)	(74,719)	(3,907)	(5,237)	(329)	(476)	(2,942)	-	CMD
153	Customer Accounts	(38,410)	(38,410)	(35,761)	(2,069)	(67)	(32)	(26)	(2)	(48)	(406)	CB
154	Customer Meters	(39,211)	(39,211)	(24,139)	(5,672)	(167)	(211)	(20)	(53)	(365)	(8,584)	CM
155	Customer Services	(109,999)	(109,999)	(90,966)	(11,739)	(401)	(289)	(69)	(33)	(380)	(6,122)	CS
156	Fire Hydrants	(12,944)	(12,944)	(12,180)	(705)	(23)	(11)	(9)	(1)	(16)	-	CH
157	Total Working Capital Assets (a)	$ (587,284)	$ (587,284)	$ (430,753)	$ (121,676)	$ (6,496)	$ (7,617)	$ (543)	$ (744)	$ (4,343)	$ (15,111)	
	CONTRIBUTIONS & ADVANCES IN AID OF CONSTRUCTION											
	Contributions & Advances in Aid of Construction											
158	Commodity	$ (4,588,690)	$ (4,588,690)	$ (3,138,054)	$ (1,236,729)	$ (89,222)	$ (84,880)	$ (4,187)	$ (8,281)	$ (27,336)	$ -	CBC
159	Demand	(13,275,453)	(13,275,453)	(9,228,370)	(3,451,554)	(180,495)	(241,932)	(15,184)	(21,999)	(135,918)	-	CMD
160	Customer Accounts	(1,774,302)	(1,774,302)	(1,651,950)	(95,562)	(3,073)	(1,456)	(1,200)	(81)	(2,224)	(18,757)	CB
161	Customer Meters	(1,811,325)	(1,811,325)	(1,115,078)	(262,032)	(7,715)	(9,766)	(928)	(2,442)	(16,847)	(396,516)	CM
162	Customer Services	(5,081,277)	(5,081,277)	(4,202,077)	(542,290)	(18,534)	(13,347)	(3,184)	(1,525)	(17,542)	(282,776)	CS
163	Fire Hydrants	(597,913)	(597,913)	(562,630)	(32,547)	(1,047)	(496)	(409)	(28)	(757)	-	CH
164	Total Contributions & Advances in Aid of Construction (a)	$ (27,128,960)	$ (27,128,960)	$ (19,898,159)	$ (5,620,714)	$ (300,087)	$ (351,878)	$ (25,092)	$ (34,356)	$ (200,625)	$ (698,049)	

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Rate Base Allocation to Rate Schedules/Classes

Line No.	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire	Allocation Factor (b)
	RATE BASE											
	Rate Base											
165	Commodity	$ 8,261,886	$ 8,261,886	$ 5,650,032	$ 2,226,717	$ 160,643	$ 152,826	$ 7,539	$ 14,910	$ 49,219	$ -	
166	Demand	23,902,311	23,902,311	16,615,582	6,214,485	324,979	435,597	27,339	39,610	244,719	-	
167	Customer Accounts	3,194,612	3,194,612	2,974,318	172,059	5,533	2,621	2,160	146	4,004	33,771	
168	Customer Meters	3,261,271	3,261,271	2,007,687	471,787	13,892	17,584	1,671	4,396	30,333	713,922	
169	Customer Services	9,148,784	9,148,784	7,565,795	976,387	33,370	24,032	5,733	2,747	31,585	509,136	
170	Fire Hydrants	1,076,536	1,076,536	1,013,009	58,601	1,885	893	736	50	1,364	-	
171	**Total Rate Base [A]**	**$ 48,845,400**	**$ 48,845,400**	**$ 35,826,422**	**$ 10,120,035**	**$ 540,303**	**$ 633,553**	**$ 45,178**	**$ 61,858**	**$ 361,224**	**$ 1,256,829**	

Supporting Schedules
(a) G-5, (b) G-7a, (c) F-1.3

Recap Schedules
[A] G-1

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Revenue and Expense Allocation to Rate Schedules at Present Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire	Allocation Code (b)
	REVENUES											
1	Revenue Water Service (c)	$ 12,443,409	$ 12,443,409	$ 9,097,034	$ 2,751,410	$ 206,373	$ 176,164	$ 10,114	$ 26,409	$ 142,761	$ 33,144	Direct
2	Other Revenue	269,712	269,712	184,447	72,692	5,244	4,989	246	487	1,607	-	CBC
3	Total Revenue	$ 12,713,121	$ 12,713,121	$ 9,281,481	$ 2,824,101	$ 211,617	$ 181,153	$ 10,360	$ 26,896	$ 144,368	$ 33,144	
	EXPENSES (A)											
	Source of Supply Expenses											
	Operation											
4	Commodity	$ 1,038,786	$ 1,038,786	$ 710,392	$ 279,970	$ 20,198	$ 19,215	$ 948	$ 1,875	$ 6,188	$ -	CBC
5	Demand	1,329,495	1,329,495	924,192	345,662	18,076	24,229	1,521	2,203	13,612	-	CMD
6	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
7	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
8	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
9	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
10	Total Operation	$2,368,281	2,368,281	1,634,584	625,632	38,274	43,444	2,469	4,078	19,800	0	
	Maintenance											
11	Commodity	$ 41,168	$ 41,168	$ 28,154	$ 11,096	$ 800	$ 762	$ 38	$ 74	$ 245	$ -	CBC
12	Demand	31,204	31,204	21,692	8,113	424	569	36	52	319	-	CMD
13	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
14	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
15	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
16	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
17	Total Maintenance	$ 72,373	$ 72,373	$ 49,845	$ 19,209	$ 1,225	$ 1,330	$ 73	$ 126	$ 565	$ -	
	Total Source of Supply Expenses											
18	Commodity	$ 1,079,954	$ 1,079,954	$ 738,545	$ 291,066	$ 20,999	$ 19,977	$ 985	$ 1,949	$ 6,434	$ -	
19	Demand	1,360,699	1,360,699	945,884	353,775	18,500	24,797	1,556	2,255	13,931	-	
20	Customer Accounts	-	-	-	-	-	-	-	-	-	-	
21	Customer Meters	-	-	-	-	-	-	-	-	-	-	
22	Customer Services	-	-	-	-	-	-	-	-	-	-	
23	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	
24	Total Source of Supply Expenses	$ 2,440,653	$ 2,440,653	$ 1,684,429	$ 644,841	$ 39,499	$ 44,774	$ 2,542	$ 4,204	$ 20,365	$ -	

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Revenue and Expense Allocation to Rate Schedules at Present Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire	Allocation Code (b)
	Water Treatment Expenses											
	Operation											
25	Commodity	$ 491,098	$ 491,098	$ 335,846	$ 132,359	$ 9,549	$ 9,084	$ 448	$ 886	$ 2,926	$ -	CBC
26	Demand	1,198,796	1,198,796	833,337	311,681	16,299	21,847	1,371	1,987	12,274	-	CMD
27	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
28	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
29	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
30	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
31	Total Operation	$ 1,689,894	$ 1,689,894	$ 1,169,183	$ 444,040	$ 25,848	$ 30,931	$ 1,819	$ 2,873	$ 15,199	$ -	
	Maintenance											
32	Commodity	$ 30,382	$ 30,382	$ 20,777	$ 8,189	$ 591	$ 562	$ 28	$ 55	$ 181	$ -	CBC
33	Demand	-	-	-	-	-	-	-	-	-	-	CMD
34	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
35	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
36	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
37	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
38	Total Maintenance	$ 30,382	$ 30,382	$ 20,777	$ 8,189	$ 591	$ 562	$ 28	$ 55	$ 181	$ -	
	Total Water Treatment Expenses											
39	Commodity	$ 521,480	$ 521,480	$ 356,623	$ 140,548	$ 10,140	$ 9,646	$ 476	$ 941	$ 3,107	$ -	
40	Demand	1,198,796	1,198,796	833,337	311,681	16,299	21,847	1,371	1,987	12,274	-	
41	Customer Accounts	-	-	-	-	-	-	-	-	-	-	
42	Customer Meters	-	-	-	-	-	-	-	-	-	-	
43	Customer Services	-	-	-	-	-	-	-	-	-	-	
44	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	
45	Total Water Treatment	$ 1,720,276	$ 1,720,276	$ 1,189,961	$ 452,229	$ 26,439	$ 31,493	$ 1,847	$ 2,928	$ 15,380	$ -	
	Total Production Expenses											
46	Commodity	$ 1,601,435	$ 1,601,435	$ 1,095,169	$ 431,613	$ 31,138	$ 29,623	$ 1,461	$ 2,890	$ 9,540	$ -	
47	Demand	2,559,495	2,559,495	1,779,221	665,456	34,799	46,644	2,927	4,241	26,205	-	
48	Customer Accounts	-	-	-	-	-	-	-	-	-	-	
49	Customer Meters	-	-	-	-	-	-	-	-	-	-	
50	Customer Services	-	-	-	-	-	-	-	-	-	-	
51	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	
52	**Total Production Expenses**	**$ 4,160,929**	**$ 4,160,929**	**$ 2,874,390**	**$ 1,097,070**	**$ 65,937**	**$ 76,267**	**$ 4,389**	**$ 7,132**	**$ 35,745**	**$ -**	

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Revenue and Expense Allocation to Rate Schedules at Present Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire	Allocation Code (b)
	Transmission and Distribution Expenses											
	Operation											
53	Commodity	$ 313,159	$ 313,159	$ 214,159	$ 84,402	$ 6,089	$ 5,793	$ 286	$ 565	$ 1,866	$ -	CBC
54	Demand	905,995	905,995	629,798	235,554	12,318	16,511	1,036	1,501	9,276	-	CMD
55	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
56	Customer Meters	190,368	190,368	117,193	27,539	811	1,026	98	257	1,771	41,673	CM
57	Customer Services	367,578	367,578	303,977	39,229	1,341	966	230	110	1,269	20,456	CS
58	Fire Hydrants	54,705	54,705	51,477	2,978	96	45	37	3	69	-	CH
59	Total Operation	$ 1,831,805	$ 1,831,805	$ 1,316,604	$ 389,702	$ 20,654	$ 24,341	$ 1,687	$ 2,436	$ 14,250	$ 62,129	
	Maintenance											
60	Commodity	$ 5,194	$ 5,194	$ 3,552	$ 1,400	$ 101	$ 96	$ 5	$ 9	$ 31	$ -	CBC
61	Demand	15,027	15,027	10,446	3,907	204	274	17	25	154	-	CMD
62	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
63	Customer Meters	3,157	3,157	1,944	457	13	17	2	4	29	691	CM
64	Customer Services	6,097	6,097	5,042	651	22	16	4	2	21	339	CS
65	Fire Hydrants	907	907	854	49	2	1	1	0	1	-	CH
66	Total Maintenance	$ 30,382	$ 30,382	$ 21,837	$ 6,464	$ 343	$ 404	$ 28	$ 40	$ 236	$ 1,030	
	Total Transmission & Distribution Expenses											
67	Commodity	$ 318,353	$ 318,353	$ 217,711	$ 85,802	$ 6,190	$ 5,889	$ 291	$ 575	$ 1,897	$ -	
68	Demand	921,022	921,022	640,244	239,461	12,522	16,785	1,053	1,526	9,430	-	
69	Customer Accounts	-	-	-	-	-	-	-	-	-	-	
70	Customer Meters	193,525	193,525	119,137	27,996	824	1,043	99	261	1,800	42,364	
71	Customer Services	373,675	373,675	309,019	39,880	1,363	982	234	112	1,290	20,795	
72	Fire Hydrants	55,612	55,612	52,331	3,027	97	46	38	3	70	-	
73	**Total Transmission & Distribution Expenses**	**$ 1,862,187**	**$ 1,862,187**	**$ 1,338,442**	**$ 396,166**	**$ 20,997**	**$ 24,745**	**$ 1,715**	**$ 2,476**	**$ 14,487**	**$ 63,160**	

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Revenue and Expense Allocation to Rate Schedules at Present Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire	Allocation Code (b)
	Customer Accounts Expenses											
74	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	CBC
75	Demand	-	-	-	-	-	-	-	-	-	-	CMD
76	Customer Accounts	1,176,266	1,176,266	1,095,153	63,353	2,037	965	795	54	1,474	12,435	CB
77	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
78	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
79	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
80	Total Customer Accounts	$ 1,176,266	$ 1,176,266	$ 1,095,153	$ 63,353	$ 2,037	$ 965	$ 795	$ 54	$ 1,474	$ 12,435	
	O&M w/oA&G Expenses											
81	Commodity	$ 1,919,788	$ 1,919,788	$ 1,312,880	$ 517,415	$ 37,328	$ 35,512	$ 1,752	$ 3,465	$ 11,437	$ -	
82	Demand	3,480,517	3,480,517	2,419,465	904,917	47,322	63,429	3,981	5,768	35,635	-	
83	Customer Accounts	1,176,266	1,176,266	1,095,153	63,353	2,037	965	795	54	1,474	12,435	
84	Customer Meters	193,525	193,525	119,137	27,996	824	1,043	99	261	1,800	42,364	
85	Customer Services	373,675	373,675	309,019	39,880	1,363	982	234	112	1,290	20,795	
86	Fire Hydrants	55,612	55,612	52,331	3,027	97	46	38	3	70	-	
87	**Total O&M w/oA&G Expenses**	$ 7,199,383	$ 7,199,383	$ 5,307,984	$ 1,556,588	$ 88,972	$ 101,977	$ 6,899	$ 9,662	$ 51,706	$ 75,594	
	Administrative and General Expenses											
88	Commodity	$ 177,130	$ 177,130	$ 121,134	$ 47,740	$ 3,444	$ 3,276	$ 162	$ 320	$ 1,055	$ -	CBC
89	Demand	466,826	466,826	324,512	121,373	6,347	8,507	534	774	4,780	-	CMD
90	Customer Accounts	674,613	674,613	628,093	36,334	1,169	554	456	31	846	7,132	CB
91	Customer Meters	29,871	29,871	18,389	4,321	127	161	15	40	278	6,539	CM
92	Customer Services	57,678	57,678	47,698	6,156	210	152	36	17	199	3,210	CS
93	Fire Hydrants	8,584	8,584	8,077	467	15	7	6	0	11	-	CH
94	Total Administrative and General Expenses	$ 1,414,703	$ 1,414,703	$ 1,147,904	$ 216,390	$ 11,312	$ 12,657	$ 1,209	$ 1,182	$ 7,168	$ 16,880	
	Total Operation and Maintenance Expenses											
95	Commodity	$ 2,096,918	$ 2,096,918	$ 1,434,013	$ 565,155	$ 40,772	$ 38,788	$ 1,914	$ 3,784	$ 12,492	$ -	
96	Demand	3,947,343	3,947,343	2,743,977	1,026,290	53,669	71,937	4,515	6,541	40,414	-	
97	Customer Accounts	1,850,880	1,850,880	1,723,246	99,687	3,206	1,519	1,251	84	2,320	19,566	
98	Customer Meters	223,397	223,397	137,526	32,317	952	1,205	114	301	2,078	48,904	
99	Customer Services	431,353	431,353	356,717	46,035	1,573	1,133	270	129	1,489	24,005	
100	Fire Hydrants	64,196	64,196	60,408	3,494	112	53	44	3	81	-	
101	**Total Operation and Maintenance Expenses**	$ 8,614,086	$ 8,614,086	$ 6,455,888	$ 1,772,978	$ 100,284	$ 114,634	$ 8,108	$ 10,844	$ 58,874	$ 92,475	

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Revenue and Expense Allocation to Rate Schedules at Present Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire	Allocation Code (b)
	Depreciation & Amort Expense											
102	Commodity	$ 560,861	$ 560,861	$ 383,554	$ 151,161	$ 10,905	$ 10,375	$ 512	$ 1,012	$ 3,341	$ -	CBC
103	Demand	1,622,615	1,622,615	1,127,954	421,872	22,061	29,571	1,856	2,689	16,613	-	CMD
104	Customer Accounts	480,863	480,863	447,704	25,899	833	395	325	22	603	5,083	CB
105	Customer Meters	548,446	548,446	337,631	79,340	2,336	2,957	281	739	5,101	120,060	CM
106	Customer Services	472,780	472,780	390,976	50,457	1,724	1,242	296	142	1,632	26,311	CS
107	Fire Hydrants	39,056	39,056	36,752	2,126	68	32	27	2	49	-	CH
108		-	-	-	-	-	-	-	-	-	-	CH
109	Total Depreciation & Amort Expense	$ 3,724,621	$ 3,724,621	$ 2,724,570	$ 730,855	$ 37,929	$ 44,571	$ 3,297	$ 4,606	$ 27,340	$ 151,454	
	Taxes Other Than Income											
110	Commodity	$ 85,638	$ 85,638	$ 58,565	$ 23,081	$ 1,665	$ 1,584	$ 78	$ 155	$ 510	$ -	CBC
111	Demand	247,759	247,759	172,229	64,416	3,369	4,515	283	411	2,537	-	CMD
112	Customer Accounts	33,114	33,114	30,830	1,783	57	27	22	2	42	350	CB
113	Customer Meters	33,805	33,805	20,811	4,890	144	182	17	46	314	7,400	CM
114	Customer Services	94,832	94,832	78,423	10,121	346	249	59	28	327	5,277	CS
115	Fire Hydrants	11,159	11,159	10,500	607	20	9	8	1	14	-	CH
116	Total Taxes Other Than Income	$ 506,306	$ 506,306	$ 371,358	$ 104,899	$ 5,600	$ 6,567	$ 468	$ 641	$ 3,744	$ 13,028	
	O&M, Customer, A&G and Other Taxes											
117	Commodity	$ 2,743,417	$ 2,743,417	$ 1,876,133	$ 739,397	$ 53,343	$ 50,747	$ 2,503	$ 4,951	$ 16,343	$ -	
118	Demand	5,817,717	5,817,717	4,044,159	1,512,578	79,099	106,022	6,654	9,641	59,563	-	
119	Customer Accounts	2,364,856	2,364,856	2,201,780	127,369	4,096	1,940	1,599	108	2,964	25,000	
120	Customer Meters	805,647	805,647	495,968	116,548	3,432	4,344	413	1,086	7,493	176,364	
121	Customer Services	998,964	998,964	826,116	106,613	3,644	2,624	626	300	3,449	55,593	
122	Fire Hydrants	114,412	114,412	107,660	6,228	200	95	78	5	145	-	
123	**Total O&M, Customer, A&G and Other Taxes**	$ 12,845,013	$ 12,845,013	$ 9,551,817	$ 2,608,732	$ 143,813	$ 165,772	$ 11,873	$ 16,091	$ 89,958	$ 256,956	
	Labor Allocator											
124	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	CBC
125	Demand	-	-	-	-	-	-	-	-	-	-	CMD
126	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
127	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
128	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
129	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
130	Total Labor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Revenue and Expense Allocation to Rate Schedules at Present Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire	Allocation Code (b)
	OPERATING INCOME											
131	Income Before Taxes	$ (131,893)	$ (131,893)	$ (270,335)	$ 215,369	$ 67,804	$ 15,380	$ (1,513)	$ 10,805	$ 54,409	$ (223,812)	
132	State Income Tax	(78,797)	(78,797)	(66,301)	(4,433)	2,522	(185)	(141)	438	2,131	(12,828)	
133	Federal Income Tax	(321,153)	(321,153)	(270,224)	(18,069)	10,280	(752)	(575)	1,785	8,686	(52,283)	
134	Total Income Taxes	$ (399,950)	$ (399,950)	$ (336,525)	$ (22,503)	$ 12,802	$ (937)	$ (716)	$ 2,222	$ 10,817	$ (65,111)	
135	Net Income After Tax	$ 268,057	$ 268,057	$ 66,190	$ 237,872	$ 55,002	$ 16,317	$ (797)	$ 8,583	$ 43,592	$ (158,701)	
136	Present Return Rate Of Return	0.55%	0.55%	0.18%	2.35%	10.18%	2.58%	-1.76%	13.87%	12.07%	-12.63%	
137	Present Relative Return Rate Of Return	1.00	1.00	0.34	4.28	18.55	4.69	(3.22)	25.28	21.99	(23.01)	
	State Income Tax											
138	Income Before Tax	$ (131,893)	$ (131,893)	$ (270,335)	$ 215,369	$ 67,804	$ 15,380	$ (1,513)	$ 10,805	$ 54,409	$ (223,812)	
139	Less: Interest Expense	1,476,206	1,476,206	1,082,746	305,848	16,329	19,147	1,365	1,869	10,917	37,984	
140	State Taxable Income	$ (1,608,098)	$ (1,608,098)	$ (1,353,081)	$ (90,479)	$ 51,475	$ (3,767)	$ (2,879)	$ 8,936	$ 43,493	$ (261,796)	
141	Pro Forma State Income Tax	$ (78,797)	$ (78,797)	$ (66,301)	$ (4,433)	$ 2,522	$ (185)	$ (141)	$ 438	$ 2,131	$ (12,828)	
142	Amortization of Flow Through Tax	0	0	0	0	0	0	0	0	0	0	
143	Subtotal State Income Tax	$ (78,797)	$ (78,797)	$ (66,301)	$ (4,433)	$ 2,522	$ (185)	$ (141)	$ 438	$ 2,131	$ (12,828)	
144	Deferred State Income Tax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
145	**Total State Income Tax**	**$ (78,797)**	**$ (78,797)**	**$ (66,301)**	**$ (4,433)**	**$ 2,522**	**$ (185)**	**$ (141)**	**$ 438**	**$ 2,131**	**$ (12,828)**	
	Federal Income Tax											
146	Income Before Tax	$ (131,893)	$ (131,893)	$ (270,335)	$ 215,369	$ 67,804	$ 15,380	$ (1,513)	$ 10,805	$ 54,409	$ (223,812)	
147	Less: Interest Expense	1,476,206	1,476,206	1,082,746	305,848	16,329	19,147	1,365	1,869	10,917	37,984	
148	Less: State Income Tax	(78,797)	(78,797)	(66,301)	(4,433)	2,522	(185)	(141)	438	2,131	(12,828)	
149		-	-	-	-	-	-	-	-	-	-	
150	Federal Taxable Income	$ (1,529,302)	$ (1,529,302)	$ (1,286,780)	$ (86,045)	$ 48,953	$ (3,582)	$ (2,738)	$ 8,498	$ 41,361	$ (248,968)	
151	Pro Forma Federal Income Tax	$ (321,153)	$ (321,153)	$ (270,224)	$ (18,069)	$ 10,280	$ (752)	$ (575)	$ 1,785	$ 8,686	$ (52,283)	
152	ITC Amortization	-	-	-	-	-	-	-	-	-	-	CRB
153	Subtotal Federal Income Tax	$ (321,153)	$ (321,153)	$ (270,224)	$ (18,069)	$ 10,280	$ (752)	$ (575)	$ 1,785	$ 8,686	$ (52,283)	
154	Deferred Federal Income Tax	-	-	-	-	-	-	-	-	-	-	
155	**Total Federal Income Tax**	**(321,153)**	**(321,153)**	**(270,224)**	**(18,069)**	**10,280**	**(752)**	**(575)**	**1,785**	**8,686**	**(52,283)**	
156	**Total Income Tax**	**(399,950)**	**(399,950)**	**(336,525)**	**(22,503)**	**12,802**	**(937)**	**(716)**	**2,222**	**10,817**	**(65,111)**	

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Revenue and Expense Allocation to Rate Schedules at Present Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Irrigation	Public Authority	Multi-Family	MSR	Standpipe/ Construction	Private Fire	Allocation Code (b)
PRESENT REVENUES TAXES & ROR												
	Present Revenues											
157	Revenues	$ 12,759,213	$ 12,759,213	$ 9,097,034	$ 2,751,410	$ 206,373	$ 176,164	$ 176,164	$ 176,164	$ 142,761	$ 33,144	
158	Other Revenue	269,712	269,712	184,447	72,692	5,244	4,989	246	487	1,607	-	
159	Total Present Revenue	**$ 13,028,924**	**$ 13,028,924**	**$ 9,281,481**	**$ 2,824,101**	**$ 211,617**	**$ 181,153**	**$ 176,410**	**$ 176,650**	**$ 144,368**	**$ 33,144**	
160	O&M, Customer, A&G and Other Taxes	$ 12,845,013	$ 12,845,013	$ 9,551,817	$ 2,608,732	$ 143,813	$ 165,772	$ 11,873	$ 16,091	$ 89,958	$ 256,956	
161	Income Before Tax	$ 183,911	$ 183,911	$ (270,335)	$ 215,369	$ 67,804	$ 15,380	$ 164,536	$ 160,559	$ 54,409	$ (223,812)	
162	Less: Interest Expense	1,476,206	1,476,206	1,082,746	305,848	16,329	19,147	1,365	1,869	10,917	37,984	
163	State Taxable Income	$ (1,292,295)	$ (1,292,295)	$ (1,353,081)	$ (90,479)	$ 51,475	$ (3,767)	$ 163,171	$ 158,690	$ 43,493	$ (261,796)	
164	Pro Forma State Income Tax	$ (78,797)	$ (78,797)	$ (66,301)	$ (4,433)	$ 2,522	$ (185)	$ (141)	$ 438	$ 2,131	$ (12,828)	
165	Amortization of Flow Through Tax	-	-	-	-	-	-	-	-	-	-	
166	Subtotal State Income Tax	$ (78,797)	$ (78,796.82)	$ (66,300.99)	$ (4,433.46)	$ 2,522.27	$ (184.59)	$ (141.06)	$ 437.85	$ 2,131.14	$ (12,827.99)	
167	Deferred State Income Tax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
168	**Total State Income Tax**	$ (78,797)	$ (78,797)	$ (66,301)	$ (4,433)	$ 2,522	$ (185)	$ (141)	$ 438	$ 2,131	$ (12,828)	
169	Income Before Tax	$ 183,911	$ 183,911	$ (270,335)	$ 215,369	$ 67,804	$ 15,380	$ 164,536	$ 160,559	$ 54,409	$ (223,812)	
170	Less: Interest Expense	1,476,206	1,476,206	1,082,746	305,848	16,329	19,147	1,365	1,869	10,917	37,984	
171	Less: State Income Tax	(78,797)	(78,797)	(66,301)	(4,433)	2,522	(185)	(141)	438	2,131	(12,828)	
172		-	-	-	-	-	-	-	-	-	-	
173	Federal Taxable Income	($1,213,498)	(1,213,498)	(1,286,780)	(86,045)	48,953	(3,582)	163,312	158,252	41,361	(248,968)	
174	Pro Forma Federal Income Tax	$ (321,153)	(321,153)	(270,224)	(18,069)	10,280	(752)	(575)	1,785	8,686	(52,283)	
175	ITC Amortization	-	0	0	0	0	0	0	0	0	0	CRB
176	Subtotal Federal Income Tax	($321,153)	(321,153)	(270,224)	(18,069)	10,280	(752)	(575)	1,785	8,686	(52,283)	
177	**Total Federal Income Tax**	($321,153)	(321,153)	(270,224)	(18,069)	10,280	(752)	(575)	1,785	8,686	(52,283)	
178	**Total Income Tax**	($399,950)	(399,950)	(336,525)	(22,503)	12,802	(937)	(716)	2,222	10,817	(65,111)	
179	**Income After Tax**	**$583,861**	**$583,861**	**$66,190**	**$237,872**	**$55,002**	**$16,317**	**$165,252**	**$158,337**	**$43,592**	**($158,701)**	
	Present Revenues											
180	**Return Rate Of Return**	1.20%	1.20%	0.18%	2.35%	10.18%	2.58%	365.78%	255.97%	12.07%	-12.63%	
181	**Realtive Rate Of Return**	1.00	1.00	0.15	1.97	8.52	2.15	306.01	214.14	10.10	(10.56)	

Supporting Schedules
(a) C-1, (b) G-7a, (c) H-1

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Revenue and Expense Allocation to Rate Schedules at Proposed Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Irrigation	Public Authority	Multi-Family	Morningstar Ranch	Standpipe/ Construction	Private Fire	Alloc. Code (b)
	REVENUES											
1	Revenue Water Service (c)	$ 18,021,043	$ 18,021,043	$ 12,701,335	$ 4,503,603	$ 281,771	$ 260,576	$ 13,679	$ 37,776	$ 198,686	$ 23,616	Direct
2	Other Revenue	269,712	269,712	184,447	72,692	5,244	4,989	246	487	1,607	-	CBC
3	Total Revenue	$ 18,290,754	$ 18,290,754	$ 12,885,782	$ 4,576,295	$ 287,015	$ 265,566	$ 13,925	$ 38,263	$ 200,292	$ 23,616	
	EXPENSES (A)											
	Source of Supply Expenses											
	Operation											
4	Commodity	$ 1,038,786	$ 1,038,786	$ 710,392	$ 279,970	$ 20,198	$ 19,215	$ 948	$ 1,875	$ 6,188	$ -	CBC
5	Demand	1,329,495	1,329,495	924,192	345,662	18,076	24,229	1,521	2,203	13,612	-	CMD
6	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
7	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
8	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
9	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
10	Total Operation	$2,368,281	2,368,281	1,634,584	625,632	38,274	43,444	2,469	4,078	19,800	0	
	Maintenance											
11	Commodity	$ 41,168	$ 41,168	$ 28,154	$ 11,096	$ 800	$ 762	$ 38	$ 74	$ 245	$ -	CBC
12	Demand	31,204	31,204	21,692	8,113	424	569	36	52	319	-	CMD
13	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
14	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
15	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
16	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
17	Total Maintenance	$ 72,373	$ 72,373	$ 49,845	$ 19,209	$ 1,225	$ 1,330	$ 73	$ 126	$ 565	$ -	
	Total Source of Supply Expenses											
18	Commodity	$ 1,079,954	$ 1,079,954	$ 738,545	$ 291,066	$ 20,999	$ 19,977	$ 985	$ 1,949	$ 6,434	$ -	
19	Demand	1,360,699	1,360,699	945,884	353,775	18,500	24,797	1,556	2,255	13,931	-	
20	Customer Accounts	-	-	-	-	-	-	-	-	-	-	
21	Customer Meters	-	-	-	-	-	-	-	-	-	-	
22	Customer Services	-	-	-	-	-	-	-	-	-	-	
23	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	
24	Total Source of Supply Expenses	$ 2,440,653	$ 2,440,653	$ 1,684,429	$ 644,841	$ 39,499	$ 44,774	$ 2,542	$ 4,204	$ 20,365	$ -	

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Revenue and Expense Allocation to Rate Schedules at Proposed Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Irrigation	Public Authority	Multi-Family	Morningstar Ranch	Standpipe/ Construction	Private Fire	Alloc. Code (b)
	Water Treatment Expenses											
	Operation											
25	Commodity	$ 491,098	$ 491,098	$ 335,846	$ 132,359	$ 9,549	$ 9,084	$ 448	$ 886	$ 2,926	$ -	CBC
26	Demand	1,198,796	1,198,796	833,337	311,681	16,299	21,847	1,371	1,987	12,274	-	CMD
27	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
28	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
29	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
30	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
31	Total Operation	$ 1,689,894	$ 1,689,894	$ 1,169,183	$ 444,040	$ 25,848	$ 30,931	$ 1,819	$ 2,873	$ 15,199	$ -	
	Maintenance											
32	Commodity	$ 30,382	$ 30,382	$ 20,777	$ 8,189	$ 591	$ 562	$ 28	$ 55	$ 181	$ -	CBC
33	Demand	-	-	-	-	-	-	-	-	-	-	CMD
34	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
35	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
36	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
37	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
38	Total Maintenance	$ 30,382	$ 30,382	$ 20,777	$ 8,189	$ 591	$ 562	$ 28	$ 55	$ 181	$ -	
	Total Water Treatment Expenses											
39	Commodity	$ 521,480	$ 521,480	$ 356,623	$ 140,548	$ 10,140	$ 9,646	$ 476	$ 941	$ 3,107	$ -	
40	Demand	1,198,796	1,198,796	833,337	311,681	16,299	21,847	1,371	1,987	12,274	-	
41	Customer Accounts	-	-	-	-	-	-	-	-	-	-	
42	Customer Meters	-	-	-	-	-	-	-	-	-	-	
43	Customer Services	-	-	-	-	-	-	-	-	-	-	
44	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	
45	Total Water Treatment	$ 1,720,276	$ 1,720,276	$ 1,189,961	$ 452,229	$ 26,439	$ 31,493	$ 1,847	$ 2,928	$ 15,380	$ -	
	Total Production Expenses											
46	Commodity	$ 1,601,435	$ 1,601,435	$ 1,095,169	$ 431,613	$ 31,138	$ 29,623	$ 1,461	$ 2,890	$ 9,540	$ -	
47	Demand	2,559,495	2,559,495	1,779,221	665,456	34,799	46,644	2,927	4,241	26,205	-	
48	Customer Accounts	-	-	-	-	-	-	-	-	-	-	
49	Customer Meters	-	-	-	-	-	-	-	-	-	-	
50	Customer Services	-	-	-	-	-	-	-	-	-	-	
51	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	
52	**Total Production Expenses**	**$ 4,160,929**	**$ 4,160,929**	**$ 2,874,390**	**$ 1,097,070**	**$ 65,937**	**$ 76,267**	**$ 4,389**	**$ 7,132**	**$ 35,745**	**$ -**	

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Revenue and Expense Allocation to Rate Schedules at Proposed Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Irrigation	Public Authority	Multi-Family	Morningstar Ranch	Standpipe/ Construction	Private Fire	Alloc. Code (b)
	Transmission and Distribution Expenses											
	Operation											
53	Commodity	$ 313,159	$ 313,159	$ 214,159	$ 84,402	$ 6,089	$ 5,793	$ 286	$ 565	$ 1,866	$ -	CBC
54	Demand	905,995	905,995	629,798	235,554	12,318	16,511	1,036	1,501	9,276	-	CMD
55	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
56	Customer Meters	190,368	190,368	117,193	27,539	811	1,026	98	257	1,771	41,673	CM
57	Customer Services	367,578	367,578	303,977	39,229	1,341	966	230	110	1,269	20,456	CS
58	Fire Hydrants	54,705	54,705	51,477	2,978	96	45	37	3	69	-	CH
59	Total Operation	$ 1,831,805	$ 1,831,805	$ 1,316,604	$ 389,702	$ 20,654	$ 24,341	$ 1,687	$ 2,436	$ 14,250	$ 62,129	
	Maintenance											
60	Commodity	$ 5,194	$ 5,194	$ 3,552	$ 1,400	$ 101	$ 96	$ 5	$ 9	$ 31	$ -	CBC
61	Demand	15,027	15,027	10,446	3,907	204	274	17	25	154	-	CMD
62	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
63	Customer Meters	3,157	3,157	1,944	457	13	17	2	4	29	691	CM
64	Customer Services	6,097	6,097	5,042	651	22	16	4	2	21	339	CS
65	Fire Hydrants	907	907	854	49	2	1	1	0	1	-	CH
66	Total Maintenance	$ 30,382	$ 30,382	$ 21,837	$ 6,464	$ 343	$ 404	$ 28	$ 40	$ 236	$ 1,030	
	Total Transmission & Distribution Expenses											
67	Commodity	$ 318,353	$ 318,353	$ 217,711	$ 85,802	$ 6,190	$ 5,889	$ 291	$ 575	$ 1,897	$ -	
68	Demand	921,022	921,022	640,244	239,461	12,522	16,785	1,053	1,526	9,430	-	
69	Customer Accounts	-	-	-	-	-	-	-	-	-	-	
70	Customer Meters	193,525	193,525	119,137	27,996	824	1,043	99	261	1,800	42,364	
71	Customer Services	373,675	373,675	309,019	39,880	1,363	982	234	112	1,290	20,795	
72	Fire Hydrants	55,612	55,612	52,331	3,027	97	46	38	3	70	-	
73	**Total Transmission & Distribution Expenses**	**$ 1,862,187**	**$ 1,862,187**	**$ 1,338,442**	**$ 396,166**	**$ 20,997**	**$ 24,745**	**$ 1,715**	**$ 2,476**	**$ 14,487**	**$ 63,160**	

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Revenue and Expense Allocation to Rate Schedules at Proposed Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Irrigation	Public Authority	Multi-Family	Morningstar Ranch	Standpipe/ Construction	Private Fire	Alloc. Code (b)
	Customer Accounts Expenses											
74	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	CBC
75	Demand	-	-	-	-	-	-	-	-	-	-	CMD
76	Customer Accounts	1,225,228	1,225,228	1,140,739	65,990	2,122	1,005	828	56	1,536	12,952	CB
77	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
78	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
79	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
80	Total Customer Accounts	$ 1,225,228	$ 1,225,228	$ 1,140,739	$ 65,990	$ 2,122	$ 1,005	$ 828	$ 56	$ 1,536	$ 12,952	
	O&M w/oA&G Expenses											
81	Commodity	$ 1,919,788	$ 1,919,788	$ 1,312,880	$ 517,415	$ 37,328	$ 35,512	$ 1,752	$ 3,465	$ 11,437	$ -	
82	Demand	3,480,517	3,480,517	2,419,465	904,917	47,322	63,429	3,981	5,768	35,635	-	
83	Customer Accounts	1,225,228	1,225,228	1,140,739	65,990	2,122	1,005	828	56	1,536	12,952	
84	Customer Meters	193,525	193,525	119,137	27,996	824	1,043	99	261	1,800	42,364	
85	Customer Services	373,675	373,675	309,019	39,880	1,363	982	234	112	1,290	20,795	
86	Fire Hydrants	55,612	55,612	52,331	3,027	97	46	38	3	70	-	
87	**Total O&M w/oA&G Expenses**	$ 7,248,345	$ 7,248,345	$ 5,353,570	$ 1,559,225	$ 89,057	$ 102,017	$ 6,933	$ 9,664	$ 51,768	$ 76,112	
	Administrative and General Expenses											
88	Commodity	$ 177,130	$ 177,130	$ 121,134	$ 47,740	$ 3,444	$ 3,276	$ 162	$ 320	$ 1,055	$ -	CBC
89	Demand	466,826	466,826	324,512	121,373	6,347	8,507	534	774	4,780	-	CMD
90	Customer Accounts	674,613	674,613	628,093	36,334	1,169	554	456	31	846	7,132	CB
91	Customer Meters	29,871	29,871	18,389	4,321	127	161	15	40	278	6,539	CM
92	Customer Services	57,678	57,678	47,698	6,156	210	152	36	17	199	3,210	CS
93	Fire Hydrants	8,584	8,584	8,077	467	15	7	6	0	11	-	CH
94	Total Administrative and General Expenses	$ 1,414,703	$ 1,414,703	$ 1,147,904	$ 216,390	$ 11,312	$ 12,657	$ 1,209	$ 1,182	$ 7,168	$ 16,880	
	Total Operation and Maintenance Expenses											
95	Commodity	$ 2,096,918	$ 2,096,918	$ 1,434,013	$ 565,155	$ 40,772	$ 38,788	$ 1,914	$ 3,784	$ 12,492	$ -	
96	Demand	3,947,343	3,947,343	2,743,977	1,026,290	53,669	71,937	4,515	6,541	40,414	-	
97	Demand - Extra Cap Max Hour	-	-	-	-	-	-	-	-	-	-	
98	Customer Accounts	1,899,842	1,899,842	1,768,832	102,324	3,291	1,559	1,285	87	2,381	20,084	
99	Customer Meters	223,397	223,397	137,526	32,317	952	1,205	114	301	2,078	48,904	
100	Customer Services	431,353	431,353	356,717	46,035	1,573	1,133	270	129	1,489	24,005	
101	Fire Hydrants	64,196	64,196	60,408	3,494	112	53	44	3	81	-	
102	**Total Operation and Maintenance Expenses**	$ 8,663,048	$ 8,663,048	$ 6,501,474	$ 1,775,615	$ 100,369	$ 114,674	$ 8,142	$ 10,846	$ 58,936	$ 92,992	

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Revenue and Expense Allocation to Rate Schedules at Proposed Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Irrigation	Public Authority	Multi-Family	Morningstar Ranch	Standpipe/ Construction	Private Fire	Alloc. Code (b)
	Depreciation & Amort Expense											
103	Commodity	$ 560,861	$ 560,861	$ 383,554	$ 151,161	$ 10,905	$ 10,375	$ 512	$ 1,012	$ 3,341	$ -	CBC
104	Demand	1,622,615	1,622,615	1,127,954	421,872	22,061	29,571	1,856	2,689	16,613	-	CMD
105	Customer Accounts	480,863	480,863	447,704	25,899	833	395	325	22	603	5,083	CB
106	Customer Meters	548,446	548,446	337,631	79,340	2,336	2,957	281	739	5,101	120,060	CM
107	Customer Services	472,780	472,780	390,976	50,457	1,724	1,242	296	142	1,632	26,311	CS
108	Fire Hydrants	39,056	39,056	36,752	2,126	68	32	27	2	49	-	CH
109		-	-	-	-	-	-	-	-	-	-	CH
110	Total Depreciation & Amort Expense	$ 3,724,621	$ 3,724,621	$ 2,724,570	$ 730,855	$ 37,929	$ 44,571	$ 3,297	$ 4,606	$ 27,340	$ 151,454	
	Taxes Other Than Income											
111	Commodity	$ 98,529	$ 98,529	$ 67,381	$ 26,555	$ 1,916	$ 1,823	$ 90	$ 178	$ 587	$ -	CBC
112	Demand	285,054	285,054	198,154	74,113	3,876	5,195	326	472	2,918	-	CMD
113	Customer Accounts	38,098	38,098	35,471	2,052	66	31	26	2	48	403	CB
114	Customer Meters	38,893	38,893	23,943	5,626	166	210	20	52	362	8,514	CM
115	Customer Services	109,106	109,106	90,228	11,644	398	287	68	33	377	6,072	CS
116	Fire Hydrants	12,839	12,839	12,081	699	22	11	9	1	16	-	CH
117	Total Taxes Other Than Income	$ 582,520	$ 582,520	$ 427,258	$ 120,689	$ 6,444	$ 7,556	$ 539	$ 738	$ 4,308	$ 14,989	
	O&M, Customer, A&G and Other Taxes											
118	Commodity	$ 2,756,308	$ 2,756,308	$ 1,884,949	$ 742,871	$ 53,593	$ 50,985	$ 2,515	$ 4,974	$ 16,420	$ -	
119	Demand	5,855,012	5,855,012	4,070,085	1,522,275	79,606	106,702	6,697	9,703	59,945	-	
120	Customer Accounts	2,418,803	2,418,803	2,252,007	130,275	4,190	1,985	1,635	110	3,032	25,570	
121	Customer Meters	810,735	810,735	499,101	117,284	3,453	4,371	415	1,093	7,541	177,477	
122	Customer Services	1,013,239	1,013,239	837,921	108,136	3,696	2,662	635	304	3,498	56,387	
123	Fire Hydrants	116,091	116,091	109,241	6,319	203	96	79	5	147	-	
124	**Total O&M, Customer, A&G and Other Taxes**	$ 12,970,189	$ 12,970,189	$ 9,653,303	$ 2,627,160	$ 144,741	$ 166,801	$ 11,977	$ 16,190	$ 90,583	$ 259,435	
	Labor Allocator											
125	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	CBC
126	Demand	-	-	-	-	-	-	-	-	-	-	CMD
127	Customer Accounts	-	-	-	-	-	-	-	-	-	-	CB
128	Customer Meters	-	-	-	-	-	-	-	-	-	-	CM
129	Customer Services	-	-	-	-	-	-	-	-	-	-	CS
130	Fire Hydrants	-	-	-	-	-	-	-	-	-	-	CH
131	Total Labor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Revenue and Expense Allocation to Rate Schedules at Proposed Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Irrigation	Public Authority	Multi-Family	Morningstar Ranch	Standpipe/ Construction	Private Fire	Alloc. Code (b)
	OPERATING INCOME											
132	Income Before Taxes	$ 5,320,565	$ 5,320,565	$ 3,232,480	$ 1,949,135	$ 142,274	$ 98,764	$ 1,948	$ 22,074	$ 109,709	$ (235,819)	
133	State Income Tax	188,374	188,374	105,337	80,521	6,171	3,901	29	990	4,841	(13,416)	
134	Federal Income Tax	767,757	767,757	429,323	328,181	25,153	15,900	116	4,035	19,730	(54,681)	
135	Total Income Taxes	$ 956,131	$ 956,131	$ 534,660	$ 408,702	$ 31,324	$ 19,802	$ 145	$ 5,025	$ 24,571	$ (68,098)	
136	Net Income After Tax	$ 4,364,435	$ 4,364,435	$ 2,697,820	$ 1,540,433	$ 110,951	$ 78,963	$ 1,803	$ 17,049	$ 85,138	$ (167,721)	
137	Present Return Rate Of Return	8.94%	8.94%	7.53%	15.22%	20.53%	12.46%	3.99%	27.56%	23.57%	-13.34%	
138	Present Relative Return Rate Of Return	1.00	1.00	0.84	1.70	2.30	1.39	0.45	3.08	2.64	(1.49)	
	State Income Tax											
139	Income Before Tax	$ 5,320,565	$ 5,320,565	$ 3,232,480	$ 1,949,135	$ 142,274	$ 98,764	$ 1,948	$ 22,074	$ 109,709	$ (235,819)	
140	Less: Interest Expense	1,476,206	1,476,206	1,082,746	305,848	16,329	19,147	1,365	1,869	10,917	37,984	
141	State Taxable Income	$ 3,844,360	$ 3,844,360	$ 2,149,734	$ 1,643,288	$ 125,945	$ 79,617	$ 582	$ 20,204	$ 98,792	$ (273,803)	
142	Pro Forma State Income Tax	$ 188,374	$ 188,374	$ 105,337	$ 80,521	$ 6,171	$ 3,901	$ 29	$ 990	$ 4,841	$ (13,416)	
143	Amortization of Flow Through Tax	0	0	0	0	0	0	0	0	0	0	
144	Subtotal State Income Tax	$ 188,374	$ 188,374	$ 105,337	$ 80,521	$ 6,171	$ 3,901	$ 29	$ 990	$ 4,841	$ (13,416)	
145	Deferred State Income Tax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
146	**Total State Income Tax**	**$ 188,374**	**$ 188,374**	**$ 105,337**	**$ 80,521**	**$ 6,171**	**$ 3,901**	**$ 29**	**$ 990**	**$ 4,841**	**$ (13,416)**	
	Federal Income Tax											
147	Income Before Tax	$ 5,320,565	$ 5,320,565	$ 3,232,480	$ 1,949,135	$ 142,274	$ 98,764	$ 1,948	$ 22,074	$ 109,709	$ (235,819)	
148	Less: Interest Expense	1,476,206	1,476,206	1,082,746	305,848	16,329	19,147	1,365	1,869	10,917	37,984	
149	Less: State Income Tax	188,374	188,374	105,337	80,521	6,171	3,901	29	990	4,841	(13,416)	
150	Federal Taxable Income	$ 3,655,986	$ 3,655,986	$ 2,044,397	$ 1,562,766	$ 119,774	$ 75,716	$ 554	$ 19,214	$ 93,951	$ (260,387)	
151	Pro Forma Federal Income Tax	$ 767,757	$ 767,757	$ 429,323	$ 328,181	$ 25,153	$ 15,900	$ 116	$ 4,035	$ 19,730	$ (54,681)	
152	ITC Amortization	-	-	-	-	-	-	-	-	-	-	CRB
153	Subtotal Federal Income Tax	$ 767,757	$ 767,757	$ 429,323	$ 328,181	$ 25,153	$ 15,900	$ 116	$ 4,035	$ 19,730	$ (54,681)	
154	Deferred Federal Income Tax	-	-	-	-	-	-	-	-	-	-	
155	**Total Federal Income Tax**	**767,757**	**767,757**	**429,323**	**328,181**	**25,153**	**15,900**	**116**	**4,035**	**19,730**	**(54,681)**	
156	**Total Income Tax**	**956,131**	**956,131**	**534,660**	**408,702**	**31,324**	**19,802**	**145**	**5,025**	**24,571**	**(68,098)**	

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Revenue and Expense Allocation to Rate Schedules at Proposed Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Irrigation	Public Authority	Multi-Family	Morningstar Ranch	Standpipe/ Construction	Private Fire	Alloc. Code (b)
PRESENT REVENUES TAXES & ROR												
	Proposed Revenues											
157	Revenues	$ 18,490,740	$ 18,490,740	$ 12,701,335	$ 4,503,603	$ 281,771	$ 260,576	$ 260,576	$ 260,576	$ 198,686	$ 23,616	
158	Other Revenue	269,712	269,712	184,447	72,692	5,244	4,989	246	487	1,607	-	
159	Total Present Revenue	**$ 18,760,452**	**$ 18,760,452**	**$ 12,885,782**	**$ 4,576,295**	**$ 287,015**	**$ 265,566**	**$ 260,823**	**$ 261,063**	**$ 200,292**	**$ 23,616**	
160	O&M, Customer, A&G and Other Taxes	$ 12,970,189	$ 12,970,189	$ 9,653,303	$ 2,627,160	$ 144,741	$ 166,801	$ 11,977	$ 16,190	$ 90,583	$ 259,435	
161	Income Before Tax	$ 5,790,263	$ 5,790,263	$ 3,232,480	$ 1,949,135	$ 142,274	$ 98,764	$ 248,846	$ 244,874	$ 109,709	$ (235,819)	
162	Less: Interest Expense	1,476,206	1,476,206	1,082,746	305,848	16,329	19,147	1,365	1,869	10,917	37,984	
163	State Taxable Income	$ 4,314,057	$ 4,314,057	$ 2,149,734	$ 1,643,288	$ 125,945	$ 79,617	$ 247,480	$ 243,004	$ 98,792	$ (273,803)	
164	Pro Forma State Income Tax	$ 188,374	$ 188,374	$ 105,337	$ 80,521	$ 6,171	$ 3,901	$ 29	$ 990	$ 4,841	$ (13,416)	
165	Amortization of Flow Through Tax	-	-	-	-	-	-	-	-	-	-	
166	Subtotal State Income Tax	$ 188,374	$ 188,373.62	$ 105,336.95	$ 80,521.09	$ 6,171.32	$ 3,901.24	$ 28.54	$ 990.00	$ 4,840.81	$ (13,416.34)	
167	Deferred State Income Tax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
168	**Total State Income Tax**	$ 188,374	$ 188,374	$ 105,337	$ 80,521	$ 6,171	$ 3,901	$ 29	$ 990	$ 4,841	$ (13,416)	
169	Income Before Tax	$ 5,790,263	$ 5,790,263	$ 3,232,480	$ 1,949,135	$ 142,274	$ 98,764	$ 248,846	$ 244,874	$ 109,709	$ (235,819)	
170	Less: Interest Expense	1,476,206	1,476,206	1,082,746	305,848	16,329	19,147	1,365	1,869	10,917	37,984	
171	Less: State Income Tax	188,374	188,374	105,337	80,521	6,171	3,901	29	990	4,841	(13,416)	
172		-	-	-	-	-	-	-	-	-	-	
173	Federal Taxable Income	$4,125,684	4,125,684	2,044,397	1,562,766	119,774	75,716	247,452	242,014	93,951	(260,387)	
174	Pro Forma Federal Income Tax	$ 767,757	767,757	429,323	328,181	25,153	15,900	116	4,035	19,730	(54,681)	
175	ITC Amortization	-	0	0	0	0	0	0	0	0	0	CRB
176	Subtotal Federal Income Tax	$767,757	767,757	429,323	328,181	25,153	15,900	116	4,035	19,730	(54,681)	
177	**Total Federal Income Tax**	$767,757	767,757	429,323	328,181	25,153	15,900	116	4,035	19,730	(54,681)	
178	**Total Income Tax**	$956,131	956,131	534,660	408,702	31,324	19,802	145	5,025	24,571	(68,098)	
179	**Income After Tax**	**$4,834,132**	**$4,834,132**	**$2,697,820**	**$1,540,433**	**$110,951**	**$78,963**	**$248,701**	**$239,849**	**$85,138**	**($167,721)**	
	Proposed Revenues											
180	**Return Rate Of Return**	9.90%	9.90%	7.53%	15.22%	20.53%	12.46%	550.49%	387.74%	23.57%	-13.34%	
181	**Realtive Rate Of Return**	1.00	1.00	0.76	1.54	2.07	1.26	55.62	39.18	2.38	(1.35)	

Supporting Schedules
(a) C-1, (b) G-7a, (c) H-1

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Rate Base and Plant Functionalization

Line No.	Acct No.	Description	Company Total (a)	Commodity Cost[A]	Demand [A]	Customer Accounts [A]	Customer Meters[A]	Customer Services[A]	Private Fire[A]	Allocation Code(b)
		PLANT IN SERVICE								
1		**Source of Supply Plant**								
2	30320	Land and Land Rights	$ 1,058,946	$ 272,007	$ 786,939	$ -	$ -	$ -	$ -	FWT
3	30420	Structures and Improvements	8,470,903	2,175,886	6,295,017	-	-	-	-	FWT
4	30520	Collecting and Impounding Res.	46,813	12,025	34,788	-	-	-	-	FWT
5	30620	Lake River and Other Intakes	-	-	-	-	-	-	-	FWT
6	30720	Wells and Springs	7,654,929	1,966,291	5,688,639	-	-	-	-	FWT
7	30820	Infiltration Galleries and Tunnels	-	-	-	-	-	-	-	FWT
8	30920	Supply Mains	1,214,701	312,015	902,685	-	-	-	-	FWT
9		Total Source of Supply Plant	$ 18,446,292	$ 4,738,224	$ 13,708,068	$ -	$ -	$ -	$ -	
		Pumping Plant								
10	31020	Power Generation Equipment	$ 1,065,542	$ 273,701	$ 791,841	$ -	$ -	$ -	$ -	FPU
11	31120	Elec.&Diesel Pump.Equipment	10,713,093	2,751,829	7,961,264	-	-	-	-	FPU
12	31130	Other Pumpng Plant	-	-	-	-	-	-	-	FPU
13		Total Pumping Plant	$ 11,778,635	$ 3,025,530	$ 8,753,105	$ -	$ -	$ -	$ -	
		Water Treatment Plant								
14	30330	Land and Land Rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FWT
15	30430	Structures and Improvements	-	-	-	-	-	-	-	FWT
16	32000	Water Treatment Equipment	482,921	124,046	358,875	-	-	-	-	FWT
17	32010	Water Treatment Plant	549,895	141,249	408,646	-	-	-	-	FWT
18	32020	Chemical Solution Feeders	272,609	70,024	202,585	-	-	-	-	FWT
19		'Total Water Treatment Plant	$ 1,305,426	$ 335,319	$ 970,106	$ -	$ -	$ -	$ -	
		Transmission and Distribution Plant								
20	30340	Land and Land Rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FDS
21	30440	Structures and Improvements	-	-	-	-	-	-	-	FDS
22	33000	Dist. Reservoirs & Standpipe	4,400	1,130	3,270	-	-	-	-	FDS
23	33010	Storage tanks	5,792,568	1,487,913	4,304,655	-	-	-	-	FDS
24	33020	Pressure Tanks	745,199	191,416	553,783	-	-	-	-	FDS
25	33140	Trans. and Distrib.Mains	50,393,729	12,944,432	37,449,297	-	-	-	-	FTDM
26	33340	Services	16,653,599	-	-	-	-	16,653,599	-	FCS
27	33440	Meters and Meter Installations	8,890,393	-	-	-	8,890,393	-	-	FCM
28	33540	Hydrants	2,554,783	-	-	-	-	-	2,554,783	FFH
29	33600	Backflow Prevention Devices	15,855	-	-	-	-	15,855	-	FCS
30	33900	Other Plant and Equipment	496,856	-	-	-	-	496,856	-	FCS
31		Total Transmission and Distribution Plant	$ 85,547,383	$ 14,624,892	$ 42,311,004	$ -	$ 8,890,393	$ 17,166,311	$ 2,554,783	
32		**Gross Plant In Service before Intangible and Gen.**	$ 117,077,735	$ 22,723,965	$ 65,742,283	$ -	$ 8,890,393	$ 17,166,311	$ 2,554,783	

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Rate Base and Plant Functionalization

Line No.	Acct No.	Description	Company Total (a)	Commodity Cost[A]	Demand [A]	Customer Accounts [A]	Customer Meters[A]	Customer Services[A]	Private Fire[A]	Allocation Code(b)
		General Plant								
33	30350	Land and Land Rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FGPCC
34	30450	Structures and Improvements	-	-	-	-	-	-	-	FGPCC
35	34050	Furniture and Equipment	226,321	21,964	63,543	113,160	8,593	16,592	2,469	FGPCC
36	34060	Computer Hardware	-	-	-	-	-	-	-	FGPCC
37	34070	Computer Software	1,093,922	106,161	307,133	546,961	41,534	80,197	11,935	FGPCC
38	34150	Transportation Equipment	1,751,759	170,002	491,830	875,880	66,511	128,424	19,113	FGPCC
39	34250	Stores Equipment	-	-	-	-	-	-	-	FGPCC
40	34350	Tools, Shop and Garage Equipment	826,883	80,246	232,158	413,441	31,395	60,620	9,022	FGPCC
41	34450	Laboratory Equipment	6,346	616	1,782	3,173	241	465	69	FGPCC
42	34550	Power Operated Equipment	103,254	10,020	28,990	51,627	3,920	7,570	1,127	FGPCC
43	34650	Communication Equipment	1,669,435	162,013	468,716	834,717	63,385	122,389	18,215	FGPCC
44	34750	Miscellaneous Equipment	184,714	17,926	51,861	92,357	7,013	13,542	2,015	FGPCC
45	34751	Miscellaneous Equipment - CNG	456,709	44,322	128,227	228,355	17,340	33,482	4,983	FGPCC
46	34850	Other Tangible Property	264,358	25,655	74,222	132,179	10,037	19,381	2,884	FGPCC
47		Total General Plant	$ 6,583,701	$ 638,925	$ 1,848,462	$ 3,291,850	$ 249,969	$ 482,662	$ 71,832	
		Intangible Plant								
48	30110	Organization	$ 57,809	$ 11,220	$ 32,461	$ -	$ 4,390	$ 8,476	$ 1,261	FGPIS
49	30210	Franchises and Consents	171,904	33,365	96,529	-	13,054	25,205	3,751	FGPIS
50	33910	Misc. Intangible Plant	-	-	-	-	-	-	-	FGPIS
51		Total Intangible Plant	$ 229,713	$ 44,586	$ 128,990	$ -	$ 17,443	$ 33,681	$ 5,013	
52		Reconciling Amount	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FPIS
53		**Subotal Gross Plant In Service(c)**	$ 123,891,149	$ 23,407,476	$ 67,719,735	$ 3,291,850	$ 9,157,806	$ 17,682,654	$ 2,631,628	
		Allocated Coporate Plant								
54	90300	Land and Land Rights	28,375	2,754	7,967	14,188	1,077	2,080	310	FGPCC
55	90400	Structures and Improvments	938,406	91,069	263,470	469,203	35,629	68,796	10,239	FGPCC
56	94000	Office Furniture and Fixtures	128,380	12,459	36,044	64,190	4,874	9,412	1,401	FGPCC
57	94010	Computers and Software	350,882	34,052	98,515	175,441	13,322	25,724	3,828	FGPCC
58	94020	Customer First	6,138,689	595,738	1,723,519	3,069,345	233,073	450,037	66,977	FGPCC
59	95500	Power Generation	690	67	194	345	26	51	8	FGPCC
60	99500	Power Operated Equipment	114,018	11,065	32,012	57,009	4,329	8,359	1,244	FGPCC
61		**Subotal Allocated Corporate Plant**	$ 7,699,440	$ 747,204	$ 2,161,721	$ 3,849,720	$ 292,332	$ 564,458	$ 84,006	
54		**Total Gross Plant In Service(c)**	**$ 131,590,588**	**$ 24,154,679**	**$ 69,881,456**	**$ 7,141,570**	**$ 9,450,137**	**$ 18,247,112**	**$ 2,715,634**	

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Rate Base and Plant Functionalization

Line No.	Acct No.	Description	Company Total (a)	Commodity Cost[A]	Demand [A]	Customer Accounts [A]	Customer Meters[A]	Customer Services[A]	Private Fire[A]	Allocation Code(b)
		ACCUMULATED DEPRECIATION AND AMORTIZATION								
		Source of Supply Plant								
63	30320	Land and Land Rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FWT
64	30420	Structures and Improvements	3,723,206	956,365	2,766,841	-	-	-	-	FWT
65	30520	Collecting and Impounding Res.	18,537	4,761	13,775	-	-	-	-	FWT
66	30620	Lake River and Other Intakes	-	-	-	-	-	-	-	FWT
67	30720	Wells and Springs	2,850,908	732,301	2,118,607	-	-	-	-	FWT
68	30820	Infiltration Galleries and Tunnels	-	-	-	-	-	-	-	FWT
69	30920	Supply Mains	195,359	50,181	145,178	-	-	-	-	FWT
70		Total Source of Supply Plant	$ 6,788,010	$ 1,743,608	$ 5,044,401	$ -	$ -	$ -	$ -	
		Pumping Plant								
71	31020	Power Generation Equipment	$ 315,461	$ 81,031	$ 234,430	$ -	$ -	$ -	$ -	FPU
72	31120	Elec.&Diesel Pump.Equipment	7,464,655	1,917,416	5,547,240	-	-	-	-	FPU
73	31130	Other Pumping Equipment	-	-	-	-	-	-	-	FPU
74		Total Pumping Plant	$ 7,780,116	$ 1,998,447	$ 5,781,669	$ -	$ -	$ -	$ -	
		Total Water Treatment Plant								
75	30330	Land and Land Rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FWT
76	30430	Structures and Improvements	-	-	-	-	-	-	-	FWT
77	32000	Water Treatment Equipment	3,991.86	1,025	2,966	-	-	-	-	FWT
78	32010	Water Treatment Plant	361,970	92,978	268,992	-	-	-	-	FWT
79	32020	Chemical Solution Feeders	179,927	46,217	133,710	-	-	-	-	FWT
80		'Total Water Treatment Plant	$ 545,889	$ 140,220	$ 405,669	$ -	$ -	$ -	$ -	
		Transmission and Distribution Plant								
81	30340	Land and Land Rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FDS
82	30440	Structures and Improvements	-	-	-	-	-	-	-	FDS
83	33000	Dist. Reservoirs & Standpipe	374	96	278	-	-	-	-	FDS
84	33010	Storage tanks	2,224,570	571,416	1,653,154	-	-	-	-	FDS
85	33020	Pressure Tanks	521,347	133,916	387,431	-	-	-	-	FDS
86	33140	Trans. and Distrib.Mains	24,148,092	6,202,822	17,945,270	-	-	-	-	FTDM
87	33340	Services	3,205,711	-	-	-	-	3,205,711	-	FCS
88	33440	Meters and Meter Installations	4,176,265	-	-	-	4,176,265	-	-	FCM
89	33540	Hydrants	981,669	-	-	-	-	-	981,669	FFH
	33600	Backflow Prevention Devices	12,941	-	-	-	-	12,941	-	FCS
90	33900	Other Plant and Equipment	375,470	-	-	-	-	375,470	-	FCS
91		Total Transmission and Distribution Plant	$ 35,646,439	$ 6,908,251	$ 19,986,132	$ -	$ 4,176,265	$ 3,594,122	$ 981,669	

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Rate Base and Plant Functionalization

Line No.	Acct No.	Description	Company Total (a)	Commodity Cost[A]	Demand [A]	Customer Accounts [A]	Customer Meters[A]	Customer Services[A]	Private Fire[A]	Allocation Code(b)
		General Plant								
92	30350	Land and Land Rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FGPCC
93	30450	Structures and Improvements	-	-	-	-	-	-	-	FGPCC
94	34050	Furniture and Equipment	188,548	18,298	52,937	94,274	7,159	13,823	2,057	FGPCC
95	34060	Computer Hardware	-	-	-	-	-	-	-	FGPCC
96	34070	Computer Software	805,073	78,130	226,035	402,537	30,567	59,021	8,784	FGPCC
97	34150	Transportation Equipment	1,027,978	99,762	288,619	513,989	39,030	75,363	11,216	FGPCC
98	34250	Stores Equipment	-	-	-	-	-	-	-	FGPCC
99	34350	Tools, Shop and Garage Equipment	248,958	24,161	69,898	124,479	9,452	18,252	2,716	FGPCC
100	34450	Laboratory Equipment	5,961	579	1,674	2,981	226	437	65	FGPCC
101	34550	Power Operated Equipment	58,326	5,660	16,376	29,163	2,215	4,276	636	FGPCC
102	34650	Communication Equipment	1,228,799	119,251	345,002	614,400	46,655	90,085	13,407	FGPCC
103	34750	Miscellaneous Equipment	138,078	13,400	38,767	69,039	5,243	10,123	1,507	FGPCC
104	34751	Miscellaneous Equipment - CNG	119,082	11,556	33,434	59,541	4,521	8,730	1,299	FGPCC
105	34850	Other Tangible Property	251,608	24,418	70,642	125,804	9,553	18,446	2,745	FGPCC
106	34750	Total General Plant	$ 4,072,412	$ 395,213	$ 1,143,384	$ 2,036,206	$ 154,621	$ 298,555	$ 44,433	
107		Retirement Work in Progress	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FPIS
108		Advances in Aid of Construction	-	-	-	-	-	-	-	FPIS
109		**Subtotal Accumulated Depreciation/Amortization(c)**	$ 54,832,866	$ 11,185,739	$ 32,361,256	$ 2,036,206	$ 4,330,886	$ 3,892,677	$ 1,026,102	
110		**Allocated Corporate Accumulated Depreciation**								
111	90300	Land and Land Rights	-	-	-	-	-	-	-	FGPCC
112	90400	Structures and Improvments	58,226	5,651	16,348	29,113	2,211	4,269	635	FGPCC
113	94000	Office Furniture and Fixtures	15,699	1,524	4,408	7,849	596	1,151	171	FGPCC
114	94010	Computers and Software	48,147	4,673	13,518	24,074	1,828	3,530	525	FGPCC
115	94020	Customer First	63,491	6,162	17,826	31,746	2,411	4,655	693	FGPCC
116	95500	Power Generation	63	6	18	32	2	5	1	FGPCC
117	99500	Power Operated Equipment	10,452	1,014	2,934	5,226	397	766	114	FGPCC
118		**Subotal Allocated Corporate Accumulated Depreciation**	$ 196,078.71	$ 19,028.75	$ 55,051.72	$ 98,039.36	$ 7,444.70	$ 14,374.84	$ 2,139.34	
119		**Accumulated Depreciation/Amortization(c)**	**$ 55,028,945**	**$ 11,204,768**	**$ 32,416,307**	**$ 2,134,246**	**$ 4,338,330**	**$ 3,907,052**	**$ 1,028,241**	
120		**Net Plant**	**$ 76,561,644**	**$ 12,949,911**	**$ 37,465,149**	**$ 5,007,325**	**$ 5,111,807**	**$ 14,340,060**	**$ 1,687,392**	
121		Construction Work In Progress	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FNP
122		Plus: Working Capital Assets/Other (net)	$ (587,284)	$ (99,335)	$ (287,385)	$ (38,410)	$ (39,211)	$ (109,999)	$ (12,944)	FNPCA
123		Less:Contributions & Advances in Aid of Construction	$ (27,128,960)	$ (4,588,690)	$ (13,275,453)	$ (1,774,302)	$ (1,811,325)	$ (5,081,277)	$ (597,913)	FNP
124		**Total Rate Base**	**$ 48,845,400**	**$ 8,261,886**	**$ 23,902,311**	**$ 3,194,612**	**$ 3,261,271**	**$ 9,148,784**	**$ 1,076,536**	

Supporting Schedules
(a) B-1, (b) G-7b, (c) B-2

Recap Schedules
[A] G-2

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
O&M Expenses, Depreciation Expenses and Income Functionalization at Present Revenues

Line No.	Acct No.	Description	Adjusted Test Year(a)	Commodity Cost[A]	Demand [A]	Customer Accounts [A]	Customer Meters[A]	Customer Services[A]	Private Fire[A]	Allocation Code(b)	Labor
		INCOME STATEMENT									
		Source of Supply Expenses									
		Operation									
1	610.1	Purchased Water	11,068	2,843	8,225	-	-	-	-	FSS	
2	615.1	Purchased Power	577,823	577,823	-	-	-	-	-	FPP	
3	618.1	Chemicals	1,420	1,420	-	-	-	-	-	FBC	
4	631.1	Contractual Services - Engineering	167	43	124	-	-	-	-	FSS	
5	634.1	Contractual Services - Management Fees	600,126	154,152	445,974	-	-	-	-	FSS	
6	636.1	Contractual Services - Other	1,098,002	282,039	815,963	-	-	-	-	FSS	
7	650.1	Transportation Expenses	79,675	20,466	59,209	-	-	-	-	FSS	
8		Total Operation	$ 2,368,281	$ 1,038,786	$ 1,329,495	$ -	$ -	$ -	$ -		
		Maintenance									
9	620.2	Materials and Supplies	30,382	30,382	-	-	-	-	-	FBC	
10	641.2	Rental of Building/Real Property	41,990	10,786	31,204	-	-	-	-	FSS	
11		Total Maintenance	$ 72,373	$ 41,168	$ 31,204	$ -	$ -	$ -	$ -		
12		**Total Source of Supply Expenses**	$ 2,440,653	$ 1,079,954	$ 1,360,699	$ -	$ -	$ -	$ -		
		Water Treatment Expenses									
		Operation									
13	615.3	Purchased Power	426,732	109,613	317,119	-	-	-	-	FWT	
14	618.3	Chemicals	76,732	76,732	-	-	-	-	-	FBC	
15	631.3	Contractual Services - Engineering	125	32	93	-	-	-	-	FWT	
16	634.3	Contractual Services - Management Fees	600,126	154,152	445,974	-	-	-	-	FWT	
17	636.3	Contractual Services - Other	546,342	140,337	406,005	-	-	-	-	FWT	
18	650.3	Transportation Expenses	39,838	10,233	29,605	-	-	-	-	FWT	
19		Total Operation	$ 1,689,894	$ 491,098	$ 1,198,796	$ -	$ -	$ -	$ -		
		Maintenance									
20	620.4	Materials and Supplies	30,382	30,382	-	-	-	-	-	FBC	
21		Total Maintenance	$ 30,382	$ 30,382	$ -	$ -	$ -	$ -	$ -		
22		**Total Water Treatment**	$ 1,720,276	$ 521,480	$ 1,198,796	$ -	$ -	$ -	$ -		
23		**Total Production Expenses**	$ 4,160,929	$ 1,601,435	$ 2,559,495	$ -	$ -	$ -	$ -		
		Transmission and Distribution Expenses									
		Operation									
24	615.5	Purchased Power	426,732	72,953	211,058	-	44,348	85,630	12,744	FTD	
25	631.5	Contractual Services - Engineering	125	21	62	-	13	25	4	FTD	
26	634.5	Contractual Services - Management Fees	750,157	128,244	371,021	-	77,959	150,530	22,403	FTD	
27	635.5	Contractual Services - Testing	69,941	11,957	34,592	-	7,269	14,035	2,089	FTD	
28	636.5	Contractual Services - Other	545,012	93,173	269,558	-	56,640	109,365	16,276	FTD	
29	650.5	Transportation Expenses	39,838	6,811	19,703	-	4,140	7,994	1,190	FTD	
30		Total Operation	$1,831,805	313,159	905,995	0	190,368	367,578	54,705		
		Maintenance									
31	620.6	Materials and Supplies	30,382	5,194	15,027	-	3,157	6,097	907	FTD	
32		Total Maintenance	$ 30,382	$ 5,194	$ 15,027	$ -	$ 3,157	$ 6,097	$ 907		

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
O&M Expenses, Depreciation Expenses and Income Functionalization at Present Revenues

Line No.	Acct No.	Description	Adjusted Test Year(a)	Commodity Cost[A]	Demand [A]	Customer Accounts [A]	Customer Meters[A]	Customer Services[A]	Private Fire[A]	Allocation Code(b)	Labor
33		**Total Transmission & Distribution Expenses**	$ 1,862,187	$ 318,353	$ 921,022	$ -	$ 193,525	$ 373,675	$ 55,612		

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
O&M Expenses, Depreciation Expenses and Income Functionalization at Present Revenues

Line No.	Acct No.	Description	Adjusted Test Year(a)	Commodity Cost[A]	Demand [A]	Customer Accounts [A]	Customer Meters[A]	Customer Services[A]	Private Fire[A]	Allocation Code(b)	Labor
		Customer Accounts Expenses									
		Operation									
34	620.7	Materials and Supplies	5,064	-	-	5,064	-	-	-	FCC	
35	634.7	Contractual Services - Management Fees	750,157	-	-	750,157	-	-	-	FCC	
36	636.7	Contractual Services - Other	269,182	-	-	269,182	-	-	-	FCC	
37	650.7	Transportation Expenses	19,919	-	-	19,919	-	-	-	FCC	
38	670.7	Bad Debt Expense	111,600	-	-	111,600	-	-	-	FCC	
39	675.7	Miscellaneous Expenses	20,345	-	-	20,345	-	-	-	FCC	
40		**Total Customer Accounts Expenses**	$ 1,176,266	$ -	$ -	$ 1,176,266	$ -	$ -	$ -		
41		**Total O&M w/oA&G Expenses**	$ 7,199,383	$ 1,919,788	$ 3,480,517	$ 1,176,266	$ 193,525	$ 373,675	$ 55,612		
		Administrative and General Expenses									
		Operation									
42	620.8	Materials and Supplies	5,064	519	1,336	3,013	61	118	18	FTOMPIS	
43	632.8	Contractual Services - Accounting	107,843	11,046	28,458	64,160	1,298	2,507	373	FTOMPIS	
44	633.8	Contractual Services - Legal	9,013	923	2,378	5,362	109	210	31	FTOMPIS	
45	634.8	Contractual Services - Management Fees	300,063	30,734	79,182	178,519	3,613	6,976	1,038	FTOMPIS	
46	636.8	Contractual Services - Other	273,171	27,980	72,086	162,520	3,289	6,351	945	FTOMPIS	
47	642.8	Rental of Equipment	23,137	2,370	6,105	13,765	279	538	80	FTOMPIS	
48	650.8	Transportation Expenses	18,028	1,846	4,757	10,725	217	419	62	FTOMPIS	
49	657.8	Insurance - General Liability	170,351	33,064	95,656	-	12,936	24,977	3,717	FGPIS	
50	668.8	Water Resource Conservation Expense	162,200	33,227	85,605	30,798	3,906	7,542	1,122	FTOMWPC	
51	675.8	Miscellaneous Expenses	345,835	35,422	91,261	205,751	4,164	8,040	1,197	FTOMPIS	
52		Total Operation	$ 1,414,703	$ 177,130	$ 466,826	$ 674,613	$ 29,871	$ 57,678	$ 8,584		
		Maintenance									
		Other - Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
53		**Total Administrative and General Expenses**	$ 1,414,703	$ 177,130	$ 466,826	$ 674,613	$ 29,871	$ 57,678	$ 8,584		
54		**Total Operation and Maintenance Expenses**	$ 8,614,086	$ 2,096,918	$ 3,947,343	$ 1,850,880	$ 223,397	$ 431,353	$ 64,196		
55		**Depreciation & Amort Expense**	$ 3,724,621	$ 560,861	$ 1,622,615	$ 480,863	$ 548,446	$ 472,780	$ 39,056		
56		**Taxes Other Than Income**	$ 506,306	$ 85,638	$ 247,759	$ 33,114	$ 33,805	$ 94,832	$ 11,159	FNP	
57		**Total Operating Expenses Before Income Taxes**	$ 12,845,013	$ 2,743,417	$ 5,817,717	$ 2,364,856	$ 805,647	$ 998,964	$ 114,412		
		Total Labor	$ -	$ -	$ -	$ -	$ -	$ -	$ -		L

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
O&M Expenses, Depreciation Expenses and Income Functionalization at Present Revenues

Line No.	Acct No.	Description	Adjusted Test Year(a)	Commodity Cost[A]	Demand [A]	Customer Accounts [A]	Customer Meters[A]	Customer Services[A]	Private Fire[A]	Allocation Code(b)	Labor
		Depreciation Expense									
		Source of Supply Plant									
58	304.2	Structures and Improvements	282,006	72,438	209,568	-	-	-	-	FECMD	
59	305.2	Collecting and Impounding Res.	1,170	301	870	-	-	-	-	FECMD	
60	307.2	Wells and Springs	254,397	65,346	189,051	-	-	-	-	FECMD	
61	309.2	Supply Mains	24,294	6,240	18,054	-	-	-	-	FECMD	
62		Total Source of Supply Plant	$ 561,868	$ 144,325	$ 417,543	$ -	$ -	$ -	$ -		
		Pumping Plant									
63	311.2	Power Generation Equipment	42,309	10,868	31,441	-	-	-	-	FPU	
64	311.3	Elec.&Diesel Pump.Equipment	740,432	190,192	550,240	-	-	-	-	FPU	
65		Total Pumping Plant	$ 782,741	$ 201,059	$ 581,681	$ -	$ -	$ -	$ -		
		Water Treatment Plant									
66	320.0	Water Treatment Equipment	16,081	4,131	11,951	-	-	-	-	FECMD	
67	320.1	Water Treatment Plant	18,312	4,704	13,608	-	-	-	-	FECMD	
68	320.2	Chemical Solution Feeders	32,833	8,434	24,400	-	-	-	-	FECMD	
69		Total Pumping & Purification	$ 67,226	$ 17,268	$ 49,958	$ -	$ -	$ -	$ -		
		Transmission and Distribution Plant									
70	303.4	Land and Land Rights	$ 0	$ 0	$ 0	$ -	$ -	$ -	$ -	FDS	
71	304.4	Structures and Improvements	0	0	0	-	-	-	-	FDS	
72	330	Dist. Standpipe and Reserv.	98	25	73	-	-	-	-	FDS	
73	330.1	Storage tanks	127,061	32,638	94,423	-	-	-	-	FDS	
74	330.2	Pressure Tanks	35,548	9,131	26,417	-	-	-	-	FDS	
75	331.4	Trans. and Distrib.Mains	995,383	255,680	739,703	-	-	-	-	FTDM	
76	333.4	Services	553,675	-	-	-	-	553,675	-	FCS	
77	334.4	Meters and Meter Installations	590,341	-	-	-	590,341	-	-	FCM	
78	335.4	Hydrants	51,096	-	-	-	-	-	51,096	FFH	
79	336.0	Backflow Prevention Devices	1,058	272	786	-	-	-	-	FDS	
80	339.0	Other Plant & Equipment	29,382	7,547	21,835	-	-	-	-	FDS	
81		Total Transmission and Distribution Plant	$ 2,383,641	$ 305,293	$ 883,237	$ -	$ 590,341	$ 553,675	$ 51,096		

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
O&M Expenses, Depreciation Expenses and Income Functionalization at Present Revenues

Line No.	Acct No.	Description	Adjusted Test Year(a)	Commodity Cost[A]	Demand [A]	Customer Accounts [A]	Customer Meters[A]	Customer Services[A]	Private Fire[A]	Allocation Code(b)	Labor
		General Plant									
82	340.5	Furniture and Equipment	4,431	430	1,244	2,215	168	325	48	FGPCC	
83	340.7	Computer Software	133,900	12,994	37,594	66,950	5,084	9,816	1,461	FGPCC	
84	341.5	Transportation Equipment	223,848	21,724	62,848	111,924	8,499	16,411	2,442	FGPCC	
85	343.5	Tools,Shop and Garage Equip.	40,874	3,967	11,476	20,437	1,552	2,997	446	FGPCC	
86	344.5	Laboratory Equipment	329	32	92	164	12	24	4	FGPCC	
87	345.5	Power Operated Equipment	5,163	501	1,450	2,581	196	378	56	FGPCC	
88	346.5	Communication Equipment	104,965	10,186	29,470	52,482	3,985	7,695	1,145	FGPCC	
89	347.5	Miscellaneous Equipment	6,679	648	1,875	3,340	254	490	73	FGPCC	
90	347.5	Miscellaneous Equipment - CNG	15,208	1,476	4,270	7,604	577	1,115	166	FGPCC	
91	348.5	Other Tangible Property	10,898	1,058	3,060	5,449	414	799	119	FGPCC	
92		Total General Plant	$ 546,294	$ 53,016	$ 153,379	$ 273,147	$ 20,742	$ 40,050	$ 5,960		
93		Subtotal Direct Depreciation Expense	**$ 4,341,769**	**$ 720,961**	**$ 2,085,799**	**$ 273,147**	**$ 611,082**	**$ 593,724**	**$ 57,056**		
		Amortization of Property Losses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FGPIS	
94	903	Land and Land Rights	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	FGPCC	
95	904	Structures and Improvments	24,023	2,331	6,745	12,012	912	1,761	262	FGPCC	
96	940	Office Furniture and Fixtures	8,563	831	2,404	4,281	325	628	93	FGPCC	
97	940.1	Computers and Software	70,176	6,810	19,703	35,088	2,664	5,145	766	FGPCC	
98	940.2	Customer First	306,934	29,787	86,176	153,467	11,654	22,502	3,349	FGPCC	
99	955	Power Generation	34	3	10	17	1	3	0	FGPCC	
98	995	Power Operated Equipment	5,701	553	1,601	2,850	216	418	62	FGPCC	
100		Subtotal Allocated Depreciation Expense	$ 415,432	$ 40,316	$ 116,638	$ 207,716	$ 15,773	$ 30,456	$ 4,533		
		Amortization of Regulatory Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FGPIS	
101		CIAC/EADIT Amortization - General	$ (1,032,581)	$ (200,417)	$ (579,822)	$ -	$ (78,410)	$ (151,400)	$ (22,532)	FGPIS	
102		Total Depreciation & Amortization	**$ 3,724,621**	**$ 560,861**	**$ 1,622,615**	**$ 480,863**	**$ 548,446**	**$ 472,780**	**$ 39,056**		

Supporting Schedules
(a) B-2 ; (b) G-7b

Recap Schedules
[A] G-3

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
O&M Expenses, Depreciation Expenses and Income Functionalization at Proposed Revenues

Line No.	Acct No.	Description	Adjusted Test Year(a)	Commodity Cost[A]	Demand [A]	Customer Accounts [A]	Customer Meters[A]	Customer Services[A]	Private Fire[A]	Allocation Code(b)	Labor
		INCOME STATEMENT									
		Source of Supply Expenses									
		Operation									
1	610.1	Purchased Water	11,068	2,843	8,225	-	-	-	-	FSS	
2	615.1	Purchased Power	577,823	577,823	-	-	-	-	-	FPP	
3	618.1	Chemicals	1,420	1,420	-	-	-	-	-	FBC	
4	631.1	Contractual Services - Engineering	167	43	124	-	-	-	-	FSS	
5	634.1	Contractual Services - Management Fees	600,126	154,152	445,974	-	-	-	-	FSS	
6	636.1	Contractual Services - Other	1,098,002	282,039	815,963	-	-	-	-	FSS	
7	650.1	Transportation Expenses	79,675	20,466	59,209	-	-	-	-	FSS	
8		Total Operation	$ 2,368,281	$ 1,038,786	$ 1,329,495	$ -	$ -	$ -	$ -		
		Maintenance									
9	620.2	Materials and Supplies	30,382	30,382	-	-	-	-	-	FBC	
10	641.2	Rental of Building/Real Property	41,990	10,786	31,204	-	-	-	-	FSS	
11		Total Maintenance	$ 72,373	$ 41,168	$ 31,204	$ -	$ -	$ -	$ -		
12		**Total Source of Supply Expenses**	$ 2,440,653	$ 1,079,954	$ 1,360,699	$ -	$ -	$ -	$ -		
		Water Treatment Expenses									
		Operation									
13	615.3	Purchased Power	426,732	109,613	317,119	-	-	-	-	FWT	
14	618.3	Chemicals	76,732	76,732	-	-	-	-	-	FBC	
15	631.3	Contractual Services - Engineering	125	32	93	-	-	-	-	FWT	
16	634.3	Contractual Services - Management Fees	600,126	154,152	445,974	-	-	-	-	FWT	
17	636.3	Contractual Services - Other	546,342	140,337	406,005	-	-	-	-	FWT	
18	650.3	Transportation Expenses	39,838	10,233	29,605	-	-	-	-	FWT	
19		Total Operation	$ 1,689,894	$ 491,098	$ 1,198,796	$ -	$ -	$ -	$ -		
		Maintenance									
20	620.4	Materials and Supplies	30,382	30,382	-	-	-	-	-	FBC	
21		Total Maintenance	$ 30,382	$ 30,382	$ -	$ -	$ -	$ -	$ -		
22		**Total Water Treatment**	$ 1,720,276	$ 521,480	$ 1,198,796	$ -	$ -	$ -	$ -		
23		**Total Production Expenses**	$ 4,160,929	$ 1,601,435	$ 2,559,495	$ -	$ -	$ -	$ -		
		Transmission and Distribution Expenses									
		Operation									
24	615.5	Purchased Power	426,732	72,953	211,058	-	44,348	85,630	12,744	FTD	
25	631.5	Contractual Services - Engineering	125	21	62	-	13	25	4	FTD	
26	634.5	Contractual Services - Management Fees	750,157	128,244	371,021	-	77,959	150,530	22,403	FTD	
27	635.5	Contractual Services - Testing	69,941	11,957	34,592	-	7,269	14,035	2,089	FTD	
28	636.5	Contractual Services - Other	545,012	93,173	269,558	-	56,640	109,365	16,276	FTD	
29	650.5	Transportation Expenses	39,838	6,811	19,703	-	4,140	7,994	1,190	FTD	
30		Total Operation	$1,831,805	313,159	905,995	0	190,368	367,578	54,705		
		Maintenance									
31	620.6	Materials and Supplies	30,382	5,194	15,027	-	3,157	6,097	907	FTD	
32		Total Maintenance	$ 30,382	$ 5,194	$ 15,027	$ -	$ 3,157	$ 6,097	$ 907		
33		**Total Transmission & Distribution Expenses**	$ 1,862,187	$ 318,353	$ 921,022	$ -	$ 193,525	$ 373,675	$ 55,612		

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
O&M Expenses, Depreciation Expenses and Income Functionalization at Proposed Revenues

Line No.	Acct No.	Description	Adjusted Test Year(a)	Commodity Cost[A]	Demand [A]	Customer Accounts [A]	Customer Meters[A]	Customer Services[A]	Private Fire[A]	Allocation Code(b)	Labor
		Customer Accounts Expenses									
		Operation									
34	620.7	Materials and Supplies	5,064	-	-	5,064	-	-	-	FCC	
35	634.7	Contractual Services - Management Fees	750,157	-	-	750,157	-	-	-	FCC	
36	636.7	Contractual Services - Other	269,182	-	-	269,182	-	-	-	FCC	
37	650.7	Transportation Expenses	19,919	-	-	19,919	-	-	-	FCC	
38	670.7	Bad Debt Expense	160,562	-	-	160,562	-	-	-	FCC	
39	675.7	Miscellaneous Expenses	20,345	-	-	20,345	-	-	-	FCC	
40		**Total Customer Accounts Expenses**	$ 1,225,228	$ -	$ -	$ 1,225,228	$ -	$ -	$ -		
41		**Total O&M w/oA&G Expenses**	$ 7,248,345	$ 1,919,788	$ 3,480,517	$ 1,225,228	$ 193,525	$ 373,675	$ 55,612		
		Administrative and General Expenses									
		Operation									
42	620.8	Materials and Supplies	5,064	519	1,336	3,013	61	118	18	FTOMPIS	
43	632.8	Contractual Services - Accounting	107,843	11,046	28,458	64,160	1,298	2,507	373	FTOMPIS	
44	633.8	Contractual Services - Legal	9,013	923	2,378	5,362	109	210	31	FTOMPIS	
45	634.8	Contractual Services - Management Fees	300,063	30,734	79,182	178,519	3,613	6,976	1,038	FTOMPIS	
46	636.8	Contractual Services - Other	273,171	27,980	72,086	162,520	3,289	6,351	945	FTOMPIS	
47	642.8	Rental of Equipment	23,137	2,370	6,105	13,765	279	538	80	FTOMPIS	
48	650.8	Transportation Expenses	18,028	1,846	4,757	10,725	217	419	62	FTOMPIS	
49	657.8	Insurance - General Liability	170,351	33,064	95,656	-	12,936	24,977	3,717	FGPIS	
50	668.8	Water Resource Conservation Expense	162,200	33,227	85,605	30,798	3,906	7,542	1,122	FTOMWPC	
51	675.8	Miscellaneous Expenses	345,835	35,422	91,261	205,751	4,164	8,040	1,197	FTOMPIS	
52		Total Operation	$ 1,414,703	$ 177,130	$ 466,826	$ 674,613	$ 29,871	$ 57,678	$ 8,584		
		Maintenance									
		Other - Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
53		**Total Administrative and General Expenses**	$ 1,414,703	$ 177,130	$ 466,826	$ 674,613	$ 29,871	$ 57,678	$ 8,584		
54		**Total Operation and Maintenance Expenses**	$ 8,663,048	$ 2,096,918	$ 3,947,343	$ 1,899,842	$ 223,397	$ 431,353	$ 64,196		
55		**Depreciation & Amort Expense**	$ 3,724,621	$ 560,861	$ 1,622,615	$ 480,863	$ 548,446	$ 472,780	$ 39,056		
56		**Taxes Other Than Income**	$ 582,520	$ 98,529	$ 285,054	$ 38,098	$ 38,893	$ 109,106	$ 12,839	FNP	
57		**Total Operating Expenses Before Income Taxes**	$ 12,970,189	$ 2,756,308	$ 5,855,012	$ 2,418,803	$ 810,735	$ 1,013,239	$ 116,091		
		Total Labor	$ -	$ -	$ -	$ -	$ -	$ -	$ -		L

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
O&M Expenses, Depreciation Expenses and Income Functionalization at Proposed Revenues

Line No.	Acct No.	Description	Adjusted Test Year(a)	Commodity Cost[A]	Demand [A]	Customer Accounts [A]	Customer Meters[A]	Customer Services[A]	Private Fire[A]	Allocation Code(b)	Labor
		Depreciation Expense									
		Source of Supply Plant									
58	304.2	Structures and Improvements	282,006	72,438	209,568	-	-	-	-	FECMD	
59	305.2	Collecting and Impounding Res.	1,170	301	870	-	-	-	-	FECMD	
60	307.2	Wells and Springs	254,397	65,346	189,051	-	-	-	-	FECMD	
61	309.2	Supply Mains	24,294	6,240	18,054	-	-	-	-	FECMD	
62		Total Source of Supply Plant	$ 561,868	$ 144,325	$ 417,543	$ -	$ -	$ -	$ -		
		Pumping Plant									
63	311.2	Power Generation Equipment	42,309	10,868	31,441	-	-	-	-	FPU	
64	311.3	Elec.&Diesel Pump.Equipment	740,432	190,192	550,240	-	-	-	-	FPU	
65		Total Pumping Plant	$ 782,741	$ 201,059	$ 581,681	$ -	$ -	$ -	$ -		
		Water Treatment Plant									
66	320.0	Water Treatment Equipment	16,081	4,131	11,951	-	-	-	-	FECMD	
67	320.1	Water Treatment Plant	18,312	4,704	13,608	-	-	-	-	FECMD	
68	320.2	Chemical Solution Feeders	32,833	8,434	24,400	-	-	-	-	FECMD	
69		Total Pumping & Purification	$ 67,226	$ 17,268	$ 49,958	$ -	$ -	$ -	$ -		
		Transmission and Distribution Plant									
70	330	Dist. Standpipe and Reserv.	98	25	73	-	-	-	-	FDS	
71	330.1	Storage tanks	127,061	32,638	94,423	-	-	-	-	FDS	
72	330.2	Pressure Tanks	35,548	9,131	26,417	-	-	-	-	FDS	
73	331.4	Trans. and Distrib.Mains	995,383	255,680	739,703	-	-	-	-	FTDM	
74	333.4	Services	553,675	-	-	-	-	553,675	-	FCS	
75	334.4	Meters and Meter Installations	590,341	-	-	-	590,341	-	-	FCM	
76	335.4	Hydrants	51,096	-	-	-	-	-	51,096	FFH	
77	336.0	Backflow Prevention Devices	1,058	272	786	-	-	-	-	FDS	
78	339.0	Other Plant & Equipment	29,382	7,547	21,835	-	-	-	-	FDS	
79		Total Transmission and Distribution Plant	$ 2,383,641	$ 305,293	$ 883,237	$ -	$ 590,341	$ 553,675	$ 51,096		

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
O&M Expenses, Depreciation Expenses and Income Functionalization at Proposed Revenues

Line No.	Acct No.	Description	Adjusted Test Year(a)	Commodity Cost[A]	Demand [A]	Customer Accounts [A]	Customer Meters[A]	Customer Services[A]	Private Fire[A]	Allocation Code(b)	Labor
		General Plant									
80	340.5	Furniture and Equipment	4,431	430	1,244	2,215	168	325	48	FGPCC	
81	340.7	Computer Software	133,900	12,994	37,594	66,950	5,084	9,816	1,461	FGPCC	
82	341.5	Transportation Equipment	223,848	21,724	62,848	111,924	8,499	16,411	2,442	FGPCC	
83	343.5	Tools,Shop and Garage Equip.	40,874	3,967	11,476	20,437	1,552	2,997	446	FGPCC	
84	344.5	Laboratory Equipment	329	32	92	164	12	24	4	FGPCC	
85	345.5	Power Operated Equipment	5,163	501	1,450	2,581	196	378	56	FGPCC	
86	346.5	Communication Equipment	104,965	10,186	29,470	52,482	3,985	7,695	1,145	FGPCC	
87	347.5	Miscellaneous Equipment	6,679	648	1,875	3,340	254	490	73	FGPCC	
88	347.5	Miscellaneous Equipment - CNG	15,208	1,476	4,270	7,604	577	1,115	166	FGPCC	
89	348.5	Other Tangible Property	10,898	1,058	3,060	5,449	414	799	119	FGPCC	
90		Total General Plant	$ 546,294	$ 53,016	$ 153,379	$ 273,147	$ 20,742	$ 40,050	$ 5,960		
91		Subtotal Direct Depreciation Expense	**$ 4,341,769**	**$ 720,961**	**$ 2,085,799**	**$ 273,147**	**$ 611,082**	**$ 593,724**	**$ 57,056**		
		Amortization of Property Losses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FGPIS	
92	903	Land and Land Rights	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	FGPCC	
93	904	Structures and Improvments	24,023	2,331	6,745	12,012	912	1,761	262	FGPCC	
94	940	Office Furniture and Fixtures	8,563	831	2,404	4,281	325	628	93	FGPCC	
95	940.1	Computers and Software	70,176	6,810	19,703	35,088	2,664	5,145	766	FGPCC	
96	940.2	Customer First	306,934	29,787	86,176	153,467	11,654	22,502	3,349	FGPCC	
97	955	Power Generation	34	3	10	17	1	3	0	FGPCC	
96	995	Power Operated Equipment	5,701	553	1,601	2,850	216	418	62	FGPCC	
98		Subtotal Allocated Depreciation Expense	$ 415,432	$ 40,316	$ 116,638	$ 207,716	$ 15,773	$ 30,456	$ 4,533		
		Amortization of Regulatory Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FGPIS	
99		CIAC/AIAC/Other Amortization - General	$ (1,032,581)	$ (200,417)	$ (579,822)	$ -	$ (78,410)	$ (151,400)	$ (22,532)	FGPIS	
100		Total Depreciation & Amortization	**$ 3,724,621**	**$ 560,861**	**$ 1,622,615**	**$ 480,863**	**$ 548,446**	**$ 472,780**	**$ 39,056**		

Supporting Schedules
(a) B-2 ; (b) G-7b

Recap Schedules
[A] G-3

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Development of Allocation Factors by Function

Line No		Allocation Factor	Total (1)	Commodity (2)	Demand (3)	Customer Accounts (4)	Customer Meters (5)	Customer Services (6)	Fire Hydrants (7)
1									
2	**ALLOCATION RATIOS**								
6	**DEMAND**								
7									
8	Commodity	FBC	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	Demand	FECMD	100.0000%	25.6866%	74.3134%	0.0000%	0.0000%	0.0000%	0.0000%
10									
11	Pumping Equipment	FPU	100.0000%	25.6866%	74.3134%	0.0000%	0.0000%	0.0000%	0.0000%
12	Distribution Storage	FDS	100.0000%	25.6866%	74.3134%	0.0000%	0.0000%	0.0000%	0.0000%
13	Transmission & Distribution Mains	FTDM	100.0000%	25.6866%	74.3134%	0.0000%	0.0000%	0.0000%	0.0000%
14	Treatment Plant	FWT	100.0000%	25.6866%	74.3134%	0.0000%	0.0000%	0.0000%	0.0000%
15									
16	**CUSTOMER**								
17									
18	Customer Accounts	FCC	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
19	Customer Meters	FCM	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
20	Customer Services	FCS	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
21									
22	**FIRE**								
23	Fire Hydrants	FFH	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
24									
25	**Purchased Power**								
26	Purchased Power	FPP	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
27									
28	**INTERNAL FACTORS**								
29									
30	Net Plant	FNP	100.0000%	16.9144%	48.9346%	6.5403%	6.6767%	18.7301%	2.2040%
31	Net Plant w/CIAC	FNPCA	100.0000%	16.9144%	48.9346%	6.5403%	6.6767%	18.7301%	2.2040%
32	Gross Plant In Service (excl Intangible and Gen.)	FGPIS	100.0000%	19.4093%	56.1527%	0.0000%	7.5936%	14.6623%	2.1821%
33	Total O&M w/oA&G Expenses	FTOMW	100.0000%	26.6660%	48.3447%	16.3384%	2.6881%	5.1904%	0.7725%
34	Labor	FLA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
35	Source of Supply Plant	FSS	100.0000%	25.6866%	74.3134%	0.0000%	0.0000%	0.0000%	0.0000%
36	Pumping & Purification Plant	FWT	100.0000%	25.6866%	74.3134%	0.0000%	0.0000%	0.0000%	0.0000%
37	Transmission & Distrib Plant	FTD	100.0000%	17.0957%	49.4591%	0.0000%	10.3924%	20.0664%	2.9864%
38	General & Admin. Plant (See Note 1)	FGPCC	100.0000%	9.7046%	28.0763%	50.0000%	3.7968%	7.3312%	1.0911%
39	50/50 Labor and Gross Plant	FOT	100.0000%	19.4093%	56.1527%	0.0000%	7.5936%	14.6623%	2.1821%
40	Plant In Service	FPIS	100.0000%	18.3559%	53.1052%	5.4271%	7.1815%	13.8666%	2.0637%
41	Total O&M w/oA&G Expenses w/o power & chemicals	FTOMWPC	100.0000%	20.4850%	52.7772%	18.9879%	2.4081%	4.6498%	0.6920%
42	General & Admin Expenses (See Note 2)	FTOMPIS	100.0000%	10.2425%	26.3886%	59.4939%	1.2041%	2.3249%	0.3460%

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Development of Allocation Factors by Function

Line No		Allocation Factor		Total (1)	Commodity (2)	Demand (3)	Customer Accounts (4)	Customer Meters (5)	Customer Services (6)	Fire Hydrants (7)
43	**INPUTS FOR RATIOS**									
44										
45	**EXTERNAL INPUTS**									
46										
47	DEMAND									
48										
49	Peak Day Usage (MGD)		6.56							
50										
51	Annual Production (MG)		1,778.7							
52										
53		**Calculation of Demand**								
54				MGD	Ratio	Commodity	Demand			
55		**FBC**	Avg Day	4.873	1.000		1.000			
56		**FECMD**	Max Day	6.557	1.346	0.257	0.743			
57										
58										
59										
60						Commodity	Demand			
61	Purchased Power	FPP	100.0		100.0	100.0	-			
62										
63										
64										
65	**INTERNAL INPUTS**									
66										
67										
68			Schedule G3a							
69	Gross Plant In Service (excludes intangibles & Gen)	FGPIS	$ 117,077,735	$ 117,077,735	$ 22,723,965	$ 65,742,283	$ -	$ 8,890,393	$17,166,311	$ 2,554,783
70	Plant In Service	FPIS	$ 131,590,588	$ 131,590,588	$ 24,154,679	$ 69,881,456	$ 7,141,570	$ 9,450,137	$18,247,112	$ 2,715,634
71	Net Plant w/CIAC	FNPCA	$ 49,432,684	$ 49,432,684	$ 8,361,222	$ 24,189,696	$ 3,233,022	$ 3,300,482	$ 9,258,783	$ 1,089,479
72	Net Plant	FNP	$ 76,561,644	$ 76,561,644	$ 12,949,911	$ 37,465,149	$ 5,007,325	$ 5,111,807	$14,340,060	$ 1,687,392
73	Total O&M w/oA&G Expenses	FTOMW	$ 7,199,383	$ 7,199,383	$ 1,919,788	$ 3,480,517	$ 1,176,266	$ 193,525	$ 373,675	$ 55,612
74	Labor	FLA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
75	Source of Supply Plant	FSS	$ 18,446,292	$ 18,446,292	$ 4,738,224	$ 13,708,068	$ -	$ -	$ -	$ -
76	Pumping & Purification Plant	FWT	$ 11,778,635	$ 11,778,635	$ 3,025,530	$ 8,753,105	$ -	$ -	$ -	$ -
77	Transmission & Distrib Plant	FTD	$ 85,547,383	$ 85,547,383	$ 14,624,892	$ 42,311,004	$ -	$ 8,890,393	$17,166,311	$ 2,554,783
78	Total O&M w/oA&G Expenses w/o power & chemicals	FTOMWPC	$ 6,194,828	$ 6,194,828	$ 1,269,012	$ 3,269,459	$ 1,176,266	$ 149,178	$ 288,045	$ 42,868

Note 1: Based upon a two-factor formula equal weighting FCC allocation factor and the FGPIS allocation factor.
Note 2: Based upon a two-factor formula equal weighting FCC allocation factor and the FTOMWPC allocation factor.

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Development of Allocation Factors by Customer Class

Line No		Allocation Factor	Total (1)	Residential (2)	Commercial (3)	Irrigation (4)	Public Authority (5)	Multi-Family (6)	Morningstar Ranch (7)	Standpipe/ Construction (8)	Private Fire (9)
1	**ALLOCATION RATIOS**										
2											
3	**EXTERNAL FACTORS**										
4											
5	**COMMODITY**										
6	Commodity (1)	CBC	100.0000%	68.3867%	26.9517%	1.9444%	1.8498%	0.0913%	0.1805%	0.5957%	0.0000%
7											
8	**DEMAND**										
9	Demand	CMD	100.0000%	69.5145%	25.9995%	1.3596%	1.8224%	0.1144%	0.1657%	1.0238%	
10											
11	**CUSTOMER**										
12	Bills	CB	100.0000%	93.1042%	5.3859%	0.1732%	0.0820%	0.0676%	0.0046%	0.1254%	1.0571%
13	Meters	CM	100.0000%	61.5615%	14.4663%	0.4260%	0.5392%	0.0512%	0.1348%	0.9301%	21.8909%
14	Services	CS	100.0000%	82.6973%	10.6723%	0.3647%	0.2627%	0.0627%	0.0300%	0.3452%	5.5651%
15											
16	**REVENUES**										
17	Water Sales	CRWC	100.0000%	73.1073%	22.1114%	1.6585%	1.4157%	0.0813%	0.2122%	1.1473%	0.2664%
18	Water Sales excluding private fire	CRWXPF	100.0000%	73.3025%	22.1704%	1.6629%	1.4195%	0.0815%	0.2128%	1.1503%	0.0000%
19											
20	**INTERNAL FACTORS**										
21											
22	Hydrants	CH	100.0000%	94.0989%	5.4435%	0.1751%	0.0829%	0.0683%	0.0046%	0.1267%	
23	Rate Base	CRB	100.0000%	73.3466%	20.7185%	1.1061%	1.2971%	0.0925%	0.1266%	0.7395%	2.5731%
24											
25	**INPUTS FOR RATIOS**										
26											

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended 04/30/2023
Development of Allocation Factors by Customer Class

Line No		Allocation Factor		Total (1)	Residential (2)	Commercial (3)	Irrigation (4)	Public Authority (5)	Multi-Family (6)	Morningstar Ranch (7)	Standpipe/ Construction (8)	Private Fire (9)
27	**EXTERNAL INPUTS**											
28	DEMAND AND COMMODITY											
29	Annual Usage (1,000 gallons)	1,778,661		1,778,661	1,216,368	479,379	34,584	32,901	1,623	3,210	10,596	0
30	Coincident Peak (1,000 gallons)			196,723	136,751	51,147	2,675	3,585	225	326	2,014	
31												
32	CUSTOMER											
33	Bills	263,261		263,261	245,107	14,179	456	216	178	12	330	2,783
34	Equivalent Meters	37,093		37,093	22,835	5,366	158	200	19	50	345	8,120
35	Equivalent Services	26,648		26,648	22,038	2,844	97	70	17	8	92	1,483
36												
37	REVENUES											
38	Water Sales	$12,443,409	From WP I	$ 12,443,409	$ 9,097,034	$ 2,751,410	$ 206,373	$ 176,164	$ 10,114	$ 26,409	$ 142,761	$ 33,144
39	Water Sales excluding private fire	$12,410,265		$ 12,410,265	$ 9,097,034	$ 2,751,410	$ 206,373	$ 176,164	$ 10,114	$ 26,409	$ 142,761	
40												
41												
42	Rate of Return	8.9352%										
43	Revenue Conversion Factor	1.3616										
44												
45	**TAX FACTORS**											
46	Wtd Cost of Debt	3.02%										
47	State Tax Rate	4.90%										
48	Federal Tax Rate	21.00%										
49												
50												
51	**INTERNAL INPUTS**											
52												
53	Rate Base	CRB	$48,845,400	48,845,400	35,826,422	10,120,035	540,303	633,553	45,178	61,858	361,224	1,256,829

CONSOLIDATED WATER
SCHEDULE H

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Revenue Summary
With Annualized Revenues to Year End Number of Customers

Exhibit
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	5/8x/3/4 Inch	Residential	$ 6,915,001	$ 10,063,227	$ 3,148,226	45.53%	54.39%	56.79%
2	3/4 Inch	Residential	1,795,736	2,184,391	388,656	21.64%	14.13%	12.33%
3	1 Inch	Residential	144,313	175,402	31,089	21.54%	1.14%	0.99%
4	1 1/2 Inch	Residential	7,110	9,887	2,777	39.05%	0.06%	0.06%
5	2 Inch	Residential	5,389	7,323	1,934	35.88%	0.04%	0.04%
6								
7		Subtotal	8,867,549	12,440,230	3,572,681	40.29%	69.75%	70.21%
8								
9	5/8x3/4 Inch	Commercial	$ 191,475	$ 283,905	$ 92,430	48.27%	1.51%	1.60%
10	3/4 Inch	Commercial	9,193	14,574	5,381	58.54%	0.07%	0.08%
11	1 Inch	Commercial	250,920	392,487	141,567	56.42%	1.97%	2.22%
12	1 1/2 Inch	Commercial	274,825	448,816	173,991	63.31%	2.16%	2.53%
13	2 Inch	Commercial	1,578,434	2,639,785	1,061,351	67.24%	12.42%	14.90%
14	3 Inch	Commercial	256,872	425,624	168,751	65.69%	2.02%	2.40%
15	4 Inch	Commercial	104,802	164,315	59,513	56.79%	0.82%	0.93%
16	6 Inch	Commercial	31,403	49,860	18,457	58.78%	0.25%	0.28%
17	8 Inch	Commercial	34,846	55,633	20,787	59.65%	0.27%	0.31%
18		Subtotal	$ 2,732,771	$ 4,475,000	$ 1,742,230	63.75%	21.50%	25.26%
19								
20	5/8x3/4 Inch	School	$ 455	$ 562	$ 107	23.49%	0.00%	0.00%
21	1 1/2 Inch	School	1,189	1,478	289	24.28%	0.01%	0.01%
22	2 Inch	School	84,187	125,993	41,806	49.66%	0.66%	0.71%
23	3 Inch	School	53,544	82,319	28,775	53.74%	0.42%	0.46%
24	4 Inch	School	21,547	30,559	9,012	41.83%	0.17%	0.17%
25	6 Inch	School	15,268	19,656	4,387	28.74%	0.12%	0.11%
26		Subtotal	$ 176,189	$ 260,565	$ 84,376	47.89%	1.39%	1.47%
27								
28	5/8x3/4 Inch	Irrigation	$ 4,767	$ 6,841	$ 2,074	43.51%	0.04%	0.04%
29	3/4 Inch	Irrigation	13,930	18,486	4,556	32.71%	0.11%	0.10%
30	1 Inch	Irrigation	50,161	68,189	18,027	35.94%	0.39%	0.38%
31	1 1/2 Inch	Irrigation	52,727	70,538	17,810	33.78%	0.41%	0.40%
32	2 Inch	Irrigation	58,742	80,907	22,165	37.73%	0.46%	0.46%
33	3 Inch	Irrigation - School	17,125	25,184	8,058	47.05%	0.13%	0.14%
34		Subtotal	$ 197,453	$ 270,144	72,691	36.81%	1.55%	1.52%
35								
36	5/8x3/4 Inch	Multi-Family	$ 8,398	$ 11,456	3,058	36.42%	0.07%	0.06%
37	1 1/2 Inch	Multi-Family	1,564	2,006	443	28.30%	0.01%	0.01%
38								
39		Subtotal	$ 9,962	$ 13,462	3,501	35.14%	0.08%	0.08%
40								
41	6 Inch	Morningstar Ranch	26,413	37,775	11,362	43.01%	0.21%	0.21%
42	3 Inch	Construction	142,782	198,677	55,895	39.15%	1.12%	1.12%
43		Fire Line 4 Inch	18,175	11,640	(6,535)	-35.96%	0.14%	0.07%
44		Fire Line 4 Inch School	228	276	48	21.25%	0.00%	0.00%
45		Fire Line 6 Inch	10,282	7,942	(2,340)	-22.76%	0.08%	0.04%
46		Fire Line 8 Inch	3,873	3,104	(769)	-19.86%	0.03%	0.02%
47								
48	Total Revenues Before Annualization		$ 12,185,676	$ 17,718,817	$ 5,533,141	45.41%	95.85%	100.00%

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Revenue Summary
With Annualized Revenues to Year End Number of Customers

Exhibit
Schedule H-1
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Witness: Bourassa

Line No.	Meter Size	Class	Present Revenues	Proposed Revenues	Dollar Change	Percent Change	Additional Bills	Additional Gallons to be Pumped (In 1,000's)
			Revenue Annualization					
1	5/8x/3/4 Inch	Residential	$ 45,794	$ 60,131	14,337	31.31%	947	6,225
2	3/4 Inch	Residential	185,166	201,131	15,965	8.62%	93	225
3	1 Inch	Residential	1,378	1,274	(104)	-7.53%	(5)	(37)
4	1 1/2 Inch	Residential	-	-	-	0.00%	-	-
5	2 Inch	Residential	(1,530)	(1,974)	(444)	29.04%	(7)	(116)
6								
7		Subtotal	$ 230,808	$ 260,562	29,754	12.89%	1,028	6,296
8								
9	5/8x3/4 Inch	Commercial	$ 2,065	$ 2,709	645	31.24%	36	267
10	3/4 Inch	Commercial	(2)	(2)	1	-22.25%	36	267
11	1 Inch	Commercial	(2,400)	(3,347)	(947)	39.46%	(18)	(277)
12	1 1/2 Inch	Commercial	3,090	3,837	747	24.16%	24	375
13	2 Inch	Commercial	23,261	36,555	13,295	57.15%	8	624
14	3 Inch	Commercial	(6,973)	(11,341)	(4,368)	62.64%	-	-
15	4 Inch	Commercial	-	-	-	0.00%	-	-
16	6 Inch	Commercial	-	-	-	0.00%	-	-
17	8 Inch	Commercial	(1)	(1)	(0)	29.27%	-	-
18								
19					-			
20		Subtotal	$ 19,039	$ 28,410	9,371	49.22%	86	1,256
21								
22	5/8x3/4 Inch	School	$ -	$ -	-	0.00%	-	-
23	1 1/2 Inch	School	-	-	-	0.00%	-	-
24	2 Inch	School	-	-	-	0.00%	-	-
25	3 Inch	School	-	-	-	0.00%	-	-
26	4 Inch	School	-	-	-	0.00%	-	-
27	6 Inch	School	-	-	-	0.00%	-	-
28		Subtotal	$ -	$ -	$ -	0.00%	-	-
29								
30	5/8x3/4 Inch	Irrigation	$ -	$ -	-	0.00%	-	-
31	3/4 Inch	Irrigation	935	1,260	325	34.72%	-	-
32	1 Inch	Irrigation	2,145	2,838	693	32.29%	-	-
33	1 1/2 Inch	Irrigation	(8,401)	(11,455)	(3,054)	36.35%	-	-
34	2 Inch	Irrigation	14,271	18,972	4,702	32.95%	-	-
35	3 Inch	Irrigation - School	-	-	-	0.00%	-	-
36			$ 8,950	$ 11,615	$ 2,665	29.78%	-	-
37								
38	5/8x3/4 Inch	Multi-Family	$ 154	$ 216	62	40.08%	2	32
39	1 1/2 Inch	Multi-Family	-	-	-	0.00%	-	-
40								
41		Subtotal	$ 154	$ 216	62	40.08%	2	32
42								
43	6 Inch	Morningstar Ranch	-	$ -	-	0.00%	-	-
44	3 Inch	Construction	-	-	-	0.00%	-	-
45		Fire Line 4 Inch	5	-	(5)	-100.00%	(1)	-
46		Fire Line 4 Inch School	-	-	-	0.00%	-	-
47		Fire Line 6 Inch	460	497	37	8.03%	33	-
48		Fire Line 8 Inch	126	155	29	23.10%	-	-
49								
50	Total Revenue Annualization		$ 259,542	$ 301,455	$ 41,913	16.15%	1,148	7,584
51								

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Revenue Summary
With Annualized Revenues to Year End Number of Customers

Exhibit
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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	$ 12,185,676	$ 17,718,817	$ 5,533,141	45.41%	95.85%	100.00%
2	Subtotal Revenue Annualization	259,542	301,455	41,913	16.15%	0	0
3							
4	Total Metered Revenues	$ 12,445,218	$ 18,020,272	$ 5,575,054	44.80%	97.89%	141.75%
5							
6	Misc. Revenues	$ 269,712	$ 269,712	-	0.00%	2.12%	1.52%
7	Reconciling Amount	(1,809)	771	2,580	0.00%	-0.01%	0.00%
8	Total Water Revenues	$ 12,713,121	$ 18,290,754	$ 5,577,634	43.87%	100.00%	143.87%
9							
10							
11							
12	Reconciliation to GL						
13		Total					
14	GL Water Revenues	$ 11,814,992					
15	Tax Reform Credit	424,875					
16	Revenue Accrual Correction	(56,000)					
17	Adjusted GL Revenues	$ 12,183,867					
18	Water Revenues before Annualization	$ 12,185,676					
19							
20	Difference	$ (1,810)					
21							
22	Tolerance (+/- 1/2%)	$ 59,075					
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Customer Bill Summary at Average Usage
Test Year Ended April 30, 2023

Exhibit
Schedule H-2
Page 1.1
Witness: Bourassa

Meter Size	Class	Site	(a) Average Number of Customers at 4/30/2023	Average Consumption	Average Bill Present Rates	Average Bill Proposed Rates	Proposed Increase Dollar Amount	Proposed Increase Percent Amount
5/8X3/4 Inc	Residential	RR	7,086	6,070	$ 37.03	$ 47.66	$ 10.63	28.72%
5/8X3/4 Inc	Residential	BV	9,444	5,274	27.87	43.44	15.57	55.89%
5/8X3/4 Inc	Residential	CL	252	3,680	31.65	35.69	4.05	12.79%
5/8X3/4 Inc	Residential	BW	220	9,891	59.65	67.91	8.26	13.85%
	Subtotal		17,002					
3/4 Inch	Residential	RR	9	2,194	$ 37.60	$ 43.20	$ 5.60	14.90%
3/4 Inch	Residential	BV	108	5,479	36.90	56.66	19.76	53.57%
3/4 Inch	Residential	CL	1,201	3,420	30.06	47.02	16.95	56.39%
3/4 Inch	Residential	BW	1,967	5,256	52.10	55.48	3.38	6.48%
	Subtotal		3,286					
1 Inch	Residential	RR	38	6,594	$ 73.45	$ 95.58	$ 22.13	30.13%
1 Inch	Residential	BV	7	11,121	74.65	119.57	44.92	60.18%
1 Inch	Residential	CL	4	5,032	69.44	87.30	17.85	25.71%
1 Inch	Residential	BW	84	10,229	99.19	114.85	15.66	15.78%
	Subtotal		133					
1 1/2 Inch	Residential	RR	2	39,817	$ 244.63	$ 332.28	$ 87.65	35.83%
1 1/2 Inch	Residential	CL	1	1,917	89.19	131.41	42.22	47.33%
1 1/2 Inch	Residential		3					
2 Inch	Residential	RR	2	12,737	$ 204.35	$ 261.51	$ 57.16	27.97%
2 Inch	Residential	CL	1	42	124.25	194.22	69.97	56.31%
	Subtotal		3					
Total	**Residential**		**20,426**					
5/8X3/4 Inc	Commercial	RR	80	7,611	$ 42.68	$ 55.83	$ 13.15	30.80%
5/8X3/4 Inc	Commercial	BV	344	5,416	33.33	44.20	10.86	32.58%
5/8X3/4 Inc	Commercial	CL	4	2,094	23.88	30.76	6.89	28.84%
5/8X3/4 Inc	Commercial	BW	2	1,001	26.05	27.36	1.31	5.03%
	Subtotal		430					
3/4 Inch	Commercial	BV	4	17,584	$ 85.46	$ 135.07	$ 49.61	58.05%
3/4 Inch	Commercial	CL	12	3,480	30.43	47.20	16.78	55.14%
	Subtotal		16					
1 Inch	Commercial	RR	58	14,469	$ 102.35	$ 137.32	$ 34.96	34.16%
1 Inch	Commercial	BV	169	13,581	83.48	132.61	49.13	58.85%
1 Inch	Commercial	CL	1	501	41.80	63.28	21.48	51.38%
1 Inch	Commercial	BW	1	9,084	94.49	108.77	14.28	15.11%
	Subtotal		228					
1 1/2 Inch	Commercial	RR	10	16,186	$ 157.90	$ 207.04	$ 49.13	31.12%
1 1/2 Inch	Commercial	BV	109	33,111	183.82	296.74	112.92	61.43%
1 1/2 Inch	Commercial	BW	1	44,459	296.78	356.88	60.10	20.25%
	Subtotal		120					

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Customer Bill Summary at Average Usage
Test Year Ended April 30, 2023

Exhibit
Schedule H-2
Page 1.2
Witness: Bourassa

Meter Size	Class	Site	(a) Average Number of Customers at 4/30/2023	Average Consumption	Average Bill Present Rates	Average Bill Proposed Rates	Proposed Increase Dollar Amount	Proposed Increase Percent Amount
2 Inch	Commercial	RR	42	60,941	$ 381.25	$ 516.99	$ 135.73	35.60%
2 Inch	Commercial	BV	299	72,926	363.17	580.51	217.33	59.84%
2 Inch	Commercial	CL	3	20,028	246.17	300.15	53.98	21.93%
2 Inch	Commercial	BW	1	27,651	296.57	340.55	43.98	14.83%
	Subtotal		346					
3 Inch	Commercial	RR	4	14,927	$ 369.98	$ 467.11	$ 97.13	26.25%
3 Inch	Commercial	BV	28	137,558	690.57	1,117.06	426.48	61.76%
	Subtotal		32					
4 Inch	Commercial	RR	2	222,209	$ 1,308.01	$ 1,783.96	$ 475.95	36.39%
4 Inch	Commercial	BV	6	182,423	958.65	1,573.09	614.44	64.09%
	Subtotal		8					
6 Inch	Commercial	BV	2	163,209	$ 1,308.01	$ 2,077.51	$ 769.49	58.83%
8 Inch	Commercial	BV	1	142,240	1,755.16	2,693.87	938.71	53.48%
8 Inch	Commercial	BW	1	417	1,146.71	1,942.21	795.50	69.37%
	Subtotal		2					
Total	**Commercial**		**1,182**					
5/8X3/4 Inc	School	RR	2	125	$ 18.96	$ 23.41	$ 4.45	23.49%
1 1/2 Inch	School	RR	1	1,584	99.10	123.16	24.06	24.28%
2 Inch	School	RR	11	121,492	608.56	870.12	261.55	42.98%
3 Inch	School	RR	2	476,304	2,196.84	3,331.71	1,134.87	51.66%
4 Inch	School	RR	1	354,365	1,795.54	2,546.56	751.02	41.83%
6 Inch	School	RR	1	96,542	1,272.34	1,637.96	365.62	28.74%
Total	**School**		**18**					
5/8X3/4 Inc	Irrigation	RR	6	12,292	$ 62.33	$ 84.95	$ 22.62	36.28%
3/4 Inch	Irrigation	BW	9	21,194	$ 128.64	$ 169.75	$ 41.11	31.96%
1 Inch	Irrigation	RR	1	6,417	$ 72.80	$ 94.64	$ 21.84	30.00%
1 Inch	Irrigation	BV	2	53,301	226.07	396.33	170.25	75.31%
1 Inch	Irrigation	BW	13	45,967	266.68	343.67	76.99	28.87%
	Subtotal		16					
1 1/2 Inch	Irrigation	BW	5	146,473	$ 811.51	$ 1,078.93	$ 267.41	32.95%
2 Inch	Irrigation	RR	3	104,917	$ 567.33	$ 796.90	229.57	40.46%
2 Inch	Irrigation	BW	3	173,453	987.81	1,288.99	301.18	30.49%
	Subtotal		6					
3 Inch	Irrigation - School	RR	1	270,292	$ 1,401.89	$ 2,027.90	$ 626.01	44.65%
Total	**Irrigation**		**38**					

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Customer Bill Summary at Average Usage
Test Year Ended April 30, 2023

Exhibit
Schedule H-2
Page 1.3
Witness: Bourassa

Meter Size	Class	Site	(a) Average Number of Customers at 4/30/2023	Average Consumption	Average Bill Present Rates	Average Bill Proposed Rates	Proposed Increase Dollar Amount	Proposed Increase Percent Amount
5/8X3/4 Inc	Multi-family	RR	14	9,151	$ 48.45	$ 63.99	15.54	32.08%
1 1/2 Inch	Multi-family	RR	1	8,667	130.31	167.19	36.88	28.30%
Total	**Multi-family**		**15**					
6 Inch	**Morningstar Ranch**	**RR**	**1**	267,500	$ 2,201.10	$ 3,147.90	$ 946.80	43.01%
3 Inch	Construction	RR	11	25,734	$ 409.64	$ 524.39	$ 114.75	28.01%
3 Inch	Construction	BV	11	19,392	339.86	527.23	187.38	55.13%
3 Inch	Construction	BW	6	69,911	630.13	889.96	259.83	41.23%
Total	**Construction**		**28**					
	Fire Lines 4 Inch	RR	17	-	$ 5.00	$ 6.06	$ 1.06	21.25%
	Fire Lines 4 Inch	BV	143	-	10.00	6.06	(3.94)	-39.38%
	Subtotal		160					
	Fire Lines 4 Inch School	RR	4	-	$ 4.75	$ 5.76	$ 1.01	21.25%
	Fire Lines 6 Inch	RR	9	-	$ 9.85	$ 12.13	$ 2.28	23.10%
	Fire Lines 6 Inch	BV	45	-	16.89	12.13	(4.77)	-28.21%
	Subtotal		55					
	Fire Lines 8 Inch	RR	3	-	$ 15.76	$ 19.40	$ 3.64	23.10%
	Fire Lines 8 Inch	BV	10	-	27.02	19.40	(7.62)	-28.21%
	Subtotal		13					
	Total Fire Lines		**232**					
Grand Total			**21,938**					

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

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Customer Bill Summary at Median Usage
Test Year Ended April 30, 2023

Exhibit
Schedule H-2
Page 2.1
Witness: Bourassa

Meter Size	Class	Site	(a) Average Number of Customers at 4/30/2023	Median Consumption	Median Bill Present Rates	Median Bill Proposed Rates	Proposed Increase Dollar Amount	Proposed Increase Percent Amount
5/8X3/4 Inc	Residential	RR	7,086	4,500	$ 31.27	$ 39.34	$ 8.08	25.83%
5/8X3/4 Inc	Residential	BV	9,444	3,500	23.33	35.14	11.81	50.60%
5/8X3/4 Inc	Residential	CL	252	2,500	25.50	32.03	6.53	25.59%
5/8X3/4 Inc	Residential	BW	220	7,500	49.85	55.24	5.39	10.81%
	Subtotal		17,002					
3/4 Inch	Residential	RR	9	1,500	$ 35.06	$ 41.05	$ 5.99	17.09%
3/4 Inch	Residential	BV	108	4,500	34.12	51.47	17.36	50.87%
3/4 Inch	Residential	CL	1,201	2,500	25.50	44.16	18.66	73.16%
3/4 Inch	Residential	BW	1,967	4,500	49.00	51.47	2.47	5.04%
	Subtotal		3,286					
1 Inch	Residential	RR	38	4,500	$ 65.77	$ 84.48	$ 18.72	28.46%
1 Inch	Residential	BV	7	8,500	66.37	105.68	39.32	59.24%
1 Inch	Residential	CL	4	2,500	54.00	73.88	19.88	36.81%
1 Inch	Residential	BW	84	6,500	83.90	95.08	11.18	13.33%
	Subtotal		133					
1 1/2 Inch	Residential	RR	2	37,000	$ 234.29	$ 317.35	$ 83.06	35.45%
1 1/2 Inch	Residential	CL	1	2,000	89.70	131.85	42.15	46.99%
1 1/2 Inch	Residential		3					
2 Inch	Residential	RR	2	2,500	$ 166.78	$ 207.25	$ 40.48	24.27%
2 Inch	Residential	CL	1	-	124.00	194.00	70.00	56.45%
	Subtotal		3					
Total	**Residential**		**20,426**					
5/8X3/4 Inc	Commercial	RR	80	1,500	$ 22.73	$ 28.92	$ 6.19	27.21%
5/8X3/4 Inc	Commercial	BV	344	1,500	21.15	28.92	7.77	36.71%
5/8X3/4 Inc	Commercial	CL	4	1,500	21.50	28.92	7.42	34.49%
5/8X3/4 Inc	Commercial	BW	2	500	24.48	25.81	1.33	5.43%
	Subtotal		430					
3/4 Inch	Commercial	BV	4	3,000	$ 33.86	$ 45.71	$ 11.86	35.02%
3/4 Inch	Commercial	CL	12	500	17.50	37.94	20.44	116.77%
	Subtotal		16					
1 Inch	Commercial	RR	58	6,500	$ 73.11	$ 95.08	$ 21.98	30.06%
1 Inch	Commercial	BV	169	5,500	57.85	89.78	31.94	55.21%
1 Inch	Commercial	CL	1	500	41.80	63.28	21.48	51.39%
1 Inch	Commercial	BW	1	5,500	79.80	89.78	9.98	12.51%
	Subtotal		228					
1 1/2 Inch	Commercial	RR	10	10,000	$ 135.20	$ 174.25	$ 39.05	28.88%
1 1/2 Inch	Commercial	BV	109	17,500	134.15	214.00	79.85	59.52%
1 1/2 Inch	Commercial	BW	1	41,500	284.65	341.20	56.55	19.87%
	Subtotal		120					

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Customer Bill Summary at Median Usage
Test Year Ended April 30, 2023

Exhibit
Schedule H-2
Page 2.2
Witness: Bourassa

Meter Size	Class	Site	(a) Average Number of Customers at 4/30/2023	Median Consumption	Average Bill Present Rates	Average Bill Proposed Rates	Proposed Increase Dollar Amount	Proposed Increase Percent Amount
2 Inch	Commercial	RR	42	5,500	$ 177.79	$ 223.15	$ 45.37	25.52%
2 Inch	Commercial	BV	299	29,500	218.90	350.35	131.45	60.05%
2 Inch	Commercial	CL	3	11,500	194.15	254.95	60.80	31.32%
2 Inch	Commercial	BW	1	5,500	205.75	223.15	17.40	8.46%
	Subtotal		346					
3 Inch	Commercial	RR	4	5,000	$ 333.55	$ 414.50	$ 80.95	24.27%
3 Inch	Commercial	BV	28	83,500	507.38	830.55	323.17	63.69%
	Subtotal		32					
4 Inch	Commercial	RR	2	183,750	$ 1,166.86	$ 1,580.13	$ 413.26	35.42%
4 Inch	Commercial	BV	6	139,000	817.01	1,342.95	525.94	64.37%
	Subtotal		8					
6 Inch	Commercial	BV	2	154,250	$ 1,282.57	$ 2,030.03	$ 747.46	58.28%
8 Inch	Commercial	BV	1	500	1,352.62	1,942.65	590.03	43.62%
8 Inch	Commercial	BW	1	-	1,145.00	1,940.00	795.00	69.43%
	Subtotal		2					
Total	**Commercial**		**1,182**					
5/8X3/4 Inc	School	RR	2	-	$ 18.72	$ 23.04	$ 4.32	23.10%
1 1/2 Inch	School	RR	1	1,500	98.80	122.74	23.94	24.22%
2 Inch	School	RR	11	20,500	221.19	287.52	66.32	29.98%
3 Inch	School	RR	2	217,816	1,111.45	1,568.56	457.11	41.13%
4 Inch	School	RR	1	359,849	1,818.57	2,583.97	765.40	42.09%
6 Inch	School	RR	1	79,500	1,212.93	1,552.16	339.23	27.97%
Total	**School**		**18**					
5/8X3/4 Inc	Irrigation	RR	6	6,000	$ 36.77	$ 47.29	$ 10.52	28.61%
3/4 Inch	Irrigation	BW	9	2,500	$ 42.23	$ 49.63	$ 7.41	17.54%
1 Inch	Irrigation	RR	1	6,500	$ 73.11	$ 95.08	$ 21.98	30.06%
1 Inch	Irrigation	BV	2	6,500	60.69	95.08	34.40	56.68%
1 Inch	Irrigation	BW	13	29,500	182.70	225.44	42.74	23.39%
	Subtotal		16					
1 1/2 Inch	Irrigation	BW	5	110,409	$ 627.59	$ 819.99	$ 192.40	30.66%
2 Inch	Irrigation	RR	3	-	$ 157.60	$ 194.00	36.40	23.10%
2 Inch	Irrigation	BW	3	110,675	667.64	838.25	170.60	25.55%
	Subtotal		6					
3 Inch	Irrigation - School	RR	1	329,500	$ 1,663.59	$ 2,453.01	$ 789.42	47.45%
Total	**Irrigation**		**38**					

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Customer Bill Summary at Median Usage
Test Year Ended April 30, 2023

Exhibit
Schedule H-2
Page 2.3
Witness: Bourassa

Meter Size	Class	Site	(a) Average Number of Customers at 4/30/2023	Median Consumption	Average Bill Present Rates	Average Bill Proposed Rates	Proposed Increase Dollar Amount	Proposed Increase Percent Amount
5/8X3/4 Inc	Multi-family	RR	14	7,000	$ 40.44	$ 52.59	12.15	30.04%
1 1/2 Inch	Multi-family	RR	1	9,000	131.53	168.95	37.42	28.45%
Total	**Multi-family**		**15**					
6 Inch	**Morningstar Ranch**	**RR**	**1**	267,000	$ 2,198.24	$ 3,143.56	$ 945.32	43.00%
3 Inch	Construction	RR	11	3,500	$ 328.05	$ 406.55	$ 78.51	23.93%
3 Inch	Construction	BV	11	3,500	282.81	413.13	130.33	46.08%
3 Inch	Construction	BW	6	7,500	374.25	441.85	67.60	18.06%
Total	**Construction**		**28**					
	Fire Lines 4 Inch	RR	17	-	$ 5.00	$ 6.06	$ 1.06	21.25%
	Fire Lines 4 Inch	BV	143	-	10.00	6.06	(3.94)	-39.38%
	Subtotal		160					
	Fire Lines 4 Inch School	RR	4	-	$ 4.75	$ 5.76	$ 1.01	21.25%
	Fire Lines 6 Inch	RR	9	-	$ 9.85	$ 12.13	$ 2.28	23.10%
	Fire Lines 6 Inch	BV	45	-	16.89	12.13	(4.77)	-28.21%
	Subtotal		55					
	Fire Lines 8 Inch	RR	3	-	$ 15.76	$ 19.40	$ 3.64	23.10%
	Fire Lines 8 Inch	BV	10	-	27.02	19.40	(7.62)	-28.21%
	Subtotal		13					
	Total Fire Lines		**232**					
Grand Total			**21,938**					

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

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Present and Proposed Rates

Exhibit
Schedule H-3
Page 1
Witness: Bourassa

Line No.	**Monthly Usage Charge for:**		**Proposed Rates[1,2]**
1	Meter Size (All Classes):		
2	5/8x3/4 Inch		$ 24.25
2	3/4 Inch		36.38
3	1 Inch		60.63
4	1 1/2 Inch		121.25
5	2 Inch		194.00
6	3 Inch		388.00
7	4 Inch		606.25
8	6 Inch		1,212.50
9	8 Inch		1,940.00
10	10 Inch		2,788.75
11	12 Inch		5,213.75
12	Morningstar Ranch Community Association		826.00
13			
14			
15			
16	Fire Lines Up to 8 Inch (R-14-2-408.B)	Per Rule*	Per Rule*
17	Fire Lines 10 Inch (R-14-2-408.B)	Per Rule*	Per Rule*
18	Fire Lines 12 Inch (R-14-2-408.B)	Per Rule*	Per Rule*
19			
20	* Per Rule - A.A.C. R-14-2-408.B. 1 percent of monthly minimum for a comparable size meter, but no less than that		
21	$5.00 per month. The service charge for fire sprinklers is only applicable for service line		
22	separate and distinct from the primary water service line.		
23			
24	Gallons In Minimum (All Classes)		-
25			
26			(Per 1,000 gallons)
27	**Commodity Rates**		**Proposed**
28	**(All Classes)**	**Block**	**Rate(1)**
29			
30	5/8x3/4 Inch (All Classes, Except Standpipe)	0 gallons to 4,000 gallons	$ 3.11
31		over 4,000 gallons to 10,000 gallons	$ 5.30
32		over 10,000 gallons	$ 7.18
33			
34			
35	3/4 Inch (All Classes, Except Standpipe)	0 gallons to 4,000 gallons	$ 3.11
36		over 4,000 gallons to 9,000 gallons	$ 5.30
37		over 10,000 gallons	$ 7.18
38			
39	[1] Low Income Tariff - A 15% discount is available on monthly minimum and commodity charges to qualified residential customers meeting		
40	the low income qualifications.		
41	[2] A 5 % discount is applicable to the public schools operated by the Santa Cruz County School District No. 35 receiving water and/or wastewater		
42	utility services from the Company		
43			
44	NT = No Tariff		

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Present and Proposed Rates

Exhibit
Schedule H-3
Page 2
Witness: Bourassa

Line No.			(Per 1,000 gallons)
1			
2	**Commodity Rates**		**Proposed**
3	**(All Classes)**	**Block**	**Rates[1,2]**
4	1 Inch Meter (All Classes, Except Standpipe)	0 gallons to 25,000 gallons	$ 5.30
5		over 25,000 gallons	$ 7.18
6			
7	1.5 Inch Meter (All Classes, Except Standpipe)	0 gallons to 50,000 gallons	$ 5.30
8		over 50,000 gallons	$ 7.18
9			
10	2 Inch Meter (All Classes, Except Standpipe)	0 gallons to 80,000 gallons	$ 5.30
11		over 80,000 gallons	$ 7.18
12			
13	3 Inch Meter (All Classes, Except Standpipe)	0 gallons to 160,000 gallons	$ 5.30
14		over 160,000 gallons	$ 7.18
15			
16	4 Inch Meter (All Classes, Except Standpipe)	0 gallons to 250,000 gallons	$ 5.30
17		over 250,000 gallons	$ 7.18
18			
19	6 Inch Meter (All Classes, Except Standpipe)	0 gallons to 500,000 gallons	$ 5.30
20		over 500,000 gallons	$ 7.18
21			
22	8 Inch Meter (All Classes, Except Standpipe)	0 gallons to 800,000 gallons	$ 5.30
23		over 800,000 gallons	$ 7.18
24			
25	10 Inch Meter (All Classes, Except Standpipe)	0 gallons to 1,150,000 gallons	$ 5.30
26		over 1,150,000 gallons	$ 7.18
27			
28	12 Inch Meter (All Classes, Except Standpipe)	0 gallons to 2,150,000 gallons	$ 5.30
29		over 2,150.000 gallons	$ 7.18
30			
31	Morningstar Ranch Community Association	All gallons	$ 8.68
32			
33	Construction/Bulk/Standpipe	All gallons	$ 7.18
34			
35			

36 [1] Low Income Tariff - A 15% discount is available on monthly minimum and commodity charges to qualified residential customers meeting
37 the low income qualifications.
38 [2] A 5 % discount is applicable to the public schools operated by the Santa Cruz County School District No. 35 receiving water and/or wastewater
39 utility services from the Company
40
41 NT = No Tariff
42
43
44

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Changes in Representative Rate Schedules
Test Year Ended April 30, 2023

Exhibit
Schedule H-3
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Witness: Bourassa

Line No.	Other Service Charges	Proposed Rates
1	Establishment	$ 30.00
2	Reestablishment (within 12 months)	(a)
3	Reconnection (Delinquent)	$ 30.00
4	Meter Test (If Correct)	$ 30.00
5	Meter Reread (if Correct)	$ 20.00
6	Deposit	(c)
7	Deposit Interest per A.A.C. R14-2-403(B)	6%(c)
8	NSF Check Charge	$ 20.00
9	Late Payment Penalty (b)	1.5% per month
10	Deferred Payment (R-01-2-409.G)	1.5% per month
11	Moving meter at customer request (R-14-2-405.B)	at Cost
12	After Hours Service Call Charge (d)	$ 90.00
13	Off-site facilities Hook-up fees	NT
14	Road Cutting or Boring	at Cost
15		
16	(a) Per Commission Rule A.A.C. R14-2-403(D) - residential and non-residential shall pay the	
17	applicable monthly minimum charge times the number of months disconnected.	
18	(b) Greater of $5 or 1.50% of unpaid balance.	
19	(c) Per Commission Rule A.A.C. R14-2-403(B).	
20	(d) At customer's request. Customer shall pay the actual cost of physical disconnection and Establishment Fee (if same customer) and thereshall be no charge for disconnection if no physical work is performed.	
21		
22		
23		
24		
25		
26		
27		
28		
29	IN ADDITION TO THE COLLECTION OF REGULAR RATES, THE UTILITY WILL COLLECT FROM	
30	ITS CUSTOMERS A PROPORTIONATE SHARE OF ANY PRIVILEGE, SALES, USE, AND FRANCHISE	
31	TAX. PER COMMISSION RULE 14-2-409D(5).	
32		
33		
34		
35		

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter and Service Line Charges

Exhibit
Schedule H-3
Page 4
Witness: Bourassa

Refundable Meter and Service Line Charges

Line No.		Proposed Service Line Charge	Proposed Meter Install-ation Charge	Total Proposed Charge
9	5/8 x 3/4 Inch	At Cost	At Cost	At Cost
10	3/4 Inch	At Cost	At Cost	At Cost
11	1 Inch	At Cost	At Cost	At Cost
12	1 1/2 Inch	At Cost	At Cost	At Cost
13	2 Inch	At Cost	At Cost	At Cost
14	3 Inch	At Cost	At Cost	At Cost
15	4 Inch	At Cost	At Cost	At Cost
16	6 inch	At Cost	At Cost	At Cost
17	8 Inch	At Cost	At Cost	At Cost
18	10 Inch	At Cost	At Cost	At Cost
19	12 Inch	At Cost	At Cost	At Cost

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Hook-Up Fees

Exhibit
Final Schedule H-3
Page 5
Witness: Bourassa

Line No.			
1			
2	**Off-site Facilities Hook-up Fee**		
3			
4			Proposed
5		Size Factor	Charge
6	5/8 x 3/4 Inch	1	$ 1,600
7	3/4 Inch	1.5	2,400
8	1 Inch	2.5	4,000
9	1 1/2 Inch	5	8,000
10	2 Inch	8	12,800
11	3 Inch	16	25,600
12	4 Inch	25	40,000
13	6 Inch or larger	50	80,000
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29	NT = no tariff		
30			
31			
32			
33			
34			
35			
36			

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: BV 5/8x3/4 Inch Residential

Exhibit
Schedule H-4
Page 1
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 16.89	$ 24.25	$ 7.36	43.58%
1,000	18.73	27.36	8.63	46.08%
2,000	20.57	30.47	9.90	48.13%
3,000	22.41	33.58	11.17	49.84%
4,000	24.25	36.69	12.44	51.30%
5,000	27.09	41.99	14.90	55.00%
6,000	29.93	47.29	17.36	58.00%
7,000	32.77	52.59	19.82	60.48%
8,000	35.61	57.89	22.28	62.57%
9,000	38.45	63.19	24.74	64.34%
10,000	41.29	68.49	27.20	65.88%
12,000	48.47	82.85	34.38	70.93%
14,000	55.65	97.21	41.56	74.68%
16,000	62.83	111.57	48.74	77.57%
18,000	70.01	125.93	55.92	79.87%
20,000	77.19	140.29	63.10	81.75%
25,000	95.14	176.19	81.05	85.19%
30,000	113.09	212.09	99.00	87.54%
35,000	131.04	247.99	116.95	89.25%
40,000	148.99	283.89	134.90	90.54%
45,000	166.94	319.79	152.85	91.56%
50,000	184.89	355.69	170.80	92.38%
60,000	220.79	427.49	206.70	93.62%
70,000	256.69	499.29	242.60	94.51%
80,000	292.59	571.09	278.50	95.18%
90,000	328.49	642.89	314.40	95.71%
100,000	364.39	714.69	350.30	96.13%
Average Usage				
5,274	$ 27.87	$ 43.44	$ 15.57	55.89%
Median Usage				
3,500	$ 23.33	$ 35.14	$ 11.81	50.60%

Present Rates:			
Monthly Minimum:		$	16.89
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	4,000	$	1.84
Up to	10,000	$	2.84
Over	10,000	$	3.59
Proposed Rates:			
Monthly Minimum:		$	24.25
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	4,000	$	3.11
Up to	10,000	$	5.30
Over	10,000	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: RR 5/8x3/4 Inch Residential

Exhibit
Schedule H-4
Page 1
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 19.70	$ 24.25	$ 4.55	23.10%
1,000	21.72	27.36	5.64	25.97%
2,000	23.74	30.47	6.73	28.35%
3,000	25.76	33.58	7.82	30.36%
4,000	29.43	36.69	7.26	24.67%
5,000	33.10	41.99	8.89	26.86%
6,000	36.77	47.29	10.52	28.61%
7,000	40.44	52.59	12.15	30.04%
8,000	44.11	57.89	13.78	31.24%
9,000	47.78	63.19	15.41	32.25%
10,000	52.20	68.49	16.29	31.21%
12,000	61.04	82.85	21.81	35.73%
14,000	69.88	97.21	27.33	39.11%
16,000	78.72	111.57	32.85	41.73%
18,000	87.56	125.93	38.37	43.82%
20,000	96.40	140.29	43.89	45.53%
25,000	118.50	176.19	57.69	48.68%
30,000	140.60	212.09	71.49	50.85%
35,000	162.70	247.99	85.29	52.42%
40,000	184.80	283.89	99.09	53.62%
45,000	206.90	319.79	112.89	54.56%
50,000	229.00	355.69	126.69	55.32%
60,000	273.20	427.49	154.29	56.48%
70,000	317.40	499.29	181.89	57.31%
80,000	361.60	571.09	209.49	57.93%
90,000	405.80	642.89	237.09	58.43%
100,000	450.00	714.69	264.69	58.82%
Average Usage				
6,070	$ 37.03	$ 47.66	$ 10.63	28.72%
Median Usage				
4,500	$ 31.27	$ 39.34	$ 8.08	25.83%

Present Rates:			
Monthly Minimum:		$	19.70
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	3,000	$	2.02
Up to	9,000	$	3.67
Over	9,000	$	4.42
Proposed Rates:			
Monthly Minimum:		$	24.25
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	4,000	$	3.11
Up to	10,000	$	5.30
Over	10,000	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: CL 5/8x3/4 Inch Residential

Exhibit
Schedule H-4
Page 1
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 15.50	$ 24.25	$ 8.75	56.45%
1,000	19.50	27.36	7.86	40.31%
2,000	23.50	30.47	6.97	29.66%
3,000	27.50	33.58	6.08	22.11%
4,000	33.60	36.69	3.09	9.20%
5,000	39.70	41.99	2.29	5.77%
6,000	45.80	47.29	1.49	3.25%
7,000	51.90	52.59	0.69	1.33%
8,000	58.00	57.89	(0.11)	-0.19%
9,000	66.49	63.19	(3.30)	-4.96%
10,000	74.98	68.49	(6.49)	-8.66%
12,000	91.96	82.85	(9.11)	-9.91%
14,000	108.94	97.21	(11.73)	-10.77%
16,000	125.92	111.57	(14.35)	-11.40%
18,000	142.90	125.93	(16.97)	-11.88%
20,000	159.88	140.29	(19.59)	-12.25%
25,000	202.33	176.19	(26.14)	-12.92%
30,000	244.78	212.09	(32.69)	-13.35%
35,000	287.23	247.99	(39.24)	-13.66%
40,000	329.68	283.89	(45.79)	-13.89%
45,000	372.13	319.79	(52.34)	-14.06%
50,000	414.58	355.69	(58.89)	-14.20%
60,000	499.48	427.49	(71.99)	-14.41%
70,000	584.38	499.29	(85.09)	-14.56%
80,000	669.28	571.09	(98.19)	-14.67%
90,000	754.18	642.89	(111.29)	-14.76%
100,000	839.08	714.69	(124.39)	-14.82%
Average Usage				
3,680	$ 31.65	$ 35.69	$ 4.05	12.79%
Median Usage				
2,500	$ 25.50	$ 32.03	$ 6.53	25.59%

Present Rates:			
Monthly Minimum:		$	15.50
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	3,000	$	4.00
Up to	8,000	$	6.10
Over	8,000	$	8.49
Proposed Rates:			
Monthly Minimum:		$	24.25
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	4,000	$	3.11
Up to	10,000	$	5.30
Over	10,000	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: BW 5/8x3/4 Inch Residential

Exhibit
Schedule H-4
Page 1
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 22.90	$ 24.25	$ 1.35	5.90%
1,000	26.05	27.36	1.31	5.03%
2,000	29.20	30.47	1.27	4.35%
3,000	32.35	33.58	1.23	3.80%
4,000	35.50	36.69	1.19	3.35%
5,000	39.60	41.99	2.39	6.04%
6,000	43.70	47.29	3.59	8.22%
7,000	47.80	52.59	4.79	10.02%
8,000	51.90	57.89	5.99	11.54%
9,000	56.00	63.19	7.19	12.84%
10,000	60.10	68.49	8.39	13.96%
12,000	70.30	82.85	12.55	17.85%
14,000	80.50	97.21	16.71	20.76%
16,000	90.70	111.57	20.87	23.01%
18,000	100.90	125.93	25.03	24.81%
20,000	111.10	140.29	29.19	26.27%
25,000	136.60	176.19	39.59	28.98%
30,000	162.10	212.09	49.99	30.84%
35,000	187.60	247.99	60.39	32.19%
40,000	213.10	283.89	70.79	33.22%
45,000	238.60	319.79	81.19	34.03%
50,000	264.10	355.69	91.59	34.68%
60,000	315.10	427.49	112.39	35.67%
70,000	366.10	499.29	133.19	36.38%
80,000	417.10	571.09	153.99	36.92%
90,000	468.10	642.89	174.79	37.34%
100,000	519.10	714.69	195.59	37.68%
Average Usage				
9,891	$ 59.65	$ 67.91	$ 8.26	13.85%
Median Usage				
7,500	$ 49.85	$ 55.24	$ 5.39	10.81%

Present Rates:			
Monthly Minimum:		$	22.90
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	4,000	$	3.15
Up to	10,000	$	4.10
Over	10,000	$	5.10
Proposed Rates:			
Monthly Minimum:		$	24.25
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	4,000	$	3.11
Up to	10,000	$	5.30
Over	10,000	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: BV 3/4 Inch Residential

Exhibit
Schedule H-4
Page 5
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 25.34	$ 36.38	$ 11.05	43.60%
1,000	27.18	39.49	12.32	45.32%
2,000	29.02	42.60	13.59	46.82%
3,000	30.86	45.71	14.86	48.14%
4,000	32.70	48.82	16.13	49.32%
5,000	35.54	54.12	18.59	52.30%
6,000	38.38	59.42	21.05	54.84%
7,000	41.22	64.72	23.51	57.03%
8,000	44.06	70.02	25.97	58.94%
9,000	46.90	75.32	28.43	60.61%
10,000	49.74	80.62	30.89	62.10%
12,000	56.92	94.98	38.07	66.88%
14,000	64.10	109.34	45.25	70.59%
16,000	71.28	123.70	52.43	73.55%
18,000	78.46	138.06	59.61	75.97%
20,000	85.64	152.42	66.79	77.99%
25,000	103.59	188.32	84.74	81.80%
30,000	121.54	224.22	102.69	84.49%
35,000	139.49	260.12	120.64	86.49%
40,000	157.44	296.02	138.59	88.03%
45,000	175.39	331.92	156.54	89.25%
50,000	193.34	367.82	174.49	90.25%
60,000	229.24	439.62	210.39	91.78%
70,000	265.14	511.42	246.29	92.89%
80,000	301.04	583.22	282.19	93.74%
90,000	336.94	655.02	318.09	94.41%
100,000	372.84	726.82	353.99	94.94%
Average Usage				
5,479	$ 36.90	$ 56.66	$ 19.76	53.57%
Median Usage				
4,500	$ 34.12	$ 51.47	$ 17.36	50.87%

Present Rates:			
Monthly Minimum:		$	25.34
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	4,000	$	1.84
Up to	10,000	$	2.84
Over	10,000	$	3.59
Proposed Rates:			
Monthly Minimum:		$	36.38
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	4,000	$	3.11
Up to	10,000	$	5.30
Over	10,000	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: RR 3/4 Inch Residential

Exhibit
Schedule H-4
Page 6
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 29.55	$ 36.38	$ 6.83	23.11%
1,000	33.22	39.49	6.27	18.87%
2,000	36.89	42.60	5.71	15.48%
3,000	40.56	45.71	5.15	12.70%
4,000	44.23	48.82	4.59	10.38%
5,000	48.65	54.12	5.47	11.24%
6,000	53.07	59.42	6.35	11.97%
7,000	57.49	64.72	7.23	12.58%
8,000	61.91	70.02	8.11	13.10%
9,000	66.33	75.32	8.99	13.55%
10,000	70.75	80.62	9.87	13.95%
12,000	79.59	94.98	15.39	19.34%
14,000	88.43	109.34	20.91	23.65%
16,000	97.27	123.70	26.43	27.17%
18,000	106.11	138.06	31.95	30.11%
20,000	114.95	152.42	37.47	32.60%
25,000	137.05	188.32	51.27	37.41%
30,000	159.15	224.22	65.07	40.89%
35,000	181.25	260.12	78.87	43.51%
40,000	203.35	296.02	92.67	45.57%
45,000	225.45	331.92	106.47	47.23%
50,000	247.55	367.82	120.27	48.58%
60,000	291.75	439.62	147.87	50.68%
70,000	335.95	511.42	175.47	52.23%
80,000	380.15	583.22	203.07	53.42%
90,000	424.35	655.02	230.67	54.36%
100,000	468.55	726.82	258.27	55.12%
Average Usage				
2,194	$ 37.60	$ 43.20	$ 5.60	14.90%
Median Usage				
1,500	$ 35.06	$ 41.05	$ 5.99	17.09%

Present Rates:			
Monthly Minimum:		$	29.55
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	4,000	$	3.67
Over	4,000	$	4.42
Proposed Rates:			
Monthly Minimum:		$	36.38
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	4,000	$	3.11
Up to	10,000	$	5.30
Over	10,000	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: CL 3/4 Inch Residential

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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 15.50	$ 36.38	$ 20.88	134.71%
1,000	19.50	39.49	19.99	102.51%
2,000	23.50	42.60	19.10	81.28%
3,000	27.50	45.71	18.21	66.22%
4,000	33.60	48.82	15.22	45.30%
5,000	39.70	54.12	14.42	36.32%
6,000	45.80	59.42	13.62	29.74%
7,000	51.90	64.72	12.82	24.70%
8,000	58.00	70.02	12.02	20.72%
9,000	66.49	75.32	8.83	13.28%
10,000	74.98	80.62	5.64	7.52%
12,000	91.96	94.98	3.02	3.28%
14,000	108.94	109.34	0.40	0.37%
16,000	125.92	123.70	(2.22)	-1.76%
18,000	142.90	138.06	(4.84)	-3.39%
20,000	159.88	152.42	(7.46)	-4.67%
25,000	202.33	188.32	(14.01)	-6.92%
30,000	244.78	224.22	(20.56)	-8.40%
35,000	287.23	260.12	(27.11)	-9.44%
40,000	329.68	296.02	(33.66)	-10.21%
45,000	372.13	331.92	(40.21)	-10.81%
50,000	414.58	367.82	(46.76)	-11.28%
60,000	499.48	439.62	(59.86)	-11.98%
70,000	584.38	511.42	(72.96)	-12.49%
80,000	669.28	583.22	(86.06)	-12.86%
90,000	754.18	655.02	(99.16)	-13.15%
100,000	839.08	726.82	(112.26)	-13.38%
Average Usage				
3,420	$ 30.06	$ 47.02	$ 16.95	56.39%
Median Usage				
2,500	$ 25.50	$ 44.16	$ 18.66	73.16%

Present Rates:			
Monthly Minimum:		$	15.50
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	3,000	$	4.00
Up to	8,000	$	6.10
Over	8,000	$	8.49
Proposed Rates:			
Monthly Minimum:		$	36.38
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	4,000	$	3.11
Up to	10,000	$	5.30
Over	10,000	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: BW 3/4 Inch Residential

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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 34.35	$ 36.38	$ 2.03	5.91%
1,000	37.50	39.49	1.99	5.31%
2,000	40.65	42.60	1.95	4.80%
3,000	43.80	45.71	1.91	4.36%
4,000	46.95	48.82	1.87	3.98%
5,000	51.05	54.12	3.07	6.01%
6,000	55.15	59.42	4.27	7.74%
7,000	59.25	64.72	5.47	9.23%
8,000	63.35	70.02	6.67	10.53%
9,000	67.45	75.32	7.87	11.67%
10,000	71.55	80.62	9.07	12.68%
12,000	81.75	94.98	13.23	16.18%
14,000	91.95	109.34	17.39	18.91%
16,000	102.15	123.70	21.55	21.10%
18,000	112.35	138.06	25.71	22.88%
20,000	122.55	152.42	29.87	24.37%
25,000	148.05	188.32	40.27	27.20%
30,000	173.55	224.22	50.67	29.20%
35,000	199.05	260.12	61.07	30.68%
40,000	224.55	296.02	71.47	31.83%
45,000	250.05	331.92	81.87	32.74%
50,000	275.55	367.82	92.27	33.49%
60,000	326.55	439.62	113.07	34.63%
70,000	377.55	511.42	133.87	35.46%
80,000	428.55	583.22	154.67	36.09%
90,000	479.55	655.02	175.47	36.59%
100,000	530.55	726.82	196.27	36.99%
Average Usage				
5,256	$ 52.10	$ 55.48	$ 3.38	6.48%
Median Usage				
4,500	$ 49.00	$ 51.47	$ 2.47	5.04%

Present Rates:			
Monthly Minimum:		$	34.35
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	4,000	$	3.15
Up to	10,000	$	4.10
Over	10,000	$	5.10
Proposed Rates:			
Monthly Minimum:		$	36.38
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	4,000	$	3.11
Up to	10,000	$	5.30
Over	10,000	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: BV 1 Inch Residential

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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 42.23	$ 60.63	$ 18.41	43.59%
1,000	45.07	65.93	20.87	46.30%
2,000	47.91	71.23	23.33	48.69%
3,000	50.75	76.53	25.79	50.81%
4,000	53.59	81.83	28.25	52.71%
5,000	56.43	87.13	30.71	54.42%
6,000	59.27	92.43	33.17	55.96%
7,000	62.11	97.73	35.63	57.36%
8,000	64.95	103.03	38.09	58.64%
9,000	67.79	108.33	40.55	59.81%
10,000	70.63	113.63	43.01	60.89%
12,000	77.81	124.23	46.43	59.67%
14,000	84.99	134.83	49.85	58.65%
16,000	92.17	145.43	53.27	57.79%
18,000	99.35	156.03	56.69	57.06%
20,000	106.53	166.63	60.11	56.42%
25,000	124.48	193.13	68.66	55.16%
30,000	142.43	229.03	86.61	60.81%
35,000	160.38	264.93	104.56	65.19%
40,000	178.33	300.83	122.51	68.70%
45,000	196.28	336.73	140.46	71.56%
50,000	214.23	372.63	158.41	73.94%
60,000	250.13	444.43	194.31	77.68%
70,000	286.03	516.23	230.21	80.48%
80,000	321.93	588.03	266.11	82.66%
90,000	357.83	659.83	302.01	84.40%
100,000	393.73	731.63	337.91	85.82%
Average Usage				
11,121	$ 74.65	$ 119.57	$ 44.92	60.18%
Median Usage				
8,500	$ 66.37	$ 105.68	$ 39.32	59.24%

Present Rates:			
Monthly Minimum:		$	42.23
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	10,000	$	2.84
Over	10,000	$	3.59
Proposed Rates:			
Monthly Minimum:		$	60.63
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	25,000	$	5.30
Over	25,000	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: RR 1 Inch Residential

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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 49.25	$ 60.63	$ 11.38	23.11%
1,000	52.92	65.93	13.01	24.58%
2,000	56.59	71.23	14.64	25.87%
3,000	60.26	76.53	16.27	27.00%
4,000	63.93	81.83	17.90	28.00%
5,000	67.60	87.13	19.53	28.89%
6,000	71.27	92.43	21.16	29.69%
7,000	74.94	97.73	22.79	30.41%
8,000	78.61	103.03	24.42	31.06%
9,000	82.28	108.33	26.05	31.66%
10,000	85.95	113.63	27.68	32.20%
12,000	93.29	124.23	30.94	33.17%
14,000	100.63	134.83	34.20	33.99%
16,000	107.97	145.43	37.46	34.69%
18,000	115.31	156.03	40.72	35.31%
20,000	122.65	166.63	43.98	35.86%
25,000	142.50	193.13	50.63	35.53%
30,000	164.60	229.03	64.43	39.14%
35,000	186.70	264.93	78.23	41.90%
40,000	208.80	300.83	92.03	44.08%
45,000	230.90	336.73	105.83	45.83%
50,000	253.00	372.63	119.63	47.28%
60,000	297.20	444.43	147.23	49.54%
70,000	341.40	516.23	174.83	51.21%
80,000	385.60	588.03	202.43	52.50%
90,000	429.80	659.83	230.03	53.52%
100,000	474.00	731.63	257.63	54.35%
Average Usage				
6,594	$ 73.45	$ 95.58	$ 22.13	30.13%
Median Usage				
4,500	$ 65.77	$ 84.48	$ 18.72	28.46%

Present Rates:			
Monthly Minimum:		$	49.25
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	23,000	$	3.67
Over	23,000	$	4.42
Proposed Rates:			
Monthly Minimum:		$	60.63
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	25,000	$	5.30
Over	25,000	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: CL 1 Inch Residential

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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 38.75	$ 60.63	$ 21.88	56.46%
1,000	44.85	65.93	21.08	47.00%
2,000	50.95	71.23	20.28	39.80%
3,000	57.05	76.53	19.48	34.15%
4,000	63.15	81.83	18.68	29.58%
5,000	69.25	87.13	17.88	25.82%
6,000	75.35	92.43	17.08	22.67%
7,000	81.45	97.73	16.28	19.99%
8,000	87.55	103.03	15.48	17.68%
9,000	93.65	108.33	14.68	15.68%
10,000	99.75	113.63	13.88	13.91%
12,000	116.73	124.23	7.50	6.43%
14,000	133.71	134.83	1.12	0.84%
16,000	150.69	145.43	(5.26)	-3.49%
18,000	167.67	156.03	(11.64)	-6.94%
20,000	184.65	166.63	(18.02)	-9.76%
25,000	227.10	193.13	(33.97)	-14.96%
30,000	269.55	229.03	(40.52)	-15.03%
35,000	312.00	264.93	(47.07)	-15.09%
40,000	354.45	300.83	(53.62)	-15.13%
45,000	396.90	336.73	(60.17)	-15.16%
50,000	439.35	372.63	(66.72)	-15.19%
60,000	524.25	444.43	(79.82)	-15.23%
70,000	609.15	516.23	(92.92)	-15.25%
80,000	694.05	588.03	(106.02)	-15.28%
90,000	778.95	659.83	(119.12)	-15.29%
100,000	863.85	731.63	(132.22)	-15.31%
Average Usage				
5,032	$ 69.44	$ 87.30	$ 17.85	25.71%
Median Usage				
2,500	$ 54.00	$ 73.88	$ 19.88	36.81%

Present Rates:			
Monthly Minimum:		$	38.75
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	10,000	$	6.10
Over	10,000	$	8.49
Proposed Rates:			
Monthly Minimum:		$	60.63
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	25,000	$	5.30
Over	25,000	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: BW 1 Inch Residential

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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 57.25	$ 60.63	$ 3.38	5.90%
1,000	61.35	65.93	4.58	7.47%
2,000	65.45	71.23	5.78	8.83%
3,000	69.55	76.53	6.98	10.04%
4,000	73.65	81.83	8.18	11.11%
5,000	77.75	87.13	9.38	12.06%
6,000	81.85	92.43	10.58	12.93%
7,000	85.95	97.73	11.78	13.71%
8,000	90.05	103.03	12.98	14.41%
9,000	94.15	108.33	14.18	15.06%
10,000	98.25	113.63	15.38	15.65%
12,000	106.45	124.23	17.78	16.70%
14,000	114.65	134.83	20.18	17.60%
16,000	122.85	145.43	22.58	18.38%
18,000	131.05	156.03	24.98	19.06%
20,000	139.25	166.63	27.38	19.66%
25,000	159.75	193.13	33.38	20.90%
30,000	185.25	229.03	43.78	23.63%
35,000	210.75	264.93	54.18	25.71%
40,000	236.25	300.83	64.58	27.34%
45,000	261.75	336.73	74.98	28.65%
50,000	287.25	372.63	85.38	29.72%
60,000	338.25	444.43	106.18	31.39%
70,000	389.25	516.23	126.98	32.62%
80,000	440.25	588.03	147.78	33.57%
90,000	491.25	659.83	168.58	34.32%
100,000	542.25	731.63	189.38	34.92%
Average Usage				
10,229	$ 99.19	$ 114.85	$ 15.66	15.78%
Median Usage				
6,500	$ 83.90	$ 95.08	$ 11.18	13.33%

Present Rates:			
Monthly Minimum:		$	57.25
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	25,000	$	4.10
Over	25,000	$	5.10
Proposed Rates:			
Monthly Minimum:		$	60.63
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	25,000	$	5.30
Over	25,000	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: RR 1 1/2 Inch Residential

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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 98.50	$ 121.25	$ 22.75	23.10%
1,000	102.17	126.55	24.38	23.86%
2,000	105.84	131.85	26.01	24.57%
3,000	109.51	137.15	27.64	25.24%
4,000	113.18	142.45	29.27	25.86%
5,000	116.85	147.75	30.90	26.44%
6,000	120.52	153.05	32.53	26.99%
7,000	124.19	158.35	34.16	27.51%
8,000	127.86	163.65	35.79	27.99%
9,000	131.53	168.95	37.42	28.45%
10,000	135.20	174.25	39.05	28.88%
12,000	142.54	184.85	42.31	29.68%
14,000	149.88	195.45	45.57	30.40%
16,000	157.22	206.05	48.83	31.06%
18,000	164.56	216.65	52.09	31.65%
20,000	171.90	227.25	55.35	32.20%
25,000	190.25	253.75	63.50	33.38%
30,000	208.60	280.25	71.65	34.35%
35,000	226.95	306.75	79.80	35.16%
40,000	245.30	333.25	87.95	35.85%
45,000	263.65	359.75	96.10	36.45%
50,000	285.75	386.25	100.50	35.17%
60,000	329.95	458.05	128.10	38.82%
70,000	374.15	529.85	155.70	41.61%
80,000	418.35	601.65	183.30	43.81%
90,000	462.55	673.45	210.90	45.60%
100,000	506.75	745.25	238.50	47.06%
Average Usage				
39,817	$ 244.63	$ 332.28	$ 87.65	35.83%
Median Usage				
37,000	$ 234.29	$ 317.35	$ 83.06	35.45%

Present Rates:			
Monthly Minimum:		$	98.50
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	45,000	$	3.67
Over	45,000	$	4.42
Proposed Rates:			
Monthly Minimum:		$	121.25
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	50,000	$	5.30
Over	50,000	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: RR 1 1/2 Inch Residential

Exhibit
Schedule H-4
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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 77.50	$ 121.25	$ 43.75	56.45%
1,000	83.60	126.55	42.95	51.38%
2,000	89.70	131.85	42.15	46.99%
3,000	95.80	137.15	41.35	43.16%
4,000	101.90	142.45	40.55	39.79%
5,000	108.00	147.75	39.75	36.81%
6,000	114.10	153.05	38.95	34.14%
7,000	120.20	158.35	38.15	31.74%
8,000	126.30	163.65	37.35	29.57%
9,000	132.40	168.95	36.55	27.61%
10,000	138.50	174.25	35.75	25.81%
12,000	150.70	184.85	34.15	22.66%
14,000	162.90	195.45	32.55	19.98%
16,000	175.10	206.05	30.95	17.68%
18,000	189.69	216.65	26.96	14.21%
20,000	206.67	227.25	20.58	9.96%
25,000	249.12	253.75	4.63	1.86%
30,000	291.57	280.25	(11.32)	-3.88%
35,000	334.02	306.75	(27.27)	-8.16%
40,000	376.47	333.25	(43.22)	-11.48%
45,000	418.92	359.75	(59.17)	-14.12%
50,000	461.37	386.25	(75.12)	-16.28%
60,000	546.27	458.05	(88.22)	-16.15%
70,000	631.17	529.85	(101.32)	-16.05%
80,000	716.07	601.65	(114.42)	-15.98%
90,000	800.97	673.45	(127.52)	-15.92%
100,000	885.87	745.25	(140.62)	-15.87%
Average Usage				
1,917	$ 89.19	$ 131.41	$ 42.22	47.33%
Median Usage				
2,000	$ 89.70	$ 131.85	$ 42.15	46.99%

Present Rates:			
Monthly Minimum:		$	77.50
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	17,000	$	6.10
Over	17,000	$	8.49
Proposed Rates:			
Monthly Minimum:		$	121.25
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	50,000	$	5.30
Over	50,000	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: RR 2 Inch Residential

Exhibit
Schedule H-4
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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 157.60	$ 194.00	$ 36.40	23.10%
1,000	161.27	199.30	38.03	23.58%
2,000	164.94	204.60	39.66	24.05%
3,000	168.61	209.90	41.29	24.49%
4,000	172.28	215.20	42.92	24.91%
5,000	175.95	220.50	44.55	25.32%
6,000	179.62	225.80	46.18	25.71%
7,000	183.29	231.10	47.81	26.08%
8,000	186.96	236.40	49.44	26.44%
9,000	190.63	241.70	51.07	26.79%
10,000	194.30	247.00	52.70	27.12%
12,000	201.64	257.60	55.96	27.75%
14,000	208.98	268.20	59.22	28.34%
16,000	216.32	278.80	62.48	28.88%
18,000	223.66	289.40	65.74	29.39%
20,000	231.00	300.00	69.00	29.87%
25,000	249.35	326.50	77.15	30.94%
30,000	267.70	353.00	85.30	31.86%
35,000	286.05	379.50	93.45	32.67%
40,000	304.40	406.00	101.60	33.38%
45,000	322.75	432.50	109.75	34.00%
50,000	341.10	459.00	117.90	34.56%
60,000	377.80	512.00	134.20	35.52%
70,000	414.50	565.00	150.50	36.31%
80,000	457.20	618.00	160.80	35.17%
90,000	501.40	689.80	188.40	37.57%
100,000	545.60	761.60	216.00	39.59%
Average Usage				
12,737	$ 204.35	$ 261.51	$ 57.16	27.97%
Median Usage				
2,500	$ 166.78	$ 207.25	$ 40.48	24.27%

Present Rates:			
Monthly Minimum:		$	157.60
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	72,000	$	3.67
Over	72,000	$	4.42
Proposed Rates:			
Monthly Minimum:		$	194.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	80,000	$	5.30
Over	80,000	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: CL 2 Inch Residential

Exhibit
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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 124.00	$ 194.00	$ 70.00	56.45%
1,000	130.10	199.30	69.20	53.19%
2,000	136.20	204.60	68.40	50.22%
3,000	142.30	209.90	67.60	47.51%
4,000	148.40	215.20	66.80	45.01%
5,000	154.50	220.50	66.00	42.72%
6,000	160.60	225.80	65.20	40.60%
7,000	166.70	231.10	64.40	38.63%
8,000	172.80	236.40	63.60	36.81%
9,000	178.90	241.70	62.80	35.10%
10,000	185.00	247.00	62.00	33.51%
12,000	197.20	257.60	60.40	30.63%
14,000	209.40	268.20	58.80	28.08%
16,000	221.60	278.80	57.20	25.81%
18,000	233.80	289.40	55.60	23.78%
20,000	246.00	300.00	54.00	21.95%
25,000	276.50	326.50	50.00	18.08%
30,000	316.56	353.00	36.44	11.51%
35,000	359.01	379.50	20.49	5.71%
40,000	401.46	406.00	4.54	1.13%
45,000	443.91	432.50	(11.41)	-2.57%
50,000	486.36	459.00	(27.36)	-5.63%
60,000	571.26	512.00	(59.26)	-10.37%
70,000	656.16	565.00	(91.16)	-13.89%
80,000	741.06	618.00	(123.06)	-16.61%
90,000	825.96	689.80	(136.16)	-16.49%
100,000	910.86	761.60	(149.26)	-16.39%
Average Usage				
42	$ 124.25	$ 194.22	$ 69.97	56.31%
Median Usage				
-	$ 124.00	$ 194.00	$ 70.00	56.45%

Present Rates:			
Monthly Minimum:		$	124.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	26,000	$	6.10
Over	26,000	$	8.49
Proposed Rates:			
Monthly Minimum:		$	194.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	80,000	$	5.30
Over	80,000	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: BV 5/8 Inch Commercial

Exhibit
Schedule H-4
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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 16.89	$ 24.25	$ 7.36	43.58%
1,000	19.73	27.36	7.63	38.67%
2,000	22.57	30.47	7.90	35.00%
3,000	25.41	33.58	8.17	32.15%
4,000	28.25	36.69	8.44	29.88%
5,000	31.84	41.99	10.15	31.88%
6,000	35.43	47.29	11.86	33.47%
7,000	39.02	52.59	13.57	34.78%
8,000	42.61	57.89	15.28	35.86%
9,000	46.20	63.19	16.99	36.77%
10,000	49.79	68.49	18.70	37.56%
12,000	56.97	82.85	25.88	45.43%
14,000	64.15	97.21	33.06	51.54%
16,000	71.33	111.57	40.24	56.41%
18,000	78.51	125.93	47.42	60.40%
20,000	85.69	140.29	54.60	63.72%
25,000	103.64	176.19	72.55	70.00%
30,000	121.59	212.09	90.50	74.43%
35,000	139.54	247.99	108.45	77.72%
40,000	157.49	283.89	126.40	80.26%
45,000	175.44	319.79	144.35	82.28%
50,000	193.39	355.69	162.30	83.92%
60,000	229.29	427.49	198.20	86.44%
70,000	265.19	499.29	234.10	88.28%
80,000	301.09	571.09	270.00	89.67%
90,000	336.99	642.89	305.90	90.77%
100,000	372.89	714.69	341.80	91.66%
Average Usage				
5,416	$ 33.33	$ 44.20	$ 10.86	32.58%
Median Usage				
1,500	$ 21.15	$ 28.92	$ 7.77	36.71%

Present Rates:			
Monthly Minimum:		$	16.89
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	4,000	$	2.84
Over	4,000	$	3.59
Proposed Rates:			
Monthly Minimum:		$	24.25
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	4,000	$	3.11
Up to	10,000	$	5.30
Over	10,000	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: RR 5/8 Inch Commercial

Exhibit
Schedule H-4
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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 19.70	$ 24.25	$ 4.55	23.10%
1,000	21.72	27.36	5.64	25.97%
2,000	23.74	30.47	6.73	28.35%
3,000	25.76	33.58	7.82	30.36%
4,000	29.43	36.69	7.26	24.67%
5,000	33.10	41.99	8.89	26.86%
6,000	36.77	47.29	10.52	28.61%
7,000	40.44	52.59	12.15	30.04%
8,000	44.11	57.89	13.78	31.24%
9,000	47.78	63.19	15.41	32.25%
10,000	52.20	68.49	16.29	31.21%
12,000	61.04	82.85	21.81	35.73%
14,000	69.88	97.21	27.33	39.11%
16,000	78.72	111.57	32.85	41.73%
18,000	87.56	125.93	38.37	43.82%
20,000	96.40	140.29	43.89	45.53%
25,000	118.50	176.19	57.69	48.68%
30,000	140.60	212.09	71.49	50.85%
35,000	162.70	247.99	85.29	52.42%
40,000	184.80	283.89	99.09	53.62%
45,000	206.90	319.79	112.89	54.56%
50,000	229.00	355.69	126.69	55.32%
60,000	273.20	427.49	154.29	56.48%
70,000	317.40	499.29	181.89	57.31%
80,000	361.60	571.09	209.49	57.93%
90,000	405.80	642.89	237.09	58.43%
100,000	450.00	714.69	264.69	58.82%
Average Usage				
7,611	$ 42.68	$ 55.83	$ 13.15	30.80%
Median Usage				
1,500	$ 22.73	$ 28.92	$ 6.19	27.21%

Present Rates:			
Monthly Minimum:		$	19.70
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	3,000	$	2.02
Up to	9,000	$	3.67
Over	9,000	$	4.42
Proposed Rates:			
Monthly Minimum:		$	24.25
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	4,000	$	3.11
Up to	10,000	$	5.30
Over	10,000	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: CL 5/8 Inch Commercial

Exhibit
Schedule H-4
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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 15.50	$ 24.25	$ 8.75	56.45%
1,000	19.50	27.36	7.86	40.31%
2,000	23.50	30.47	6.97	29.66%
3,000	27.50	33.58	6.08	22.11%
4,000	33.60	36.69	3.09	9.20%
5,000	39.70	41.99	2.29	5.77%
6,000	45.80	47.29	1.49	3.25%
7,000	51.90	52.59	0.69	1.33%
8,000	58.00	57.89	(0.11)	-0.19%
9,000	66.49	63.19	(3.30)	-4.96%
10,000	74.98	68.49	(6.49)	-8.66%
12,000	91.96	82.85	(9.11)	-9.91%
14,000	108.94	97.21	(11.73)	-10.77%
16,000	125.92	111.57	(14.35)	-11.40%
18,000	142.90	125.93	(16.97)	-11.88%
20,000	159.88	140.29	(19.59)	-12.25%
25,000	202.33	176.19	(26.14)	-12.92%
30,000	244.78	212.09	(32.69)	-13.35%
35,000	287.23	247.99	(39.24)	-13.66%
40,000	329.68	283.89	(45.79)	-13.89%
45,000	372.13	319.79	(52.34)	-14.06%
50,000	414.58	355.69	(58.89)	-14.20%
60,000	499.48	427.49	(71.99)	-14.41%
70,000	584.38	499.29	(85.09)	-14.56%
80,000	669.28	571.09	(98.19)	-14.67%
90,000	754.18	642.89	(111.29)	-14.76%
100,000	839.08	714.69	(124.39)	-14.82%
Average Usage				
2,094	$ 23.88	$ 30.76	$ 6.89	28.84%
Median Usage				
1,500	$ 21.50	$ 28.92	$ 7.42	34.49%

Present Rates:			
Monthly Minimum:		$	15.50
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	3,000	$	4.00
Up to	8,000	$	6.10
Over	8,000	$	8.49
Proposed Rates:			
Monthly Minimum:		$	24.25
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	4,000	$	3.11
Up to	10,000	$	5.30
Over	10,000	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: BW 5/8 Inch Commercial

Exhibit
Schedule H-4
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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 22.90	$ 24.25	$ 1.35	5.90%
1,000	26.05	27.36	1.31	5.03%
2,000	29.20	30.47	1.27	4.35%
3,000	32.35	33.58	1.23	3.80%
4,000	35.50	36.69	1.19	3.35%
5,000	39.60	41.99	2.39	6.04%
6,000	43.70	47.29	3.59	8.22%
7,000	47.80	52.59	4.79	10.02%
8,000	51.90	57.89	5.99	11.54%
9,000	56.00	63.19	7.19	12.84%
10,000	60.10	68.49	8.39	13.96%
12,000	70.30	82.85	12.55	17.85%
14,000	80.50	97.21	16.71	20.76%
16,000	90.70	111.57	20.87	23.01%
18,000	100.90	125.93	25.03	24.81%
20,000	111.10	140.29	29.19	26.27%
25,000	136.60	176.19	39.59	28.98%
30,000	162.10	212.09	49.99	30.84%
35,000	187.60	247.99	60.39	32.19%
40,000	213.10	283.89	70.79	33.22%
45,000	238.60	319.79	81.19	34.03%
50,000	264.10	355.69	91.59	34.68%
60,000	315.10	427.49	112.39	35.67%
70,000	366.10	499.29	133.19	36.38%
80,000	417.10	571.09	153.99	36.92%
90,000	468.10	642.89	174.79	37.34%
100,000	519.10	714.69	195.59	37.68%
Average Usage				
1,001	$ 26.05	$ 27.36	$ 1.31	5.03%
Median Usage				
500	$ 24.48	$ 25.81	$ 1.33	5.43%

Present Rates:			
Monthly Minimum:		$	22.90
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	4,000	$	3.15
Up to	10,000	$	4.10
Over	10,000	$	5.10
Proposed Rates:			
Monthly Minimum:		$	24.25
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	4,000	$	3.11
Up to	10,000	$	5.30
Over	10,000	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: BV 3/4 Inch Commercial

Exhibit
Schedule H-4
Page 21
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 25.34	$ 36.38	$ 11.05	43.60%
1,000	28.18	39.49	11.32	40.16%
2,000	31.02	42.60	11.59	37.35%
3,000	33.86	45.71	11.86	35.02%
4,000	36.70	48.82	12.13	33.04%
5,000	40.29	54.12	13.84	34.34%
6,000	43.88	59.42	15.55	35.43%
7,000	47.47	64.72	17.26	36.35%
8,000	51.06	70.02	18.97	37.15%
9,000	54.65	75.32	20.68	37.84%
10,000	58.24	80.62	22.39	38.44%
12,000	65.42	94.98	29.57	45.20%
14,000	72.60	109.34	36.75	50.62%
16,000	79.78	123.70	43.93	55.06%
18,000	86.96	138.06	51.11	58.77%
20,000	94.14	152.42	58.29	61.92%
25,000	112.09	188.32	76.24	68.02%
30,000	130.04	224.22	94.18	72.43%
35,000	147.99	260.12	112.14	75.77%
40,000	165.94	296.02	130.09	78.40%
45,000	183.89	331.92	148.04	80.50%
50,000	201.84	367.82	165.99	82.24%
60,000	237.74	439.62	201.89	84.92%
70,000	273.64	511.42	237.79	86.90%
80,000	309.54	583.22	273.69	88.42%
90,000	345.44	655.02	309.59	89.62%
100,000	381.34	726.82	345.49	90.60%
Average Usage				
17,584	$ 85.46	$ 135.07	$ 49.61	58.05%
Median Usage				
3,000	$ 33.86	$ 45.71	$ 11.86	35.02%

Present Rates:			
Monthly Minimum:		$	25.34
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	4,000	$	2.84
Up to	99,999,999	$	3.59
Over	99,999,999	$	3.59
Proposed Rates:			
Monthly Minimum:		$	36.38
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	4,000	$	3.11
Up to	10,000	$	5.30
Over	10,000	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: CL 3/4 Inch Commercial

Exhibit
Schedule H-4
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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 15.50	$ 36.38	$ 20.88	134.71%
1,000	19.50	39.49	19.99	102.51%
2,000	23.50	42.60	19.10	81.28%
3,000	27.50	45.71	18.21	66.22%
4,000	33.60	48.82	15.22	45.30%
5,000	39.70	54.12	14.42	36.32%
6,000	45.80	59.42	13.62	29.74%
7,000	51.90	64.72	12.82	24.70%
8,000	58.00	70.02	12.02	20.72%
9,000	66.49	75.32	8.83	13.28%
10,000	74.98	80.62	5.64	7.52%
12,000	91.96	94.98	3.02	3.28%
14,000	108.94	109.34	0.40	0.37%
16,000	125.92	123.70	(2.22)	-1.76%
18,000	142.90	138.06	(4.84)	-3.39%
20,000	159.88	152.42	(7.46)	-4.67%
25,000	202.33	188.32	(14.01)	-6.92%
30,000	244.78	224.22	(20.56)	-8.40%
35,000	287.23	260.12	(27.11)	-9.44%
40,000	329.68	296.02	(33.66)	-10.21%
45,000	372.13	331.92	(40.21)	-10.81%
50,000	414.58	367.82	(46.76)	-11.28%
60,000	499.48	439.62	(59.86)	-11.98%
70,000	584.38	511.42	(72.96)	-12.49%
80,000	669.28	583.22	(86.06)	-12.86%
90,000	754.18	655.02	(99.16)	-13.15%
100,000	839.08	726.82	(112.26)	-13.38%
Average Usage				
3,480	$ 30.43	$ 47.20	$ 16.78	55.14%
Median Usage				
500	$ 17.50	$ 37.94	$ 20.44	116.77%

Present Rates:			
Monthly Minimum:		$	15.50
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	3,000	$	4.00
Up to	8,000	$	6.10
Over	8,000	$	8.49
Proposed Rates:			
Monthly Minimum:		$	36.38
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	4,000	$	3.11
Up to	10,000	$	5.30
Over	10,000	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: BV 1 Inch Commercial

Exhibit
Schedule H-4
Page 23
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 42.23	$ 60.63	$ 18.41	43.59%
1,000	45.07	65.93	20.87	46.30%
2,000	47.91	71.23	23.33	48.69%
3,000	50.75	76.53	25.79	50.81%
4,000	53.59	81.83	28.25	52.71%
5,000	56.43	87.13	30.71	54.42%
6,000	59.27	92.43	33.17	55.96%
7,000	62.11	97.73	35.63	57.36%
8,000	64.95	103.03	38.09	58.64%
9,000	67.79	108.33	40.55	59.81%
10,000	70.63	113.63	43.01	60.89%
12,000	77.81	124.23	46.43	59.67%
14,000	84.99	134.83	49.85	58.65%
16,000	92.17	145.43	53.27	57.79%
18,000	99.35	156.03	56.69	57.06%
20,000	106.53	166.63	60.11	56.42%
25,000	124.48	193.13	68.66	55.16%
30,000	142.43	229.03	86.61	60.81%
35,000	160.38	264.93	104.56	65.19%
40,000	178.33	300.83	122.51	68.70%
45,000	196.28	336.73	140.46	71.56%
50,000	214.23	372.63	158.41	73.94%
60,000	250.13	444.43	194.31	77.68%
70,000	286.03	516.23	230.21	80.48%
80,000	321.93	588.03	266.11	82.66%
90,000	357.83	659.83	302.01	84.40%
100,000	393.73	731.63	337.91	85.82%
Average Usage				
13,581	$ 83.48	$ 132.61	$ 49.13	58.85%
Median Usage				
5,500	$ 57.85	$ 89.78	$ 31.94	55.21%

Present Rates:			
Monthly Minimum:		$	42.23
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	10,000	$	2.84
Over	10,000	$	3.59
Proposed Rates:			
Monthly Minimum:		$	60.63
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	25,000	$	5.30
Over	25,000	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: RR 1 Inch Commercial

Exhibit
Schedule H-4
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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 49.25	$ 60.63	$ 11.38	23.11%
1,000	52.92	65.93	13.01	24.58%
2,000	56.59	71.23	14.64	25.87%
3,000	60.26	76.53	16.27	27.00%
4,000	63.93	81.83	17.90	28.00%
5,000	67.60	87.13	19.53	28.89%
6,000	71.27	92.43	21.16	29.69%
7,000	74.94	97.73	22.79	30.41%
8,000	78.61	103.03	24.42	31.06%
9,000	82.28	108.33	26.05	31.66%
10,000	85.95	113.63	27.68	32.20%
12,000	93.29	124.23	30.94	33.17%
14,000	100.63	134.83	34.20	33.99%
16,000	107.97	145.43	37.46	34.69%
18,000	115.31	156.03	40.72	35.31%
20,000	122.65	166.63	43.98	35.86%
25,000	142.50	193.13	50.63	35.53%
30,000	164.60	229.03	64.43	39.14%
35,000	186.70	264.93	78.23	41.90%
40,000	208.80	300.83	92.03	44.08%
45,000	230.90	336.73	105.83	45.83%
50,000	253.00	372.63	119.63	47.28%
60,000	297.20	444.43	147.23	49.54%
70,000	341.40	516.23	174.83	51.21%
80,000	385.60	588.03	202.43	52.50%
90,000	429.80	659.83	230.03	53.52%
100,000	474.00	731.63	257.63	54.35%
Average Usage				
14,469	$ 102.35	$ 137.32	$ 34.96	34.16%
Median Usage				
6,500	$ 73.11	$ 95.08	$ 21.98	30.06%

Present Rates:			
Monthly Minimum:		$	49.25
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	23,000	$	3.67
Over	23,000	$	4.42
Proposed Rates:			
Monthly Minimum:		$	60.63
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	25,000	$	5.30
Over	25,000	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: CL 1 Inch Commercial

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Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 38.75	$ 60.63	$ 21.88	56.46%
1,000	44.85	65.93	21.08	47.00%
2,000	50.95	71.23	20.28	39.80%
3,000	57.05	76.53	19.48	34.15%
4,000	63.15	81.83	18.68	29.58%
5,000	69.25	87.13	17.88	25.82%
6,000	75.35	92.43	17.08	22.67%
7,000	81.45	97.73	16.28	19.99%
8,000	87.55	103.03	15.48	17.68%
9,000	93.65	108.33	14.68	15.68%
10,000	99.75	113.63	13.88	13.91%
12,000	116.73	124.23	7.50	6.43%
14,000	133.71	134.83	1.12	0.84%
16,000	150.69	145.43	(5.26)	-3.49%
18,000	167.67	156.03	(11.64)	-6.94%
20,000	184.65	166.63	(18.02)	-9.76%
25,000	227.10	193.13	(33.97)	-14.96%
30,000	269.55	229.03	(40.52)	-15.03%
35,000	312.00	264.93	(47.07)	-15.09%
40,000	354.45	300.83	(53.62)	-15.13%
45,000	396.90	336.73	(60.17)	-15.16%
50,000	439.35	372.63	(66.72)	-15.19%
60,000	524.25	444.43	(79.82)	-15.23%
70,000	609.15	516.23	(92.92)	-15.25%
80,000	694.05	588.03	(106.02)	-15.28%
90,000	778.95	659.83	(119.12)	-15.29%
100,000	863.85	731.63	(132.22)	-15.31%

Present Rates:			
Monthly Minimum:		$	38.75
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	10,000	$	6.10
Over	10,000	$	8.49
Proposed Rates:			
Monthly Minimum:		$	60.63
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	25,000	$	5.30
Over	25,000	$	7.18

Average Usage				
501	$ 41.80	$ 63.28	$ 21.48	51.38%
Median Usage				
500	$ 41.80	$ 63.28	$ 21.48	51.39%

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: BW 1 Inch Commercial

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Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 57.25	$ 60.63	$ 3.38	5.90%
1,000	61.35	65.93	4.58	7.47%
2,000	65.45	71.23	5.78	8.83%
3,000	69.55	76.53	6.98	10.04%
4,000	73.65	81.83	8.18	11.11%
5,000	77.75	87.13	9.38	12.06%
6,000	81.85	92.43	10.58	12.93%
7,000	85.95	97.73	11.78	13.71%
8,000	90.05	103.03	12.98	14.41%
9,000	94.15	108.33	14.18	15.06%
10,000	98.25	113.63	15.38	15.65%
12,000	106.45	124.23	17.78	16.70%
14,000	114.65	134.83	20.18	17.60%
16,000	122.85	145.43	22.58	18.38%
18,000	131.05	156.03	24.98	19.06%
20,000	139.25	166.63	27.38	19.66%
25,000	159.75	193.13	33.38	20.90%
30,000	185.25	229.03	43.78	23.63%
35,000	210.75	264.93	54.18	25.71%
40,000	236.25	300.83	64.58	27.34%
45,000	261.75	336.73	74.98	28.65%
50,000	287.25	372.63	85.38	29.72%
60,000	338.25	444.43	106.18	31.39%
70,000	389.25	516.23	126.98	32.62%
80,000	440.25	588.03	147.78	33.57%
90,000	491.25	659.83	168.58	34.32%
100,000	542.25	731.63	189.38	34.92%
Average Usage				
9,084	$ 94.49	$ 108.77	$ 14.28	15.11%
Median Usage				
5,500	$ 79.80	$ 89.78	$ 9.98	12.51%

Present Rates:			
Monthly Minimum:		$	57.25
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	25,000	$	4.10
Over	25,000	$	5.10
Proposed Rates:			
Monthly Minimum:		$	60.63
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	25,000	$	5.30
Over	25,000	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: BV 1 1/2 Inch Commercial

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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 84.45	$ 121.25	$ 36.80	43.58%
1,000	87.29	126.55	39.26	44.98%
2,000	90.13	131.85	41.72	46.29%
3,000	92.97	137.15	44.18	47.52%
4,000	95.81	142.45	46.64	48.68%
5,000	98.65	147.75	49.10	49.77%
6,000	101.49	153.05	51.56	50.80%
7,000	104.33	158.35	54.02	51.78%
8,000	107.17	163.65	56.48	52.70%
9,000	110.01	168.95	58.94	53.58%
10,000	112.85	174.25	61.40	54.41%
12,000	118.53	184.85	66.32	55.95%
14,000	124.21	195.45	71.24	57.35%
16,000	129.89	206.05	76.16	58.63%
18,000	135.57	216.65	81.08	59.81%
20,000	141.25	227.25	86.00	60.88%
25,000	155.45	253.75	98.30	63.24%
30,000	172.65	280.25	107.60	62.32%
35,000	190.60	306.75	116.15	60.94%
40,000	208.55	333.25	124.70	59.79%
45,000	226.50	359.75	133.25	58.83%
50,000	244.45	386.25	141.80	58.01%
60,000	280.35	458.05	177.70	63.39%
70,000	316.25	529.85	213.60	67.54%
80,000	352.15	601.65	249.50	70.85%
90,000	388.05	673.45	285.40	73.55%
100,000	423.95	745.25	321.30	75.79%
Average Usage				
33,111	$ 183.82	$ 296.74	$ 112.92	61.43%
Median Usage				
17,500	$ 134.15	$ 214.00	$ 79.85	59.52%

Present Rates:			
Monthly Minimum:		$	84.45
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	26,000	$	2.84
Over	26,000	$	3.59
Proposed Rates:			
Monthly Minimum:		$	121.25
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	50,000	$	5.30
Over	50,000	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: RR 1 1/2 Inch Commercial

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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 98.50	$ 121.25	$ 22.75	23.10%
1,000	102.17	126.55	24.38	23.86%
2,000	105.84	131.85	26.01	24.57%
3,000	109.51	137.15	27.64	25.24%
4,000	113.18	142.45	29.27	25.86%
5,000	116.85	147.75	30.90	26.44%
6,000	120.52	153.05	32.53	26.99%
7,000	124.19	158.35	34.16	27.51%
8,000	127.86	163.65	35.79	27.99%
9,000	131.53	168.95	37.42	28.45%
10,000	135.20	174.25	39.05	28.88%
12,000	142.54	184.85	42.31	29.68%
14,000	149.88	195.45	45.57	30.40%
16,000	157.22	206.05	48.83	31.06%
18,000	164.56	216.65	52.09	31.65%
20,000	171.90	227.25	55.35	32.20%
25,000	190.25	253.75	63.50	33.38%
30,000	208.60	280.25	71.65	34.35%
35,000	226.95	306.75	79.80	35.16%
40,000	245.30	333.25	87.95	35.85%
45,000	263.65	359.75	96.10	36.45%
50,000	285.75	386.25	100.50	35.17%
60,000	329.95	458.05	128.10	38.82%
70,000	374.15	529.85	155.70	41.61%
80,000	418.35	601.65	183.30	43.81%
90,000	462.55	673.45	210.90	45.60%
100,000	506.75	745.25	238.50	47.06%
Average Usage				
16,186	$ 157.90	$ 207.04	$ 49.13	31.12%
Median Usage				
10,000	$ 135.20	$ 174.25	$ 39.05	28.88%

Present Rates:			
Monthly Minimum:		$	98.50
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	45,000	$	3.67
Over	45,000	$	4.42
Proposed Rates:			
Monthly Minimum:		$	121.25
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	50,000	$	5.30
Over	50,000	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: BW 1 1/2 Inch Commercial

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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 114.50	$ 121.25	$ 6.75	5.90%
1,000	118.60	126.55	7.95	6.70%
2,000	122.70	131.85	9.15	7.46%
3,000	126.80	137.15	10.35	8.16%
4,000	130.90	142.45	11.55	8.82%
5,000	135.00	147.75	12.75	9.44%
6,000	139.10	153.05	13.95	10.03%
7,000	143.20	158.35	15.15	10.58%
8,000	147.30	163.65	16.35	11.10%
9,000	151.40	168.95	17.55	11.59%
10,000	155.50	174.25	18.75	12.06%
12,000	163.70	184.85	21.15	12.92%
14,000	171.90	195.45	23.55	13.70%
16,000	180.10	206.05	25.95	14.41%
18,000	188.30	216.65	28.35	15.06%
20,000	196.50	227.25	30.75	15.65%
25,000	217.00	253.75	36.75	16.94%
30,000	237.50	280.25	42.75	18.00%
35,000	258.00	306.75	48.75	18.90%
40,000	278.50	333.25	54.75	19.66%
45,000	299.00	359.75	60.75	20.32%
50,000	319.50	386.25	66.75	20.89%
60,000	370.50	458.05	87.55	23.63%
70,000	421.50	529.85	108.35	25.71%
80,000	472.50	601.65	129.15	27.33%
90,000	523.50	673.45	149.95	28.64%
100,000	574.50	745.25	170.75	29.72%
Average Usage				
44,459	$ 296.78	$ 356.88	$ 60.10	20.25%
Median Usage				
41,500	$ 284.65	$ 341.20	$ 56.55	19.87%

Present Rates:			
Monthly Minimum:		$	114.50
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	50,000	$	4.10
Over	50,000	$	5.10
Proposed Rates:			
Monthly Minimum:		$	121.25
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	50,000	$	5.30
Over	50,000	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: BV 2 Inch Commercial

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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 135.12	$ 194.00	$ 58.88	43.58%
1,000	137.96	199.30	61.34	44.46%
2,000	140.80	204.60	63.80	45.31%
3,000	143.64	209.90	66.26	46.13%
4,000	146.48	215.20	68.72	46.91%
5,000	149.32	220.50	71.18	47.67%
6,000	152.16	225.80	73.64	48.40%
7,000	155.00	231.10	76.10	49.10%
8,000	157.84	236.40	78.56	49.77%
9,000	160.68	241.70	81.02	50.42%
10,000	163.52	247.00	83.48	51.05%
12,000	169.20	257.60	88.40	52.25%
14,000	174.88	268.20	93.32	53.36%
16,000	180.56	278.80	98.24	54.41%
18,000	186.24	289.40	103.16	55.39%
20,000	191.92	300.00	108.08	56.32%
25,000	206.12	326.50	120.38	58.40%
30,000	220.32	353.00	132.68	60.22%
35,000	234.52	379.50	144.98	61.82%
40,000	248.72	406.00	157.28	63.24%
45,000	262.92	432.50	169.58	64.50%
50,000	280.87	459.00	178.13	63.42%
60,000	316.77	512.00	195.23	61.63%
70,000	352.67	565.00	212.33	60.21%
80,000	388.57	618.00	229.43	59.04%
90,000	424.47	689.80	265.33	62.51%
100,000	460.37	761.60	301.23	65.43%
Average Usage				
72,926	$ 363.17	$ 580.51	$ 217.33	59.84%
Median Usage				
29,500	$ 218.90	$ 350.35	$ 131.45	60.05%

Present Rates:			
Monthly Minimum:		$	135.12
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	45,000	$	2.84
Over	45,000	$	3.59
Proposed Rates:			
Monthly Minimum:		$	194.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	80,000	$	5.30
Over	80,000	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: RR 2 Inch Commercial

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Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 157.60	$ 194.00	$ 36.40	23.10%
1,000	161.27	199.30	38.03	23.58%
2,000	164.94	204.60	39.66	24.05%
3,000	168.61	209.90	41.29	24.49%
4,000	172.28	215.20	42.92	24.91%
5,000	175.95	220.50	44.55	25.32%
6,000	179.62	225.80	46.18	25.71%
7,000	183.29	231.10	47.81	26.08%
8,000	186.96	236.40	49.44	26.44%
9,000	190.63	241.70	51.07	26.79%
10,000	194.30	247.00	52.70	27.12%
12,000	201.64	257.60	55.96	27.75%
14,000	208.98	268.20	59.22	28.34%
16,000	216.32	278.80	62.48	28.88%
18,000	223.66	289.40	65.74	29.39%
20,000	231.00	300.00	69.00	29.87%
25,000	249.35	326.50	77.15	30.94%
30,000	267.70	353.00	85.30	31.86%
35,000	286.05	379.50	93.45	32.67%
40,000	304.40	406.00	101.60	33.38%
45,000	322.75	432.50	109.75	34.00%
50,000	341.10	459.00	117.90	34.56%
60,000	377.80	512.00	134.20	35.52%
70,000	414.50	565.00	150.50	36.31%
80,000	457.20	618.00	160.80	35.17%
90,000	501.40	689.80	188.40	37.57%
100,000	545.60	761.60	216.00	39.59%
Average Usage				
60,941	$ 381.25	$ 516.99	$ 135.73	35.60%
Median Usage				
5,500	$ 177.79	$ 223.15	$ 45.37	25.52%

Present Rates:			
Monthly Minimum:		$	157.60
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	72,000	$	3.67
Over	72,000	$	4.42
Proposed Rates:			
Monthly Minimum:		$	194.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	80,000	$	5.30
Over	80,000	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: CL 2 Inch Commercial

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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 124.00	$ 194.00	$ 70.00	56.45%
1,000	130.10	199.30	69.20	53.19%
2,000	136.20	204.60	68.40	50.22%
3,000	142.30	209.90	67.60	47.51%
4,000	148.40	215.20	66.80	45.01%
5,000	154.50	220.50	66.00	42.72%
6,000	160.60	225.80	65.20	40.60%
7,000	166.70	231.10	64.40	38.63%
8,000	172.80	236.40	63.60	36.81%
9,000	178.90	241.70	62.80	35.10%
10,000	185.00	247.00	62.00	33.51%
12,000	197.20	257.60	60.40	30.63%
14,000	209.40	268.20	58.80	28.08%
16,000	221.60	278.80	57.20	25.81%
18,000	233.80	289.40	55.60	23.78%
20,000	246.00	300.00	54.00	21.95%
25,000	276.50	326.50	50.00	18.08%
30,000	316.56	353.00	36.44	11.51%
35,000	359.01	379.50	20.49	5.71%
40,000	401.46	406.00	4.54	1.13%
45,000	443.91	432.50	(11.41)	-2.57%
50,000	486.36	459.00	(27.36)	-5.63%
60,000	571.26	512.00	(59.26)	-10.37%
70,000	656.16	565.00	(91.16)	-13.89%
80,000	741.06	618.00	(123.06)	-16.61%
90,000	825.96	689.80	(136.16)	-16.49%
100,000	910.86	761.60	(149.26)	-16.39%
Average Usage				
20,028	$ 246.17	$ 300.15	$ 53.98	21.93%
Median Usage				
11,500	$ 194.15	$ 254.95	$ 60.80	31.32%

Present Rates:			
Monthly Minimum:		$	124.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	26,000	$	6.10
Over	26,000	$	8.49
Proposed Rates:			
Monthly Minimum:		$	194.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	80,000	$	5.30
Over	80,000	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: BW 2 Inch Commercial

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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 183.20	$ 194.00	$ 10.80	5.90%
1,000	187.30	199.30	12.00	6.41%
2,000	191.40	204.60	13.20	6.90%
3,000	195.50	209.90	14.40	7.37%
4,000	199.60	215.20	15.60	7.82%
5,000	203.70	220.50	16.80	8.25%
6,000	207.80	225.80	18.00	8.66%
7,000	211.90	231.10	19.20	9.06%
8,000	216.00	236.40	20.40	9.44%
9,000	220.10	241.70	21.60	9.81%
10,000	224.20	247.00	22.80	10.17%
12,000	232.40	257.60	25.20	10.84%
14,000	240.60	268.20	27.60	11.47%
16,000	248.80	278.80	30.00	12.06%
18,000	257.00	289.40	32.40	12.61%
20,000	265.20	300.00	34.80	13.12%
25,000	285.70	326.50	40.80	14.28%
30,000	306.20	353.00	46.80	15.28%
35,000	326.70	379.50	52.80	16.16%
40,000	347.20	406.00	58.80	16.94%
45,000	367.70	432.50	64.80	17.62%
50,000	388.20	459.00	70.80	18.24%
60,000	429.20	512.00	82.80	19.29%
70,000	470.20	565.00	94.80	20.16%
80,000	511.20	618.00	106.80	20.89%
90,000	562.20	689.80	127.60	22.70%
100,000	613.20	761.60	148.40	24.20%
Average Usage				
27,651	$ 296.57	$ 340.55	$ 43.98	14.83%
Median Usage				
5,500	$ 205.75	$ 223.15	$ 17.40	8.46%

Present Rates:			
Monthly Minimum:		$	183.20
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	80,000	$	4.10
Over	80,000	$	5.10
Proposed Rates:			
Monthly Minimum:		$	194.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	80,000	$	5.30
Over	80,000	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: BV 3 Inch Commercial

Exhibit
Schedule H-4
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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 270.24	$ 388.00	$ 117.76	43.58%
1,000	273.08	393.30	120.22	44.02%
2,000	275.92	398.60	122.68	44.46%
3,000	278.76	403.90	125.14	44.89%
4,000	281.60	409.20	127.60	45.31%
5,000	284.44	414.50	130.06	45.72%
6,000	287.28	419.80	132.52	46.13%
7,000	290.12	425.10	134.98	46.53%
8,000	292.96	430.40	137.44	46.91%
9,000	295.80	435.70	139.90	47.30%
10,000	298.64	441.00	142.36	47.67%
12,000	304.32	451.60	147.28	48.40%
14,000	310.00	462.20	152.20	49.10%
16,000	315.68	472.80	157.12	49.77%
18,000	321.36	483.40	162.04	50.42%
20,000	327.04	494.00	166.96	51.05%
25,000	341.24	520.50	179.26	52.53%
30,000	355.44	547.00	191.56	53.89%
35,000	369.64	573.50	203.86	55.15%
40,000	383.84	600.00	216.16	56.32%
45,000	398.04	626.50	228.46	57.40%
50,000	412.24	653.00	240.76	58.40%
60,000	440.64	706.00	265.36	60.22%
70,000	469.04	759.00	289.96	61.82%
80,000	497.44	812.00	314.56	63.24%
90,000	525.84	865.00	339.16	64.50%
100,000	555.74	918.00	362.26	65.19%
Average Usage				
137,558	$ 690.57	$ 1,117.06	$ 426.48	61.76%
Median Usage				
83,500	$ 507.38	$ 830.55	$ 323.17	63.69%

Present Rates:			
Monthly Minimum:		$	270.24
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	98,000	$	2.84
Over	98,000	$	3.59
Proposed Rates:			
Monthly Minimum:		$	388.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	160,000	$	5.30
Over	160,000	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: RR 3 Inch Commercial

Exhibit
Schedule H-4
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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 315.20	$ 388.00	$ 72.80	23.10%
1,000	318.87	393.30	74.43	23.34%
2,000	322.54	398.60	76.06	23.58%
3,000	326.21	403.90	77.69	23.82%
4,000	329.88	409.20	79.32	24.05%
5,000	333.55	414.50	80.95	24.27%
6,000	337.22	419.80	82.58	24.49%
7,000	340.89	425.10	84.21	24.70%
8,000	344.56	430.40	85.84	24.91%
9,000	348.23	435.70	87.47	25.12%
10,000	351.90	441.00	89.10	25.32%
12,000	359.24	451.60	92.36	25.71%
14,000	366.58	462.20	95.62	26.08%
16,000	373.92	472.80	98.88	26.44%
18,000	381.26	483.40	102.14	26.79%
20,000	388.60	494.00	105.40	27.12%
25,000	406.95	520.50	113.55	27.90%
30,000	425.30	547.00	121.70	28.62%
35,000	443.65	573.50	129.85	29.27%
40,000	462.00	600.00	138.00	29.87%
45,000	480.35	626.50	146.15	30.43%
50,000	498.70	653.00	154.30	30.94%
60,000	535.40	706.00	170.60	31.86%
70,000	572.10	759.00	186.90	32.67%
80,000	608.80	812.00	203.20	33.38%
90,000	645.50	865.00	219.50	34.00%
100,000	682.20	918.00	235.80	34.56%
Average Usage				
14,927	$ 369.98	$ 467.11	$ 97.13	26.25%
Median Usage				
5,000	$ 333.55	$ 414.50	$ 80.95	24.27%

Present Rates:			
Monthly Minimum:		$	315.20
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	144,000	$	3.67
Over	144,000	$	4.42
Proposed Rates:			
Monthly Minimum:		$	388.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	160,000	$	5.30
Over	160,000	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: BV 4 Inch Commercial

Exhibit
Schedule H-4
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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 422.25	$ 606.25	$ 184.00	43.58%
1,000	425.09	611.55	186.46	43.86%
2,000	427.93	616.85	188.92	44.15%
3,000	430.77	622.15	191.38	44.43%
4,000	433.61	627.45	193.84	44.70%
5,000	436.45	632.75	196.30	44.98%
6,000	439.29	638.05	198.76	45.25%
7,000	442.13	643.35	201.22	45.51%
8,000	444.97	648.65	203.68	45.77%
9,000	447.81	653.95	206.14	46.03%
10,000	450.65	659.25	208.60	46.29%
12,000	456.33	669.85	213.52	46.79%
14,000	462.01	680.45	218.44	47.28%
16,000	467.69	691.05	223.36	47.76%
18,000	473.37	701.65	228.28	48.22%
20,000	479.05	712.25	233.20	48.68%
25,000	493.25	738.75	245.50	49.77%
30,000	507.45	765.25	257.80	50.80%
35,000	521.65	791.75	270.10	51.78%
40,000	535.85	818.25	282.40	52.70%
45,000	550.05	844.75	294.70	53.58%
50,000	564.25	871.25	307.00	54.41%
60,000	592.65	924.25	331.60	55.95%
70,000	621.05	977.25	356.20	57.35%
80,000	649.45	1,030.25	380.80	58.63%
90,000	677.85	1,083.25	405.40	59.81%
100,000	706.25	1,136.25	430.00	60.88%
Average Usage				
182,423	$ 958.65	$ 1,573.09	$ 614.44	64.09%
Median Usage				
139,000	$ 817.01	$ 1,342.95	$ 525.94	64.37%

Present Rates:			
Monthly Minimum:		$	422.25
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	158,000	$	2.84
Over	158,000	$	3.59
Proposed Rates:			
Monthly Minimum:		$	606.25
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	250,000	$	5.30
Over	250,000	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: RR 4 Inch Commercial

Exhibit
Schedule H-4
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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 492.50	$ 606.25	$ 113.75	23.10%
1,000	496.17	611.55	115.38	23.25%
2,000	499.84	616.85	117.01	23.41%
3,000	503.51	622.15	118.64	23.56%
4,000	507.18	627.45	120.27	23.71%
5,000	510.85	632.75	121.90	23.86%
6,000	514.52	638.05	123.53	24.01%
7,000	518.19	643.35	125.16	24.15%
8,000	521.86	648.65	126.79	24.30%
9,000	525.53	653.95	128.42	24.44%
10,000	529.20	659.25	130.05	24.57%
12,000	536.54	669.85	133.31	24.85%
14,000	543.88	680.45	136.57	25.11%
16,000	551.22	691.05	139.83	25.37%
18,000	558.56	701.65	143.09	25.62%
20,000	565.90	712.25	146.35	25.86%
25,000	584.25	738.75	154.50	26.44%
30,000	602.60	765.25	162.65	26.99%
35,000	620.95	791.75	170.80	27.51%
40,000	639.30	818.25	178.95	27.99%
45,000	657.65	844.75	187.10	28.45%
50,000	676.00	871.25	195.25	28.88%
60,000	712.70	924.25	211.55	29.68%
70,000	749.40	977.25	227.85	30.40%
80,000	786.10	1,030.25	244.15	31.06%
90,000	822.80	1,083.25	260.45	31.65%
100,000	859.50	1,136.25	276.75	32.20%
Average Usage				
222,209	$ 1,308.01	$ 1,783.96	$ 475.95	36.39%
Median Usage				
183,750	$ 1,166.86	$ 1,580.13	$ 413.26	35.42%

Present Rates:			
Monthly Minimum:		$	492.50
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	225,000	$	3.67
Over	225,000	$	4.42
Proposed Rates:			
Monthly Minimum:		$	606.25
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	250,000	$	5.30
Over	250,000	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: BV 6 Inch Commercial

Exhibit
Schedule H-4
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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 844.50	$ 1,212.50	$ 368.00	43.58%
1,000	847.34	1,217.80	370.46	43.72%
2,000	850.18	1,223.10	372.92	43.86%
3,000	853.02	1,228.40	375.38	44.01%
4,000	855.86	1,233.70	377.84	44.15%
5,000	858.70	1,239.00	380.30	44.29%
6,000	861.54	1,244.30	382.76	44.43%
7,000	864.38	1,249.60	385.22	44.57%
8,000	867.22	1,254.90	387.68	44.70%
9,000	870.06	1,260.20	390.14	44.84%
10,000	872.90	1,265.50	392.60	44.98%
12,000	878.58	1,276.10	397.52	45.25%
14,000	884.26	1,286.70	402.44	45.51%
16,000	889.94	1,297.30	407.36	45.77%
18,000	895.62	1,307.90	412.28	46.03%
20,000	901.30	1,318.50	417.20	46.29%
25,000	915.50	1,345.00	429.50	46.91%
30,000	929.70	1,371.50	441.80	47.52%
35,000	943.90	1,398.00	454.10	48.11%
40,000	958.10	1,424.50	466.40	48.68%
45,000	972.30	1,451.00	478.70	49.23%
50,000	986.50	1,477.50	491.00	49.77%
60,000	1,014.90	1,530.50	515.60	50.80%
70,000	1,043.30	1,583.50	540.20	51.78%
80,000	1,071.70	1,636.50	564.80	52.70%
90,000	1,100.10	1,689.50	589.40	53.58%
100,000	1,128.50	1,742.50	614.00	54.41%
Average Usage				
163,209	$ 1,308.01	$ 2,077.51	$ 769.49	58.83%
Median Usage				
154,250	$ 1,282.57	$ 2,030.03	$ 747.46	58.28%

Present Rates:			
Monthly Minimum:		$	844.50
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	327,000	$	2.84
Over	327,000	$	3.59
Proposed Rates:			
Monthly Minimum:		$	1,212.50
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	500,000	$	5.30
Over	500,000	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: BV 8 Inch Commercial

Exhibit
Schedule H-4
Page 39
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 1,351.20	$ 1,940.00	$ 588.80	43.58%
1,000	1,354.04	1,945.30	591.26	43.67%
2,000	1,356.88	1,950.60	593.72	43.76%
3,000	1,359.72	1,955.90	596.18	43.85%
4,000	1,362.56	1,961.20	598.64	43.93%
5,000	1,365.40	1,966.50	601.10	44.02%
6,000	1,368.24	1,971.80	603.56	44.11%
7,000	1,371.08	1,977.10	606.02	44.20%
8,000	1,373.92	1,982.40	608.48	44.29%
9,000	1,376.76	1,987.70	610.94	44.38%
10,000	1,379.60	1,993.00	613.40	44.46%
12,000	1,385.28	2,003.60	618.32	44.64%
14,000	1,390.96	2,014.20	623.24	44.81%
16,000	1,396.64	2,024.80	628.16	44.98%
18,000	1,402.32	2,035.40	633.08	45.15%
20,000	1,408.00	2,046.00	638.00	45.31%
25,000	1,422.20	2,072.50	650.30	45.72%
30,000	1,436.40	2,099.00	662.60	46.13%
35,000	1,450.60	2,125.50	674.90	46.53%
40,000	1,464.80	2,152.00	687.20	46.91%
45,000	1,479.00	2,178.50	699.50	47.30%
50,000	1,493.20	2,205.00	711.80	47.67%
60,000	1,521.60	2,258.00	736.40	48.40%
70,000	1,550.00	2,311.00	761.00	49.10%
80,000	1,578.40	2,364.00	785.60	49.77%
90,000	1,606.80	2,417.00	810.20	50.42%
100,000	1,635.20	2,470.00	834.80	51.05%
Average Usage				
142,240	$ 1,755.16	$ 2,693.87	$ 938.71	53.48%
Median Usage				
500	$ 1,352.62	$ 1,942.65	$ 590.03	43.62%

Present Rates:			
Monthly Minimum:		$	1,351.20
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	584,000	$	2.84
Over	584,000	$	3.59
Proposed Rates:			
Monthly Minimum:		$	1,940.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	800,000	$	5.30
Over	800,000	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: BW 8 Inch Commercial

Exhibit
Schedule H-4
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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 1,145.00	$ 1,940.00	$ 795.00	69.43%
1,000	1,149.10	1,945.30	796.20	69.29%
2,000	1,153.20	1,950.60	797.40	69.15%
3,000	1,157.30	1,955.90	798.60	69.01%
4,000	1,161.40	1,961.20	799.80	68.87%
5,000	1,165.50	1,966.50	801.00	68.73%
6,000	1,169.60	1,971.80	802.20	68.59%
7,000	1,173.70	1,977.10	803.40	68.45%
8,000	1,177.80	1,982.40	804.60	68.31%
9,000	1,181.90	1,987.70	805.80	68.18%
10,000	1,186.00	1,993.00	807.00	68.04%
12,000	1,194.20	2,003.60	809.40	67.78%
14,000	1,202.40	2,014.20	811.80	67.51%
16,000	1,210.60	2,024.80	814.20	67.26%
18,000	1,218.80	2,035.40	816.60	67.00%
20,000	1,227.00	2,046.00	819.00	66.75%
25,000	1,247.50	2,072.50	825.00	66.13%
30,000	1,268.00	2,099.00	831.00	65.54%
35,000	1,288.50	2,125.50	837.00	64.96%
40,000	1,309.00	2,152.00	843.00	64.40%
45,000	1,329.50	2,178.50	849.00	63.86%
50,000	1,350.00	2,205.00	855.00	63.33%
60,000	1,391.00	2,258.00	867.00	62.33%
70,000	1,432.00	2,311.00	879.00	61.38%
80,000	1,473.00	2,364.00	891.00	60.49%
90,000	1,514.00	2,417.00	903.00	59.64%
100,000	1,555.00	2,470.00	915.00	58.84%
Average Usage				
417	$ 1,146.71	$ 1,942.21	$ 795.50	69.37%
Median Usage				
-	$ 1,145.00	$ 1,940.00	$ 795.00	69.43%

Present Rates:			
Monthly Minimum:		$	1,145.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	800,000	$	4.10
Over	800,000	$	5.10
Proposed Rates:			
Monthly Minimum:		$	1,940.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	800,000	$	5.30
Over	800,000	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: RR 5/8 Inch School

Exhibit
Schedule H-4
Page 41
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 18.72	$ 23.04	$ 4.32	23.10%
1,000	20.63	25.99	5.36	25.97%
2,000	22.55	28.95	6.39	28.35%
3,000	24.47	31.90	7.43	30.36%
4,000	27.96	34.86	6.90	24.67%
5,000	31.45	39.89	8.45	26.86%
6,000	34.93	44.93	9.99	28.61%
7,000	38.42	49.96	11.54	30.04%
8,000	41.90	55.00	13.09	31.24%
9,000	45.39	60.03	14.64	32.25%
10,000	49.59	65.07	15.48	31.21%
12,000	57.99	78.71	20.72	35.73%
14,000	66.39	92.35	25.96	39.11%
16,000	74.78	105.99	31.21	41.73%
18,000	83.18	119.63	36.45	43.82%
20,000	91.58	133.28	41.70	45.53%
25,000	112.58	167.38	54.81	48.68%
30,000	133.57	201.49	67.92	50.85%
35,000	154.57	235.59	81.03	52.42%
40,000	175.56	269.70	94.14	53.62%
45,000	196.56	303.80	107.25	54.56%
50,000	217.55	337.91	120.36	55.32%
60,000	259.54	406.12	146.58	56.48%
70,000	301.53	474.33	172.80	57.31%
80,000	343.52	542.54	199.02	57.93%
90,000	385.51	610.75	225.24	58.43%
100,000	427.50	678.96	251.46	58.82%
Average Usage				
125	$ 18.96	$ 23.41	$ 4.45	23.49%
Median Usage				
-	$ 18.72	$ 23.04	$ 4.32	23.10%

Present Rates:			
Monthly Minimum:		$	18.72
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	3,000	$	1.92
Up to	9,000	$	3.49
Over	9,000	$	4.20
Proposed Rates:			
Monthly Minimum:		$	23.04
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	4,000	$	2.95
Up to	10,000	$	5.04
Over	10,000	$	6.82

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: RR 1 1/2 Inch School

Exhibit
Schedule H-4
Page 42
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 93.58	$ 115.19	$ 21.61	23.10%
1,000	97.06	120.22	23.16	23.86%
2,000	100.55	125.26	24.71	24.57%
3,000	104.03	130.29	26.26	25.24%
4,000	107.52	135.33	27.81	25.86%
5,000	111.01	140.36	29.36	26.44%
6,000	114.49	145.40	30.90	26.99%
7,000	117.98	150.43	32.45	27.51%
8,000	121.47	155.47	34.00	27.99%
9,000	124.95	160.50	35.55	28.45%
10,000	128.44	165.54	37.10	28.88%
12,000	135.41	175.61	40.19	29.68%
14,000	142.39	185.68	43.29	30.40%
16,000	149.36	195.75	46.39	31.06%
18,000	156.33	205.82	49.49	31.65%
20,000	163.31	215.89	52.58	32.20%
25,000	180.74	241.06	60.33	33.38%
30,000	198.17	266.24	68.07	34.35%
35,000	215.60	291.41	75.81	35.16%
40,000	233.04	316.59	83.55	35.85%
45,000	250.47	341.76	91.30	36.45%
50,000	271.46	366.94	95.48	35.17%
60,000	313.45	435.15	121.70	38.82%
70,000	355.44	503.36	147.92	41.61%
80,000	397.43	571.57	174.14	43.81%
90,000	439.42	639.78	200.36	45.60%
100,000	481.41	707.99	226.58	47.06%
Average Usage				
1,584	$ 99.10	$ 123.16	$ 24.06	24.28%
Median Usage				
1,500	$ 98.80	$ 122.74	$ 23.94	24.22%

Present Rates:			
Monthly Minimum:		$	93.58
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	45,000	$	3.49
Over	45,000	$	4.20
Proposed Rates:			
Monthly Minimum:		$	115.19
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	50,000	$	5.04
Over	50,000	$	6.82

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 2 Inch School

Exhibit
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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 149.72	$ 184.30	$ 34.58	23.10%
1,000	153.21	189.34	36.13	23.58%
2,000	156.69	194.37	37.68	24.05%
3,000	160.18	199.41	39.23	24.49%
4,000	163.67	204.44	40.77	24.91%
5,000	167.15	209.48	42.32	25.32%
6,000	170.64	214.51	43.87	25.71%
7,000	174.13	219.55	45.42	26.08%
8,000	177.61	224.58	46.97	26.44%
9,000	181.10	229.62	48.52	26.79%
10,000	184.59	234.65	50.07	27.12%
12,000	191.56	244.72	53.16	27.75%
14,000	198.53	254.79	56.26	28.34%
16,000	205.50	264.86	59.36	28.88%
18,000	212.48	274.93	62.45	29.39%
20,000	219.45	285.00	65.55	29.87%
25,000	236.88	310.18	73.29	30.94%
30,000	254.32	335.35	81.04	31.86%
35,000	271.75	360.53	88.78	32.67%
40,000	289.18	385.70	96.52	33.38%
45,000	306.61	410.88	104.26	34.00%
50,000	324.05	436.05	112.01	34.56%
60,000	358.91	486.40	127.49	35.52%
70,000	393.78	536.75	142.98	36.31%
80,000	434.34	587.10	152.76	35.17%
90,000	476.33	655.31	178.98	37.57%
100,000	518.32	723.52	205.20	39.59%
Average Usage				
121,492	$ 608.56	$ 870.12	$ 261.55	42.98%
Median Usage				
20,500	$ 221.19	$ 287.52	$ 66.32	29.98%

Present Rates:			
Monthly Minimum:		$	149.72
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	72,000	$	3.49
Over	72,000	$	4.20
Proposed Rates:			
Monthly Minimum:		$	184.30
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	80,000	$	5.04
Over	80,000	$	6.82

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 3 Inch School

Exhibit
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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 299.44	$ 368.60	$ 69.16	23.10%
1,000	302.93	373.64	70.71	23.34%
2,000	306.41	378.67	72.26	23.58%
3,000	309.90	383.71	73.81	23.82%
4,000	313.39	388.74	75.35	24.05%
5,000	316.87	393.78	76.90	24.27%
6,000	320.36	398.81	78.45	24.49%
7,000	323.85	403.85	80.00	24.70%
8,000	327.33	408.88	81.55	24.91%
9,000	330.82	413.92	83.10	25.12%
10,000	334.31	418.95	84.64	25.32%
12,000	341.28	429.02	87.74	25.71%
14,000	348.25	439.09	90.84	26.08%
16,000	355.22	449.16	93.94	26.44%
18,000	362.20	459.23	97.03	26.79%
20,000	369.17	469.30	100.13	27.12%
25,000	386.60	494.48	107.87	27.90%
30,000	404.04	519.65	115.62	28.62%
35,000	421.47	544.83	123.36	29.27%
40,000	438.90	570.00	131.10	29.87%
45,000	456.33	595.18	138.84	30.43%
50,000	473.77	620.35	146.59	30.94%
60,000	508.63	670.70	162.07	31.86%
70,000	543.50	721.05	177.56	32.67%
80,000	578.36	771.40	193.04	33.38%
90,000	613.23	821.75	208.53	34.00%
100,000	648.09	872.10	224.01	34.56%
Average Usage				
476,304	$ 2,196.84	$ 3,331.71	$ 1,134.87	51.66%
Median Usage				
217,816	$ 1,111.45	$ 1,568.56	$ 457.11	41.13%

Present Rates:			
Monthly Minimum:		$	299.44
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	144,000	$	3.49
Over	144,000	$	4.20
Proposed Rates:			
Monthly Minimum:		$	368.60
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	160,000	$	5.04
Over	160,000	$	6.82

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 4 Inch School

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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 467.88	$ 575.94	$ 108.06	23.10%
1,000	471.36	580.97	109.61	23.25%
2,000	474.85	586.01	111.16	23.41%
3,000	478.33	591.04	112.71	23.56%
4,000	481.82	596.08	114.26	23.71%
5,000	485.31	601.11	115.81	23.86%
6,000	488.79	606.15	117.35	24.01%
7,000	492.28	611.18	118.90	24.15%
8,000	495.77	616.22	120.45	24.30%
9,000	499.25	621.25	122.00	24.44%
10,000	502.74	626.29	123.55	24.57%
12,000	509.71	636.36	126.64	24.85%
14,000	516.69	646.43	129.74	25.11%
16,000	523.66	656.50	132.84	25.37%
18,000	530.63	666.57	135.94	25.62%
20,000	537.61	676.64	139.03	25.86%
25,000	555.04	701.81	146.78	26.44%
30,000	572.47	726.99	154.52	26.99%
35,000	589.90	752.16	162.26	27.51%
40,000	607.34	777.34	170.00	27.99%
45,000	624.77	802.51	177.75	28.45%
50,000	642.20	827.69	185.49	28.88%
60,000	677.07	878.04	200.97	29.68%
70,000	711.93	928.39	216.46	30.40%
80,000	746.80	978.74	231.94	31.06%
90,000	781.66	1,029.09	247.43	31.65%
100,000	816.53	1,079.44	262.91	32.20%
Average Usage				
354,365	$ 1,795.54	$ 2,546.56	$ 751.02	41.83%
Median Usage				
359,849	$ 1,818.57	$ 2,583.97	$ 765.40	42.09%

Present Rates:			
Monthly Minimum:		$	467.88
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	225,000	$	3.49
Over	225,000	$	4.20
Proposed Rates:			
Monthly Minimum:		$	575.94
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	250,000	$	5.04
Over	250,000	$	6.82

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 6 Inch School

Exhibit
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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 935.75	$ 1,151.88	$ 216.13	23.10%
1,000	939.24	1,156.91	217.67	23.18%
2,000	942.72	1,161.95	219.22	23.25%
3,000	946.21	1,166.98	220.77	23.33%
4,000	949.70	1,172.02	222.32	23.41%
5,000	953.18	1,177.05	223.87	23.49%
6,000	956.67	1,182.09	225.42	23.56%
7,000	960.16	1,187.12	226.96	23.64%
8,000	963.64	1,192.16	228.51	23.71%
9,000	967.13	1,197.19	230.06	23.79%
10,000	970.62	1,202.23	231.61	23.86%
12,000	977.59	1,212.30	234.71	24.01%
14,000	984.56	1,222.37	237.80	24.15%
16,000	991.53	1,232.44	240.90	24.30%
18,000	998.51	1,242.51	244.00	24.44%
20,000	1,005.48	1,252.58	247.10	24.57%
25,000	1,022.91	1,277.75	254.84	24.91%
30,000	1,040.35	1,302.93	262.58	25.24%
35,000	1,057.78	1,328.10	270.32	25.56%
40,000	1,075.21	1,353.28	278.07	25.86%
45,000	1,092.64	1,378.45	285.81	26.16%
50,000	1,110.08	1,403.63	293.55	26.44%
60,000	1,144.94	1,453.98	309.04	26.99%
70,000	1,179.81	1,504.33	324.52	27.51%
80,000	1,214.67	1,554.68	340.01	27.99%
90,000	1,249.54	1,605.03	355.49	28.45%
100,000	1,284.40	1,655.38	370.98	28.88%
Average Usage				
96,542	$ 1,272.34	$ 1,637.96	$ 365.62	28.74%
Median Usage				
79,500	$ 1,212.93	$ 1,552.16	$ 339.23	27.97%

Present Rates:			
Monthly Minimum:		$	935.75
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	450,000	$	3.49
Over	450,000	$	4.20
Proposed Rates:			
Monthly Minimum:		$	1,151.88
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	500,000	$	5.04
Over	500,000	$	6.82

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 5/8 Inch Multi-Family

Exhibit
Schedule H-4
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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 19.70	$ 24.25	$ 4.55	23.10%
1,000	21.72	27.36	5.64	25.97%
2,000	23.74	30.47	6.73	28.35%
3,000	25.76	33.58	7.82	30.36%
4,000	29.43	36.69	7.26	24.67%
5,000	33.10	41.99	8.89	26.86%
6,000	36.77	47.29	10.52	28.61%
7,000	40.44	52.59	12.15	30.04%
8,000	44.11	57.89	13.78	31.24%
9,000	47.78	63.19	15.41	32.25%
10,000	52.20	68.49	16.29	31.21%
12,000	61.04	82.85	21.81	35.73%
14,000	69.88	97.21	27.33	39.11%
16,000	78.72	111.57	32.85	41.73%
18,000	87.56	125.93	38.37	43.82%
20,000	96.40	140.29	43.89	45.53%
25,000	118.50	176.19	57.69	48.68%
30,000	140.60	212.09	71.49	50.85%
35,000	162.70	247.99	85.29	52.42%
40,000	184.80	283.89	99.09	53.62%
45,000	206.90	319.79	112.89	54.56%
50,000	229.00	355.69	126.69	55.32%
60,000	273.20	427.49	154.29	56.48%
70,000	317.40	499.29	181.89	57.31%
80,000	361.60	571.09	209.49	57.93%
90,000	405.80	642.89	237.09	58.43%
100,000	450.00	714.69	264.69	58.82%
Average Usage				
9,151	$ 48.45	$ 63.99	$ 15.54	32.08%
Median Usage				
7,000	$ 40.44	$ 52.59	$ 12.15	30.04%

Present Rates:			
Monthly Minimum:		$	19.70
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	3,000	$	2.02
Up to	9,000	$	3.67
Over	9,000	$	4.42
Proposed Rates:			
Monthly Minimum:		$	24.25
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	4,000	$	3.11
Up to	10,000	$	5.30
Over	10,000	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 5/8 Inch Irrigation

Exhibit
Schedule H-4
Page 48
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 19.70	$ 24.25	$ 4.55	23.10%
1,000	21.72	27.36	5.64	25.97%
2,000	23.74	30.47	6.73	28.35%
3,000	25.76	33.58	7.82	30.36%
4,000	29.43	36.69	7.26	24.67%
5,000	33.10	41.99	8.89	26.86%
6,000	36.77	47.29	10.52	28.61%
7,000	40.44	52.59	12.15	30.04%
8,000	44.11	57.89	13.78	31.24%
9,000	47.78	63.19	15.41	32.25%
10,000	52.20	68.49	16.29	31.21%
12,000	61.04	82.85	21.81	35.73%
14,000	69.88	97.21	27.33	39.11%
16,000	78.72	111.57	32.85	41.73%
18,000	87.56	125.93	38.37	43.82%
20,000	96.40	140.29	43.89	45.53%
25,000	118.50	176.19	57.69	48.68%
30,000	140.60	212.09	71.49	50.85%
35,000	162.70	247.99	85.29	52.42%
40,000	184.80	283.89	99.09	53.62%
45,000	206.90	319.79	112.89	54.56%
50,000	229.00	355.69	126.69	55.32%
60,000	273.20	427.49	154.29	56.48%
70,000	317.40	499.29	181.89	57.31%
80,000	361.60	571.09	209.49	57.93%
90,000	405.80	642.89	237.09	58.43%
100,000	450.00	714.69	264.69	58.82%
Average Usage				
12,292	$ 62.33	$ 84.95	$ 22.62	36.28%
Median Usage				
6,000	$ 36.77	$ 47.29	$ 10.52	28.61%

Present Rates:			
Monthly Minimum:		$	19.70
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	3,000	$	2.02
Up to	9,000	$	3.67
Over	9,000	$	4.42
Proposed Rates:			
Monthly Minimum:		$	24.25
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	4,000	$	3.11
Up to	10,000	$	5.30
Over	10,000	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: BW 3/4 Inch Irrigation

Exhibit
Schedule H-4
Page 49
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 34.35	$ 36.38	$ 2.03	5.91%
1,000	37.50	41.68	4.18	11.15%
2,000	40.65	46.98	6.33	15.57%
3,000	43.80	52.28	8.48	19.36%
4,000	46.95	57.58	10.63	22.64%
5,000	51.05	62.88	11.83	23.17%
6,000	55.15	68.18	13.03	23.63%
7,000	59.25	73.48	14.23	24.02%
8,000	63.35	78.78	15.43	24.36%
9,000	67.45	84.08	16.63	24.66%
10,000	71.55	89.38	17.83	24.92%
12,000	81.75	103.74	21.99	26.90%
14,000	91.95	118.10	26.15	28.44%
16,000	102.15	132.46	30.31	29.67%
18,000	112.35	146.82	34.47	30.68%
20,000	122.55	161.18	38.63	31.52%
25,000	148.05	197.08	49.03	33.12%
30,000	173.55	232.98	59.43	34.24%
35,000	199.05	268.88	69.83	35.08%
40,000	224.55	304.78	80.23	35.73%
45,000	250.05	340.68	90.63	36.24%
50,000	275.55	376.58	101.03	36.66%
60,000	326.55	448.38	121.83	37.31%
70,000	377.55	520.18	142.63	37.78%
80,000	428.55	591.98	163.43	38.14%
90,000	479.55	663.78	184.23	38.42%
100,000	530.55	735.58	205.03	38.64%
Average Usage				
21,194	$ 128.64	$ 169.75	$ 41.11	31.96%
Median Usage				
2,500	$ 42.23	$ 49.63	$ 7.41	17.54%

Present Rates:			
Monthly Minimum:		$	34.35
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	4,000	$	3.15
Up to	10,000	$	4.10
Over	10,000	$	5.10
Proposed Rates:			
Monthly Minimum:		$	36.38
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	4,000	$	5.30
Up to	10,000	$	5.30
Over	10,000	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 1 Inch Irrigation

Exhibit
Schedule H-4
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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 49.25	$ 60.63	$ 11.38	23.11%
1,000	52.92	65.93	13.01	24.58%
2,000	56.59	71.23	14.64	25.87%
3,000	60.26	76.53	16.27	27.00%
4,000	63.93	81.83	17.90	28.00%
5,000	67.60	87.13	19.53	28.89%
6,000	71.27	92.43	21.16	29.69%
7,000	74.94	97.73	22.79	30.41%
8,000	78.61	103.03	24.42	31.06%
9,000	82.28	108.33	26.05	31.66%
10,000	85.95	113.63	27.68	32.20%
12,000	93.29	124.23	30.94	33.17%
14,000	100.63	134.83	34.20	33.99%
16,000	107.97	145.43	37.46	34.69%
18,000	115.31	156.03	40.72	35.31%
20,000	122.65	166.63	43.98	35.86%
25,000	142.50	193.13	50.63	35.53%
30,000	164.60	229.03	64.43	39.14%
35,000	186.70	264.93	78.23	41.90%
40,000	208.80	300.83	92.03	44.08%
45,000	230.90	336.73	105.83	45.83%
50,000	253.00	372.63	119.63	47.28%
60,000	297.20	444.43	147.23	49.54%
70,000	341.40	516.23	174.83	51.21%
80,000	385.60	588.03	202.43	52.50%
90,000	429.80	659.83	230.03	53.52%
100,000	474.00	731.63	257.63	54.35%
Average Usage				
6,417	$ 72.80	$ 94.64	$ 21.84	30.00%
Median Usage				
6,500	$ 73.11	$ 95.08	$ 21.98	30.06%

Present Rates:			
Monthly Minimum:		$	49.25
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	23,000	$	3.67
Over	23,000	$	4.42
Proposed Rates:			
Monthly Minimum:		$	60.63
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	25,000	$	5.30
Over	25,000	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: BV 1 Inch Irrigation

Exhibit
Schedule H-4
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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 42.23	$ 60.63	$ 18.41	43.59%
1,000	45.07	65.93	20.87	46.30%
2,000	47.91	71.23	23.33	48.69%
3,000	50.75	76.53	25.79	50.81%
4,000	53.59	81.83	28.25	52.71%
5,000	56.43	87.13	30.71	54.42%
6,000	59.27	92.43	33.17	55.96%
7,000	62.11	97.73	35.63	57.36%
8,000	64.95	103.03	38.09	58.64%
9,000	67.79	108.33	40.55	59.81%
10,000	70.63	113.63	43.01	60.89%
12,000	77.81	124.23	46.43	59.67%
14,000	84.99	134.83	49.85	58.65%
16,000	92.17	145.43	53.27	57.79%
18,000	99.35	156.03	56.69	57.06%
20,000	106.53	166.63	60.11	56.42%
25,000	124.48	193.13	68.66	55.16%
30,000	142.43	229.03	86.61	60.81%
35,000	160.38	264.93	104.56	65.19%
40,000	178.33	300.83	122.51	68.70%
45,000	196.28	336.73	140.46	71.56%
50,000	214.23	372.63	158.41	73.94%
60,000	250.13	444.43	194.31	77.68%
70,000	286.03	516.23	230.21	80.48%
80,000	321.93	588.03	266.11	82.66%
90,000	357.83	659.83	302.01	84.40%
100,000	393.73	731.63	337.91	85.82%
Average Usage				
53,301	$ 226.07	$ 396.33	$ 170.25	75.31%
Median Usage				
6,500	$ 60.69	$ 95.08	$ 34.40	56.68%

Present Rates:			
Monthly Minimum:		$	42.23
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	10,000	$	2.84
Over	10,000	$	3.59
Proposed Rates:			
Monthly Minimum:		$	60.63
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	25,000	$	5.30
Over	25,000	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: BW 1 Inch Irrigation

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Schedule H-4
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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 57.25	$ 60.63	$ 3.38	5.90%
1,000	61.35	65.93	4.58	7.47%
2,000	65.45	71.23	5.78	8.83%
3,000	69.55	76.53	6.98	10.04%
4,000	73.65	81.83	8.18	11.11%
5,000	77.75	87.13	9.38	12.06%
6,000	81.85	92.43	10.58	12.93%
7,000	85.95	97.73	11.78	13.71%
8,000	90.05	103.03	12.98	14.41%
9,000	94.15	108.33	14.18	15.06%
10,000	98.25	113.63	15.38	15.65%
12,000	106.45	124.23	17.78	16.70%
14,000	114.65	134.83	20.18	17.60%
16,000	122.85	145.43	22.58	18.38%
18,000	131.05	156.03	24.98	19.06%
20,000	139.25	166.63	27.38	19.66%
25,000	159.75	193.13	33.38	20.90%
30,000	185.25	229.03	43.78	23.63%
35,000	210.75	264.93	54.18	25.71%
40,000	236.25	300.83	64.58	27.34%
45,000	261.75	336.73	74.98	28.65%
50,000	287.25	372.63	85.38	29.72%
60,000	338.25	444.43	106.18	31.39%
70,000	389.25	516.23	126.98	32.62%
80,000	440.25	588.03	147.78	33.57%
90,000	491.25	659.83	168.58	34.32%
100,000	542.25	731.63	189.38	34.92%
Average Usage				
45,967	$ 266.68	$ 343.67	$ 76.99	28.87%
Median Usage				
29,500	$ 182.70	$ 225.44	$ 42.74	23.39%

Present Rates:			
Monthly Minimum:		$	57.25
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	25,000	$	4.10
Over	25,000	$	5.10
Proposed Rates:			
Monthly Minimum:		$	60.63
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	25,000	$	5.30
Over	25,000	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: BW 1 1/2 Inch Irrigation

Exhibit
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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 114.50	$ 121.25	$ 6.75	5.90%
1,000	118.60	126.55	7.95	6.70%
2,000	122.70	131.85	9.15	7.46%
3,000	126.80	137.15	10.35	8.16%
4,000	130.90	142.45	11.55	8.82%
5,000	135.00	147.75	12.75	9.44%
6,000	139.10	153.05	13.95	10.03%
7,000	143.20	158.35	15.15	10.58%
8,000	147.30	163.65	16.35	11.10%
9,000	151.40	168.95	17.55	11.59%
10,000	155.50	174.25	18.75	12.06%
12,000	163.70	184.85	21.15	12.92%
14,000	171.90	195.45	23.55	13.70%
16,000	180.10	206.05	25.95	14.41%
18,000	188.30	216.65	28.35	15.06%
20,000	196.50	227.25	30.75	15.65%
25,000	217.00	253.75	36.75	16.94%
30,000	237.50	280.25	42.75	18.00%
35,000	258.00	306.75	48.75	18.90%
40,000	278.50	333.25	54.75	19.66%
45,000	299.00	359.75	60.75	20.32%
50,000	319.50	386.25	66.75	20.89%
60,000	370.50	458.05	87.55	23.63%
70,000	421.50	529.85	108.35	25.71%
80,000	472.50	601.65	129.15	27.33%
90,000	523.50	673.45	149.95	28.64%
100,000	574.50	745.25	170.75	29.72%
Average Usage				
146,473	$ 811.51	$ 1,078.93	$ 267.41	32.95%
Median Usage				
110,409	$ 627.59	$ 819.99	$ 192.40	30.66%

Present Rates:			
Monthly Minimum:		$	114.50
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	50,000	$	4.10
Over	50,000	$	5.10
Proposed Rates:			
Monthly Minimum:		$	121.25
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	50,000	$	5.30
Over	50,000	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-4
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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 157.60	$ 194.00	$ 36.40	23.10%
1,000	161.27	199.30	38.03	23.58%
2,000	164.94	204.60	39.66	24.05%
3,000	168.61	209.90	41.29	24.49%
4,000	172.28	215.20	42.92	24.91%
5,000	175.95	220.50	44.55	25.32%
6,000	179.62	225.80	46.18	25.71%
7,000	183.29	231.10	47.81	26.08%
8,000	186.96	236.40	49.44	26.44%
9,000	190.63	241.70	51.07	26.79%
10,000	194.30	247.00	52.70	27.12%
12,000	201.64	257.60	55.96	27.75%
14,000	208.98	268.20	59.22	28.34%
16,000	216.32	278.80	62.48	28.88%
18,000	223.66	289.40	65.74	29.39%
20,000	231.00	300.00	69.00	29.87%
25,000	249.35	326.50	77.15	30.94%
30,000	267.70	353.00	85.30	31.86%
35,000	286.05	379.50	93.45	32.67%
40,000	304.40	406.00	101.60	33.38%
45,000	322.75	432.50	109.75	34.00%
50,000	341.10	459.00	117.90	34.56%
60,000	377.80	512.00	134.20	35.52%
70,000	414.50	565.00	150.50	36.31%
80,000	457.20	618.00	160.80	35.17%
90,000	501.40	689.80	188.40	37.57%
100,000	545.60	761.60	216.00	39.59%
Average Usage				
104,917	$ 567.33	$ 796.90	$ 229.57	40.46%
Median Usage				
-	$ 157.60	$ 194.00	$ 36.40	23.10%

Present Rates:			
Monthly Minimum:		$	157.60
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	72,000	$	3.67
Over	72,000	$	4.42
Proposed Rates:			
Monthly Minimum:		$	194.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	80,000	$	5.30
Over	80,000	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: BW 2 Inch Irrigation

Exhibit
Schedule H-4
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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 183.20	$ 194.00	$ 10.80	5.90%
1,000	187.30	199.30	12.00	6.41%
2,000	191.40	204.60	13.20	6.90%
3,000	195.50	209.90	14.40	7.37%
4,000	199.60	215.20	15.60	7.82%
5,000	203.70	220.50	16.80	8.25%
6,000	207.80	225.80	18.00	8.66%
7,000	211.90	231.10	19.20	9.06%
8,000	216.00	236.40	20.40	9.44%
9,000	220.10	241.70	21.60	9.81%
10,000	224.20	247.00	22.80	10.17%
12,000	232.40	257.60	25.20	10.84%
14,000	240.60	268.20	27.60	11.47%
16,000	248.80	278.80	30.00	12.06%
18,000	257.00	289.40	32.40	12.61%
20,000	265.20	300.00	34.80	13.12%
25,000	285.70	326.50	40.80	14.28%
30,000	306.20	353.00	46.80	15.28%
35,000	326.70	379.50	52.80	16.16%
40,000	347.20	406.00	58.80	16.94%
45,000	367.70	432.50	64.80	17.62%
50,000	388.20	459.00	70.80	18.24%
60,000	429.20	512.00	82.80	19.29%
70,000	470.20	565.00	94.80	20.16%
80,000	511.20	618.00	106.80	20.89%
90,000	562.20	689.80	127.60	22.70%
100,000	613.20	761.60	148.40	24.20%
Average Usage				
173,453	$ 987.81	$ 1,288.99	$ 301.18	30.49%
Median Usage				
110,675	$ 667.64	$ 838.25	$ 170.60	25.55%

Present Rates:			
Monthly Minimum:		$	183.20
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	80,000	$	4.10
Over	80,000	$	5.10
Proposed Rates:			
Monthly Minimum:		$	194.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	80,000	$	5.30
Over	80,000	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 3 Inch Irrigation - School

Exhibit
Schedule H-4
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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 315.20	$ 388.00	$ 72.80	23.10%
1,000	318.87	393.30	74.43	23.34%
2,000	322.54	398.60	76.06	23.58%
3,000	326.21	403.90	77.69	23.82%
4,000	329.88	409.20	79.32	24.05%
5,000	333.55	414.50	80.95	24.27%
6,000	337.22	419.80	82.58	24.49%
7,000	340.89	425.10	84.21	24.70%
8,000	344.56	430.40	85.84	24.91%
9,000	348.23	435.70	87.47	25.12%
10,000	351.90	441.00	89.10	25.32%
12,000	359.24	451.60	92.36	25.71%
14,000	366.58	462.20	95.62	26.08%
16,000	373.92	472.80	98.88	26.44%
18,000	381.26	483.40	102.14	26.79%
20,000	388.60	494.00	105.40	27.12%
25,000	406.95	520.50	113.55	27.90%
30,000	425.30	547.00	121.70	28.62%
35,000	443.65	573.50	129.85	29.27%
40,000	462.00	600.00	138.00	29.87%
45,000	480.35	626.50	146.15	30.43%
50,000	498.70	653.00	154.30	30.94%
60,000	535.40	706.00	170.60	31.86%
70,000	572.10	759.00	186.90	32.67%
80,000	608.80	812.00	203.20	33.38%
90,000	645.50	865.00	219.50	34.00%
100,000	682.20	918.00	235.80	34.56%
Average Usage				
270,292	$ 1,401.89	$ 2,027.90	$ 626.01	44.65%
Median Usage				
329,500	$ 1,663.59	$ 2,453.01	$ 789.42	47.45%

Present Rates:			
Monthly Minimum:		$	315.20
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	144,000	$	3.67
Over	144,000	$	4.42
Proposed Rates:			
Monthly Minimum:		$	388.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	160,000	$	5.30
Over	160,000	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 1 1/2 Inch Multi-Family

Exhibit
Schedule H-4
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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 98.50	$ 121.25	$ 22.75	23.10%
1,000	102.17	126.55	24.38	23.86%
2,000	105.84	131.85	26.01	24.57%
3,000	109.51	137.15	27.64	25.24%
4,000	113.18	142.45	29.27	25.86%
5,000	116.85	147.75	30.90	26.44%
6,000	120.52	153.05	32.53	26.99%
7,000	124.19	158.35	34.16	27.51%
8,000	127.86	163.65	35.79	27.99%
9,000	131.53	168.95	37.42	28.45%
10,000	135.20	174.25	39.05	28.88%
12,000	142.54	184.85	42.31	29.68%
14,000	149.88	195.45	45.57	30.40%
16,000	157.22	206.05	48.83	31.06%
18,000	164.56	216.65	52.09	31.65%
20,000	171.90	227.25	55.35	32.20%
25,000	190.25	253.75	63.50	33.38%
30,000	208.60	280.25	71.65	34.35%
35,000	226.95	306.75	79.80	35.16%
40,000	245.30	333.25	87.95	35.85%
45,000	263.65	359.75	96.10	36.45%
50,000	285.75	386.25	100.50	35.17%
60,000	329.95	458.05	128.10	38.82%
70,000	374.15	529.85	155.70	41.61%
80,000	418.35	601.65	183.30	43.81%
90,000	462.55	673.45	210.90	45.60%
100,000	506.75	745.25	238.50	47.06%
Average Usage				
8,667	$ 130.31	$ 167.19	$ 36.88	28.30%
Median Usage				
9,000	$ 131.53	$ 168.95	$ 37.42	28.45%

Present Rates:			
Monthly Minimum:		$	98.50
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	45,000	$	3.67
Over	45,000	$	4.42
Proposed Rates:			
Monthly Minimum:		$	121.25
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	50,000	$	5.30
Over	50,000	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 6 Inch Bulk (Morningstar Ranch)

Exhibit
Schedule H-4
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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 671.00	$ 826.00	$ 155.00	23.10%
1,000	676.72	834.68	157.96	23.34%
2,000	682.44	843.36	160.92	23.58%
3,000	688.16	852.04	163.88	23.81%
4,000	693.88	860.72	166.84	24.04%
5,000	699.60	869.40	169.80	24.27%
6,000	705.32	878.08	172.76	24.49%
7,000	711.04	886.76	175.72	24.71%
8,000	716.76	895.44	178.68	24.93%
9,000	722.48	904.12	181.64	25.14%
10,000	728.20	912.80	184.60	25.35%
12,000	739.64	930.16	190.52	25.76%
14,000	751.08	947.52	196.44	26.15%
16,000	762.52	964.88	202.36	26.54%
18,000	773.96	982.24	208.28	26.91%
20,000	785.40	999.60	214.20	27.27%
25,000	814.00	1,043.00	229.00	28.13%
30,000	842.60	1,086.40	243.80	28.93%
35,000	871.20	1,129.80	258.60	29.68%
40,000	899.80	1,173.20	273.40	30.38%
45,000	928.40	1,216.60	288.20	31.04%
50,000	957.00	1,260.00	303.00	31.66%
60,000	1,014.20	1,346.80	332.60	32.79%
70,000	1,071.40	1,433.60	362.20	33.81%
80,000	1,128.60	1,520.40	391.80	34.72%
90,000	1,185.80	1,607.20	421.40	35.54%
100,000	1,243.00	1,694.00	451.00	36.28%
Average Usage				
267,500	$ 2,201.10	$ 3,147.90	$ 946.80	43.01%
Median Usage				
267,000	$ 2,198.24	$ 3,143.56	$ 945.32	43.00%

Present Rates:		
Monthly Minimum:	$	671.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
All gallons	$	5.72
Proposed Rates:		
Monthly Minimum:	$	826.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
All gallons	$	8.68

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: BV 3 Inch Construction

Exhibit
Schedule H-4
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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 270.24	$ 388.00	$ 117.76	43.58%
1,000	273.83	395.18	121.35	44.32%
2,000	277.42	402.36	124.94	45.04%
3,000	281.01	409.54	128.53	45.74%
4,000	284.60	416.72	132.12	46.42%
5,000	288.19	423.90	135.71	47.09%
6,000	291.78	431.08	139.30	47.74%
7,000	295.37	438.26	142.89	48.38%
8,000	298.96	445.44	146.48	49.00%
9,000	302.55	452.62	150.07	49.60%
10,000	306.14	459.80	153.66	50.19%
12,000	313.32	474.16	160.84	51.33%
14,000	320.50	488.52	168.02	52.42%
16,000	327.68	502.88	175.20	53.47%
18,000	334.86	517.24	182.38	54.46%
20,000	342.04	531.60	189.56	55.42%
25,000	359.99	567.50	207.51	57.64%
30,000	377.94	603.40	225.46	59.65%
35,000	395.89	639.30	243.41	61.48%
40,000	413.84	675.20	261.36	63.15%
45,000	431.79	711.10	279.31	64.69%
50,000	449.74	747.00	297.26	66.10%
60,000	485.64	818.80	333.16	68.60%
70,000	521.54	890.60	369.06	70.76%
80,000	557.44	962.40	404.96	72.65%
90,000	593.34	1,034.20	440.86	74.30%
100,000	629.24	1,106.00	476.76	75.77%
Average Usage				
19,392	$ 339.86	$ 527.23	$ 187.38	55.13%
Median Usage				
3,500	$ 282.81	$ 413.13	$ 130.33	46.08%

Present Rates:			
Monthly Minimum:		$	270.24
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	99,999,999	$	3.59
Over	99,999,999	$	3.59
Proposed Rates:			
Monthly Minimum:		$	388.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	99,999,999	$	7.18
Over	99,999,999	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: RR 3 Inch Construction

Exhibit
Schedule H-4
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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 315.20	$ 388.00	$ 72.80	23.10%
1,000	318.87	393.30	74.43	23.34%
2,000	322.54	398.60	76.06	23.58%
3,000	326.21	403.90	77.69	23.82%
4,000	329.88	409.20	79.32	24.05%
5,000	333.55	414.50	80.95	24.27%
6,000	337.22	419.80	82.58	24.49%
7,000	340.89	425.10	84.21	24.70%
8,000	344.56	430.40	85.84	24.91%
9,000	348.23	435.70	87.47	25.12%
10,000	351.90	441.00	89.10	25.32%
12,000	359.24	451.60	92.36	25.71%
14,000	366.58	462.20	95.62	26.08%
16,000	373.92	472.80	98.88	26.44%
18,000	381.26	483.40	102.14	26.79%
20,000	388.60	494.00	105.40	27.12%
25,000	406.95	520.50	113.55	27.90%
30,000	425.30	547.00	121.70	28.62%
35,000	443.65	573.50	129.85	29.27%
40,000	462.00	600.00	138.00	29.87%
45,000	480.35	626.50	146.15	30.43%
50,000	498.70	653.00	154.30	30.94%
60,000	535.40	706.00	170.60	31.86%
70,000	572.10	759.00	186.90	32.67%
80,000	608.80	812.00	203.20	33.38%
90,000	645.50	865.00	219.50	34.00%
100,000	682.20	918.00	235.80	34.56%
Average Usage				
25,734	$ 409.64	$ 524.39	$ 114.75	28.01%
Median Usage				
3,500	$ 328.05	$ 406.55	$ 78.51	23.93%

Present Rates:			
Monthly Minimum:		$	315.20
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	144,000	$	3.67
Over	144,000	$	4.42
Proposed Rates:			
Monthly Minimum:		$	388.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	160,000	$	5.30
Over	160,000	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: BW 3 Inch Construction

Exhibit
Schedule H-4
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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 343.50	$ 388.00	$ 44.50	12.95%
1,000	347.60	395.18	47.58	13.69%
2,000	351.70	402.36	50.66	14.40%
3,000	355.80	409.54	53.74	15.10%
4,000	359.90	416.72	56.82	15.79%
5,000	364.00	423.90	59.90	16.46%
6,000	368.10	431.08	62.98	17.11%
7,000	372.20	438.26	66.06	17.75%
8,000	376.30	445.44	69.14	18.37%
9,000	380.40	452.62	72.22	18.99%
10,000	384.50	459.80	75.30	19.58%
12,000	392.70	474.16	81.46	20.74%
14,000	400.90	488.52	87.62	21.86%
16,000	409.10	502.88	93.78	22.92%
18,000	417.30	517.24	99.94	23.95%
20,000	425.50	531.60	106.10	24.94%
25,000	446.00	567.50	121.50	27.24%
30,000	466.50	603.40	136.90	29.35%
35,000	487.00	639.30	152.30	31.27%
40,000	507.50	675.20	167.70	33.04%
45,000	528.00	711.10	183.10	34.68%
50,000	548.50	747.00	198.50	36.19%
60,000	589.50	818.80	229.30	38.90%
70,000	630.50	890.60	260.10	41.25%
80,000	671.50	962.40	290.90	43.32%
90,000	712.50	1,034.20	321.70	45.15%
100,000	753.50	1,106.00	352.50	46.78%
Average Usage				
69,911	$ 630.13	$ 889.96	$ 259.83	41.23%
Median Usage				
7,500	$ 374.25	$ 441.85	$ 67.60	18.06%

Present Rates:			
Monthly Minimum:		$	343.50
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	160,000	$	4.10
Over	160,000	$	5.10
Proposed Rates:			
Monthly Minimum:		$	388.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	99,999,999	$	7.18
Over	99,999,999	$	7.18

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: BV Fire Lines 4 Inch

Exhibit
Schedule H-4
Page 61
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 10.00	$ 6.06	$ (3.94)	-39.38%
1,000	10.00	6.06	(3.94)	-39.38%
2,000	10.00	6.06	(3.94)	-39.38%
3,000	10.00	6.06	(3.94)	-39.38%
4,000	10.00	6.06	(3.94)	-39.38%
5,000	10.00	6.06	(3.94)	-39.38%
6,000	10.00	6.06	(3.94)	-39.38%
7,000	10.00	6.06	(3.94)	-39.38%
8,000	10.00	6.06	(3.94)	-39.38%
9,000	10.00	6.06	(3.94)	-39.38%
10,000	10.00	6.06	(3.94)	-39.38%
12,000	10.00	6.06	(3.94)	-39.38%
14,000	10.00	6.06	(3.94)	-39.38%
16,000	10.00	6.06	(3.94)	-39.38%
18,000	10.00	6.06	(3.94)	-39.38%
20,000	10.00	6.06	(3.94)	-39.38%
25,000	10.00	6.06	(3.94)	-39.38%
30,000	10.00	6.06	(3.94)	-39.38%
35,000	10.00	6.06	(3.94)	-39.38%
40,000	10.00	6.06	(3.94)	-39.38%
45,000	10.00	6.06	(3.94)	-39.38%
50,000	10.00	6.06	(3.94)	-39.38%
60,000	10.00	6.06	(3.94)	-39.38%
70,000	10.00	6.06	(3.94)	-39.38%
80,000	10.00	6.06	(3.94)	-39.38%
90,000	10.00	6.06	(3.94)	-39.38%
100,000	10.00	6.06	(3.94)	-39.38%
Average Usage				
-	$ 10.00	$ 6.06	$ (3.94)	-39.38%
Median Usage				
-	$ 10.00	$ 6.06	$ (3.94)	-39.38%

Present Rates:
Monthly Minimum: $ 10.00

Proposed Rates:
Monthly Minimum: $ 6.06

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: Fire Lines Up to 5 Inch

Exhibit
Schedule H-4
Page 63
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 5.00	$ 6.06	$ 1.06	21.25%
1,000	5.00	6.06	1.06	21.25%
2,000	5.00	6.06	1.06	21.25%
3,000	5.00	6.06	1.06	21.25%
4,000	5.00	6.06	1.06	21.25%
5,000	5.00	6.06	1.06	21.25%
6,000	5.00	6.06	1.06	21.25%
7,000	5.00	6.06	1.06	21.25%
8,000	5.00	6.06	1.06	21.25%
9,000	5.00	6.06	1.06	21.25%
10,000	5.00	6.06	1.06	21.25%
12,000	5.00	6.06	1.06	21.25%
14,000	5.00	6.06	1.06	21.25%
16,000	5.00	6.06	1.06	21.25%
18,000	5.00	6.06	1.06	21.25%
20,000	5.00	6.06	1.06	21.25%
25,000	5.00	6.06	1.06	21.25%
30,000	5.00	6.06	1.06	21.25%
35,000	5.00	6.06	1.06	21.25%
40,000	5.00	6.06	1.06	21.25%
45,000	5.00	6.06	1.06	21.25%
50,000	5.00	6.06	1.06	21.25%
60,000	5.00	6.06	1.06	21.25%
70,000	5.00	6.06	1.06	21.25%
80,000	5.00	6.06	1.06	21.25%
90,000	5.00	6.06	1.06	21.25%
100,000	5.00	6.06	1.06	21.25%
Average Usage				
-	$ 5.00	$ 6.06	$ 1.06	21.25%
Median Usage				
-	$ 5.00	$ 6.06	$ 1.06	21.25%

Present Rates:
Monthly Minimum: $ 5.00

Proposed Rates:
Monthly Minimum: $ 6.06

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: RR Fire Lines Up to 5 Inch - School

Exhibit
Schedule H-4
Page 64
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 4.75	$ 5.76	$ 1.01	21.25%
1,000	4.75	5.76	1.01	21.25%
2,000	4.75	5.76	1.01	21.25%
3,000	4.75	5.76	1.01	21.25%
4,000	4.75	5.76	1.01	21.25%
5,000	4.75	5.76	1.01	21.25%
6,000	4.75	5.76	1.01	21.25%
7,000	4.75	5.76	1.01	21.25%
8,000	4.75	5.76	1.01	21.25%
9,000	4.75	5.76	1.01	21.25%
10,000	4.75	5.76	1.01	21.25%
12,000	4.75	5.76	1.01	21.25%
14,000	4.75	5.76	1.01	21.25%
16,000	4.75	5.76	1.01	21.25%
18,000	4.75	5.76	1.01	21.25%
20,000	4.75	5.76	1.01	21.25%
25,000	4.75	5.76	1.01	21.25%
30,000	4.75	5.76	1.01	21.25%
35,000	4.75	5.76	1.01	21.25%
40,000	4.75	5.76	1.01	21.25%
45,000	4.75	5.76	1.01	21.25%
50,000	4.75	5.76	1.01	21.25%
60,000	4.75	5.76	1.01	21.25%
70,000	4.75	5.76	1.01	21.25%
80,000	4.75	5.76	1.01	21.25%
90,000	4.75	5.76	1.01	21.25%
100,000	4.75	5.76	1.01	21.25%
Average Usage				
-	$ 4.75	$ 5.76	$ 1.01	21.25%
Median Usage				
-	$ 4.75	$ 5.76	$ 1.01	21.25%

Present Rates:
Monthly Minimum: $ 4.75

Proposed Rates:
Monthly Minimum: $ 5.76

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: BV Fire Lines 6 Inch

Exhibit
Schedule H-4
Page 65
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 16.89	$ 12.13	$ (4.77)	-28.21%
1,000	16.89	12.13	(4.77)	-28.21%
2,000	16.89	12.13	(4.77)	-28.21%
3,000	16.89	12.13	(4.77)	-28.21%
4,000	16.89	12.13	(4.77)	-28.21%
5,000	16.89	12.13	(4.77)	-28.21%
6,000	16.89	12.13	(4.77)	-28.21%
7,000	16.89	12.13	(4.77)	-28.21%
8,000	16.89	12.13	(4.77)	-28.21%
9,000	16.89	12.13	(4.77)	-28.21%
10,000	16.89	12.13	(4.77)	-28.21%
12,000	16.89	12.13	(4.77)	-28.21%
14,000	16.89	12.13	(4.77)	-28.21%
16,000	16.89	12.13	(4.77)	-28.21%
18,000	16.89	12.13	(4.77)	-28.21%
20,000	16.89	12.13	(4.77)	-28.21%
25,000	16.89	12.13	(4.77)	-28.21%
30,000	16.89	12.13	(4.77)	-28.21%
35,000	16.89	12.13	(4.77)	-28.21%
40,000	16.89	12.13	(4.77)	-28.21%
45,000	16.89	12.13	(4.77)	-28.21%
50,000	16.89	12.13	(4.77)	-28.21%
60,000	16.89	12.13	(4.77)	-28.21%
70,000	16.89	12.13	(4.77)	-28.21%
80,000	16.89	12.13	(4.77)	-28.21%
90,000	16.89	12.13	(4.77)	-28.21%
100,000	16.89	12.13	(4.77)	-28.21%
Average Usage				
-	$ 16.89	$ 12.13	$ (4.77)	-28.21%
Median Usage				
-	$ 16.89	$ 12.13	$ (4.77)	-28.21%

Present Rates:
Monthly Minimum: $ 16.89

Proposed Rates:
Monthly Minimum: $ 12.13

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: RR Fire Lines 6 Inch

Exhibit
Schedule H-4
Page 66
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 9.85	$ 12.13	$ 2.28	23.10%
1,000	9.85	12.13	2.28	23.10%
2,000	9.85	12.13	2.28	23.10%
3,000	9.85	12.13	2.28	23.10%
4,000	9.85	12.13	2.28	23.10%
5,000	9.85	12.13	2.28	23.10%
6,000	9.85	12.13	2.28	23.10%
7,000	9.85	12.13	2.28	23.10%
8,000	9.85	12.13	2.28	23.10%
9,000	9.85	12.13	2.28	23.10%
10,000	9.85	12.13	2.28	23.10%
12,000	9.85	12.13	2.28	23.10%
14,000	9.85	12.13	2.28	23.10%
16,000	9.85	12.13	2.28	23.10%
18,000	9.85	12.13	2.28	23.10%
20,000	9.85	12.13	2.28	23.10%
25,000	9.85	12.13	2.28	23.10%
30,000	9.85	12.13	2.28	23.10%
35,000	9.85	12.13	2.28	23.10%
40,000	9.85	12.13	2.28	23.10%
45,000	9.85	12.13	2.28	23.10%
50,000	9.85	12.13	2.28	23.10%
60,000	9.85	12.13	2.28	23.10%
70,000	9.85	12.13	2.28	23.10%
80,000	9.85	12.13	2.28	23.10%
90,000	9.85	12.13	2.28	23.10%
100,000	9.85	12.13	2.28	23.10%
Average Usage				
-	$ 9.85	$ 12.13	$ 2.28	23.10%
Median Usage				
-	$ 9.85	$ 12.13	$ 2.28	23.10%

Present Rates:
Monthly Minimum: $ 9.85

Proposed Rates:
Monthly Minimum: $ 12.13

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: BV Fire Lines 8 Inch

Exhibit
Schedule H-4
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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 27.02	$ 19.40	$ (7.62)	-28.21%
1,000	27.02	19.40	(7.62)	-28.21%
2,000	27.02	19.40	(7.62)	-28.21%
3,000	27.02	19.40	(7.62)	-28.21%
4,000	27.02	19.40	(7.62)	-28.21%
5,000	27.02	19.40	(7.62)	-28.21%
6,000	27.02	19.40	(7.62)	-28.21%
7,000	27.02	19.40	(7.62)	-28.21%
8,000	27.02	19.40	(7.62)	-28.21%
9,000	27.02	19.40	(7.62)	-28.21%
10,000	27.02	19.40	(7.62)	-28.21%
12,000	27.02	19.40	(7.62)	-28.21%
14,000	27.02	19.40	(7.62)	-28.21%
16,000	27.02	19.40	(7.62)	-28.21%
18,000	27.02	19.40	(7.62)	-28.21%
20,000	27.02	19.40	(7.62)	-28.21%
25,000	27.02	19.40	(7.62)	-28.21%
30,000	27.02	19.40	(7.62)	-28.21%
35,000	27.02	19.40	(7.62)	-28.21%
40,000	27.02	19.40	(7.62)	-28.21%
45,000	27.02	19.40	(7.62)	-28.21%
50,000	27.02	19.40	(7.62)	-28.21%
60,000	27.02	19.40	(7.62)	-28.21%
70,000	27.02	19.40	(7.62)	-28.21%
80,000	27.02	19.40	(7.62)	-28.21%
90,000	27.02	19.40	(7.62)	-28.21%
100,000	27.02	19.40	(7.62)	-28.21%
Average Usage				
-	$ 27.02	$ 19.40	$ (7.62)	-28.21%
Median Usage				
-	$ 27.02	$ 19.40	$ (7.62)	-28.21%

Present Rates:
Monthly Minimum: $ 27.02

Proposed Rates:
Monthly Minimum: $ 19.40

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: RR Fire Lines 8 Inch

Exhibit
Schedule H-4
Page 68
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 15.76	$ 19.40	$ 3.64	23.10%
1,000	15.76	19.40	3.64	23.10%
2,000	15.76	19.40	3.64	23.10%
3,000	15.76	19.40	3.64	23.10%
4,000	15.76	19.40	3.64	23.10%
5,000	15.76	19.40	3.64	23.10%
6,000	15.76	19.40	3.64	23.10%
7,000	15.76	19.40	3.64	23.10%
8,000	15.76	19.40	3.64	23.10%
9,000	15.76	19.40	3.64	23.10%
10,000	15.76	19.40	3.64	23.10%
12,000	15.76	19.40	3.64	23.10%
14,000	15.76	19.40	3.64	23.10%
16,000	15.76	19.40	3.64	23.10%
18,000	15.76	19.40	3.64	23.10%
20,000	15.76	19.40	3.64	23.10%
25,000	15.76	19.40	3.64	23.10%
30,000	15.76	19.40	3.64	23.10%
35,000	15.76	19.40	3.64	23.10%
40,000	15.76	19.40	3.64	23.10%
45,000	15.76	19.40	3.64	23.10%
50,000	15.76	19.40	3.64	23.10%
60,000	15.76	19.40	3.64	23.10%
70,000	15.76	19.40	3.64	23.10%
80,000	15.76	19.40	3.64	23.10%
90,000	15.76	19.40	3.64	23.10%
100,000	15.76	19.40	3.64	23.10%
Average Usage				
-	$ 15.76	$ 19.40	$ 3.64	23.10%
Median Usage				
-	$ 15.76	$ 19.40	$ 3.64	23.10%

Present Rates:
Monthly Minimum: $ 15.76

Proposed Rates:
Monthly Minimum: $ 19.40

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 5/8x3/4 Inch Residential

Exhibit
Schedule H-5
Page 1
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	113	123	127	152	161	154	141	143	159	144	154	153	1,724	1,724	-
1	1,000	717	701	793	908	817	842	883	970	924	948	1,069	757	10,329	12,053	5,170
1,001	2,000	1,115	1,045	1,115	1,404	1,293	1,320	1,515	1,539	1,514	1,651	1,848	1,289	16,648	28,701	30,150
2,001	3,000	1,199	1,091	1,204	1,452	1,434	1,436	1,573	1,652	1,711	1,678	1,810	1,363	17,603	46,304	74,166
3,001	4,000	1,151	1,027	1,147	1,251	1,232	1,278	1,395	1,395	1,418	1,464	1,466	1,279	15,503	61,807	128,435
4,001	5,000	905	854	968	958	1,064	1,056	1,072	1,052	1,029	1,068	989	1,075	12,090	73,897	182,846
5,001	6,000	728	737	768	732	791	736	697	711	763	719	648	809	8,839	82,736	231,465
6,001	7,000	573	571	562	564	587	549	526	507	524	485	436	594	6,478	89,214	273,575
7,001	8,000	497	461	477	411	467	417	353	396	363	331	242	490	4,905	94,119	310,365
8,001	9,000	375	390	367	300	339	295	286	262	234	245	186	318	3,597	97,716	340,941
9,001	10,000	310	326	312	211	233	255	182	154	175	169	129	237	2,693	100,409	366,526
10,001	11,000	240	270	238	186	181	177	137	127	119	114	104	187	2,080	102,489	388,367
11,001	12,000	190	235	185	156	144	121	98	76	86	81	56	152	1,580	104,069	406,538
12,001	13,000	154	186	154	123	110	120	81	70	83	59	49	112	1,301	105,370	422,801
13,001	14,000	136	163	130	71	92	85	86	51	54	45	52	108	1,073	106,443	437,287
14,001	15,000	122	167	136	81	77	102	75	52	44	30	46	70	1,002	107,445	451,816
15,001	16,000	108	122	99	65	62	76	51	42	37	32	24	67	785	108,230	463,984
16,001	17,000	99	104	90	57	56	56	25	29	31	27	25	44	643	108,873	474,594
17,001	18,000	76	100	70	63	52	45	37	20	16	22	11	51	563	109,436	484,447
18,001	19,000	67	118	59	35	29	45	28	20	27	18	11	34	491	109,927	493,531
19,001	20,000	61	84	53	30	36	28	16	21	18	20	14	31	412	110,339	501,565
20,001	21,000	51	56	52	20	31	33	22	11	14	10	9	30	339	110,678	508,514
21,001	22,000	39	64	38	14	23	26	18	11	11	10	10	23	287	110,965	514,685
22,001	23,000	40	47	33	23	22	20	14	14	10	3	11	27	264	111,229	520,625
23,001	24,000	26	42	29	26	14	14	10	12	9	5	12	21	220	111,449	525,795
24,001	25,000	29	31	29	11	9	12	8	10	6	7	9	14	175	111,624	530,083
25,001	26,000	23	37	22	12	13	13	3	9	5	3	7	11	158	111,782	534,112
26,001	27,000	20	27	20	15	13	12	11	10	3	11	5	11	158	111,940	538,299
27,001	28,000	20	35	17	8	13	10	5	5	5	2	2	11	133	112,073	541,957
28,001	29,000	16	31	17	8	8	11	6	6	4	9	1	7	124	112,197	545,491
29,001	30,000	12	20	16	5	4	5	2	5	1	4	5	11	90	112,287	548,146
30,001	31,000	9	15	19	6	7	6	3	4	3	1	-	3	76	112,363	550,464
31,001	32,000	10	18	8	7	4	10	3	1	5	3	-	7	76	112,439	552,858
32,001	33,000	5	17	11	5	2	7	2	4	3	1	4	7	68	112,507	555,068
33,001	34,000	6	17	7	9	6	3	4	-	3	1	2	4	62	112,569	557,145
34,001	35,000	8	19	9	4	8	8	4	5	2	1	-	3	71	112,640	559,594
35,001	36,000	9	13	2	6	8	1	6	3	4	2	3	7	64	112,704	561,866
36,001	37,000	5	12	6	3	6	4	5	-	1	1	2	1	46	112,750	563,546
37,001	38,000	3	7	3	5	1	5	1	1	2	3	1	5	37	112,787	564,933
38,001	39,000	5	8	8	4	6	3	2	1	1	1	-	4	43	112,830	566,589
39,001	40,000	6	13	5	-	1	2	1	2	-	-	1	2	33	112,863	567,892
40,001	41,000	7	5	4	2	2	1	3	1	-	2	1	5	33	112,896	569,229
41,001	42,000	2	4	6	2	4	4	3	1	-	1	3	1	31	112,927	570,515
42,001	43,000	5	9	2	2	1	2	2	1	1	1	2	2	30	112,957	571,790

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 5/8x3/4 Inch Residential

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
43,001	44,000	7	7	4	1	4	7	-	-	-	2	-	1	33	112,990	573,226
44,001	45,000	4	3	5	2	1	2	1	2	1	4	1	-	26	113,016	574,383
45,001	46,000	3	3	1	-	2	1	1	2	-	-	-	3	16	113,032	575,111
46,001	47,000	3	3	1	1	2	1	2	1	1	2	-	-	17	113,049	575,901
47,001	48,000	1	2	3	1	1	2	-	-	-	-	2	-	12	113,061	576,471
48,001	49,000	2	3	4	3	2	1	-	1	1	2	1	3	23	113,084	577,587
49,001	50,000	4	2	5	1	1	3	-	-	-	-	1	-	17	113,101	578,428
50,001	51,000	-	-	3	-	-	1	-	1	-	-	-	1	6	113,107	578,731
51,001	52,000	1	4	1	1	1	-	2	1	1	-	-	-	12	113,119	579,349
52,001	53,000	3	1	1	3	-	-	-	2	1	1	1	1	14	113,133	580,084
53,001	54,000	-	3	1	-	1	1	1	1	2	-	-	2	12	113,145	580,726
54,001	55,000	-	1	-	-	-	1	1	1	1	-	-	1	6	113,151	581,053
55,001	56,000	1	3	-	-	-	1	-	-	1	1	-	-	7	113,158	581,442
56,001	57,000	1	-	1	-	-	-	-	-	-	1	1	-	4	113,162	581,668
57,001	58,000	-	-	2	-	-	-	-	-	-	-	1	-	3	113,165	581,840
58,001	59,000	3	2	-	-	1	1	-	1	-	-	1	-	9	113,174	582,367
59,001	60,000	-	1	1	1	-	2	-	-	-	1	-	-	6	113,180	582,724
60,001	61,000	1	3	1	-	-	-	-	1	-	1	-	-	7	113,187	583,147
61,001	62,000	-	-	-	-	-	1	-	-	-	1	1	1	4	113,191	583,393
62,001	63,000	-	2	1	-	-	-	1	-	-	1	-	-	5	113,196	583,706
63,001	64,000	2	1	1	-	-	-	-	1	-	-	-	1	6	113,202	584,087
64,001	65,000	2	1	1	1	-	-	-	-	-	-	-	-	5	113,207	584,409
65,001	66,000	-	2	-	-	1	-	-	-	-	-	-	-	3	113,210	584,606
66,001	67,000	-	1	-	-	1	-	-	-	-	-	-	1	3	113,213	584,805
67,001	68,000	-	-	1	-	1	-	-	-	1	1	-	-	4	113,217	585,075
68,001	69,000	1	1	-	1	1	-	-	-	-	-	-	-	4	113,221	585,349
69,001	70,000	1	-	-	-	-	-	-	1	1	1	-	-	4	113,225	585,627
70,001	71,000	-	3	-	1	-	-	-	-	-	1	1	-	6	113,231	586,050
71,001	72,000	-	1	-	-	-	-	1	-	1	-	-	-	3	113,234	586,265
72,001	73,000	-	-	-	1	-	-	-	-	-	1	-	-	2	113,236	586,410
73,001	74,000	-	-	1	-	1	-	1	-	-	-	-	-	3	113,239	586,630
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	1	1	113,240	586,705
75,001	76,000	-	-	1	-	2	-	-	-	-	-	-	-	3	113,243	586,931
76,001	77,000	-	-	-	-	-	-	-	-	-	1	-	-	1	113,244	587,008
77,001	78,000	-	-	1	-	-	-	1	-	-	-	-	-	2	113,246	587,163
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	113,246	587,163
79,001	80,000	-	-	-	-	-	-	-	-	1	-	-	-	1	113,247	587,242
80,001	81,000	-	-	-	1	1	-	-	-	-	-	1	-	3	113,250	587,484
81,001	82,000	-	1	-	-	-	-	-	-	-	-	-	-	1	113,251	587,565
82,001	83,000	-	-	1	1	-	1	-	-	1	-	-	1	5	113,256	587,978
83,001	84,000	-	3	-	-	-	-	-	1	-	-	-	1	5	113,261	588,395
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	113,261	588,395
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	113,261	588,395
86,001	87,000	2	-	-	-	-	1	-	-	-	-	-	-	3	113,264	588,655

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 5/8x3/4 Inch Residential

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Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
87,001	88,000	-	1	1	-	-	-	-	-	-	-	-	-	2	113,266	588,830
88,001	89,000	1	-	-	-	-	-	-	-	-	-	-	-	1	113,267	588,918
89,001	90,000	-	-	-	-	-	-	-	-	-	-	1	-	1	113,268	589,008
90,001	91,000	-	1	-	-	-	-	-	-	-	-	1	-	2	113,270	589,189
91,001	92,000	2	-	-	-	-	-	-	-	1	-	-	-	3	113,273	589,463
92,001	93,000	-	-	-	-	-	-	-	-	-	-	1	-	1	113,274	589,556
93,001	94,000	-	1	-	-	-	-	-	-	-	1	-	-	2	113,276	589,743
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	113,276	589,743
95,001	96,000	-	1	1	1	-	-	-	-	-	-	-	-	3	113,279	590,029
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	113,279	590,029
97,001	98,000	-	-	-	-	-	-	-	-	1	-	-	-	1	113,280	590,127
98,001	99,000	-	1	1	1	-	-	-	-	1	-	-	-	4	113,284	590,521
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	113,284	590,521
155,106	155,106	1	-	-	-	-	-	-	-	-	-	-	-	1	113,285	590,676
130,563	130,563	1	-	-	-	-	-	-	-	-	-	-	-	1	113,286	590,806
115,740	115,740	-	1	-	-	-	-	-	-	-	-	-	-	1	113,287	590,922
141,412	141,412	-	1	-	-	-	-	-	-	-	-	-	-	1	113,288	591,064
126,036	126,036	-	1	-	-	-	-	-	-	-	-	-	-	1	113,289	591,190
154,161	154,161	-	1	-	-	-	-	-	-	-	-	-	-	1	113,290	591,344
115,345	115,345	-	1	-	-	-	-	-	-	-	-	-	-	1	113,291	591,459
726,913	726,913	-	1	-	-	-	-	-	-	-	-	-	-	1	113,292	592,186
136,094	136,094	-	1	-	-	-	-	-	-	-	-	-	-	1	113,293	592,322
158,910	158,910	-	-	1	-	-	-	-	-	-	-	-	-	1	113,294	592,481
112,069	112,069	-	-	1	-	-	-	-	-	-	-	-	-	1	113,295	592,593
221,044	221,044	-	-	1	-	-	-	-	-	-	-	-	-	1	113,296	592,814
107,267	107,267	-	-	1	-	-	-	-	-	-	-	-	-	1	113,297	592,921
194,174	194,174	-	-	1	-	-	-	-	-	-	-	-	-	1	113,298	593,116
130,893	130,893	-	-	-	1	-	-	-	-	-	-	-	-	1	113,299	593,247
247,174	247,174	-	-	-	1	-	-	-	-	-	-	-	-	1	113,300	593,494
104,262	104,262	-	-	-	1	-	-	-	-	-	-	-	-	1	113,301	593,598
188,704	188,704	-	-	-	-	1	-	-	-	-	-	-	-	1	113,302	593,787
110,720	110,720	-	-	-	-	-	1	-	-	-	-	-	-	1	113,303	593,897
121,151	121,151	-	-	-	-	-	1	-	-	-	-	-	-	1	113,304	594,019
193,396	193,396	-	-	-	-	-	1	-	-	-	-	-	-	1	113,305	594,212
128,990	128,990	-	-	-	-	-	-	1	-	-	-	-	-	1	113,306	594,341
169,883	169,883	-	-	-	-	-	-	-	1	-	-	-	-	1	113,307	594,511
106,052	106,052	-	-	-	-	-	-	-	-	1	-	-	-	1	113,308	594,617
168,837	168,837	-	-	-	-	-	-	-	-	-	1	-	-	1	113,309	594,786
308,939	308,939	-	-	-	-	-	-	-	-	-	1	-	-	1	113,310	595,095
112,990	112,990	-	-	-	-	-	-	-	-	-	1	-	-	1	113,311	595,208
127,479	127,479	-	-	-	-	-	-	-	-	-	1	-	-	1	113,312	595,335
164,735	164,735	-	-	-	-	-	-	-	-	-	1	-	-	1	113,313	595,500
104,284	104,284	-	-	-	-	-	-	-	-	-	1	-	-	1	113,314	595,604
149,401	149,401	-	-	-	-	-	-	-	-	-	1	-	-	1	113,315	595,754

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 5/8x3/4 Inch Residential

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
461,753	461,753	-	-	-	-	-	-	-	-	-	-	1	-	1	113,316	596,215
180,908	180,908	-	-	-	-	-	-	-	-	-	-	1	-	1	113,317	596,396
135,280	135,280	-	-	-	-	-	-	-	-	-	-	1	-	1	113,318	596,531
119,630	119,630	-	-	-	-	-	-	-	-	-	-	1	-	1	113,319	596,651
469,463	469,463	-	-	-	-	-	-	-	-	-	-	-	1	1	113,320	597,121
137,607	137,607	-	-	-	-	-	-	-	-	-	-	-	1	1	113,321	597,258
144,290	144,290	-	-	-	-	-	-	-	-	-	-	-	1	1	113,322	597,402
162,020	162,020	-	-	-	-	-	-	-	-	-	-	-	1	1	113,323	597,564
144,409	144,409	-	-	-	-	-	-	-	-	-	-	-	1	1	113,324	597,709
	-													-	113,324	597,709
Totals		9,339	9,491	9,467	9,432	9,488	9,435	9,408	9,424	9,440	9,462	9,478	9,460	113,324		

Average Usage	5,274
Median Usage	3,500
Average # Customers	9,444
Change in Number of Customers	121

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR 5/8x3/4 Inch Residential

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Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	161	182	166	212	208	217	220	197	219	210	219	169	2,380	2,380	-
1	1,000	368	389	393	511	450	487	491	501	462	556	579	468	5,655	8,035	2,830
1,001	2,000	587	474	470	644	570	642	733	678	718	800	884	614	7,814	15,849	14,555
2,001	3,000	813	635	679	862	806	799	973	932	949	1,044	1,151	879	10,522	26,371	40,865
3,001	4,000	884	729	794	921	838	955	1,013	974	1,030	1,070	1,157	1,016	11,381	37,752	80,705
4,001	5,000	806	732	729	813	863	807	847	881	883	920	910	914	10,105	47,857	126,182
5,001	6,000	308	289	289	338	316	345	364	360	374	364	355	351	4,053	51,910	148,476
6,001	7,000	650	637	635	635	679	673	657	660	666	641	576	676	7,785	59,695	199,082
7,001	8,000	476	469	549	457	531	522	449	511	495	448	402	516	5,825	65,520	242,773
8,001	9,000	391	445	385	345	407	321	300	357	356	260	262	372	4,201	69,721	278,483
9,001	10,000	313	317	335	265	295	250	249	252	257	201	184	260	3,178	72,899	308,676
10,001	11,000	236	291	255	207	227	187	145	171	167	154	119	194	2,353	75,252	333,383
11,001	12,000	144	217	238	134	171	159	121	126	113	84	79	140	1,726	76,978	353,233
12,001	13,000	120	162	155	115	141	118	94	80	103	71	70	123	1,352	78,330	370,134
13,001	14,000	99	146	146	99	101	101	64	64	59	46	32	83	1,040	79,370	384,174
14,001	15,000	89	121	96	64	69	63	61	59	36	47	38	70	813	80,183	395,963
15,001	16,000	82	100	96	63	59	71	49	39	39	32	21	54	705	80,888	406,891
16,001	17,000	75	73	78	48	41	51	36	34	28	26	18	46	554	81,442	416,033
17,001	18,000	46	71	67	48	51	48	34	31	29	18	18	39	500	81,942	424,783
18,001	19,000	37	62	51	35	35	35	21	22	22	17	15	19	371	82,313	431,646
19,001	20,000	40	73	67	39	35	36	22	22	19	24	12	29	418	82,731	439,798
20,001	21,000	39	43	45	22	20	20	19	15	12	11	12	18	276	83,007	445,456
21,001	22,000	25	35	35	29	14	19	11	11	7	11	8	14	219	83,226	450,164
22,001	23,000	21	34	24	15	17	16	9	9	11	8	14	9	187	83,413	454,372
23,001	24,000	13	33	19	15	10	16	9	8	9	6	6	13	157	83,570	458,062
24,001	25,000	16	34	15	14	15	13	8	7	8	6	7	9	152	83,722	461,786
25,001	26,000	14	26	24	7	9	7	8	8	7	7	2	6	125	83,847	464,973
26,001	27,000	13	12	15	15	5	4	7	6	3	1	2	13	96	83,943	467,517
27,001	28,000	11	21	17	5	4	8	7	4	2	4	6	7	96	84,039	470,157
28,001	29,000	3	16	15	12	10	9	8	4	4	3	1	7	92	84,131	472,779
29,001	30,000	7	9	7	8	7	7	3	6	4	-	-	2	60	84,191	474,549
30,001	31,000	6	12	10	6	5	5	3	6	1	3	-	4	61	84,252	476,410
31,001	32,000	4	1	12	4	5	7	5	4	-	3	1	3	49	84,301	477,953
32,001	33,000	6	9	12	2	2	2	3	5	1	1	2	2	47	84,348	479,481
33,001	34,000	3	18	10	4	-	-	3	2	3	2	1	5	51	84,399	481,190
34,001	35,000	6	5	7	6	2	8	1	1	3	1	3	4	47	84,446	482,811
35,001	36,000	6	8	6	6	4	3	4	3	2	4	2	-	48	84,494	484,515
36,001	37,000	5	11	6	4	4	4	-	-	1	-	-	3	38	84,532	485,902
37,001	38,000	2	8	9	2	2	-	3	2	-	2	-	-	30	84,562	487,027
38,001	39,000	5	5	8	6	7	2	3	1	4	1	2	-	44	84,606	488,721
39,001	40,000	3	3	2	3	3	1	2	1	2	1	-	1	22	84,628	489,590
40,001	41,000	1	7	6	2	1	4	3	1	2	3	1	-	31	84,659	490,846
41,001	42,000	5	2	3	6	1	8	-	2	2	1	-	-	30	84,689	492,091
42,001	43,000	2	3	-	5	2	1	1	-	-	1	-	1	16	84,705	492,771

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR 5/8x3/4 Inch Residential

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Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
43,001	44,000	3	7	4	2	2	-	3	2	-	-	-	-	23	84,728	493,771
44,001	45,000	2	-	4	2	1	-	1	-	3	1	-	-	14	84,742	494,394
45,001	46,000	4	4	1	-	2	1	1	1	1	2	-	-	17	84,759	495,168
46,001	47,000	2	4	3	-	2	-	1	-	1	-	-	-	13	84,772	495,772
47,001	48,000	1	3	1	2	2	1	-	-	2	-	1	2	15	84,787	496,485
48,001	49,000	1	1	3	3	1	4	1	-	-	-	-	-	14	84,801	497,164
49,001	50,000	1	2	3	3	2	-	1	-	-	-	1	-	13	84,814	497,807
50,001	51,000	1	4	2	1	-	1	1	4	-	-	-	-	14	84,828	498,514
51,001	52,000	2	2	2	-	-	2	-	3	1	-	-	-	12	84,840	499,132
52,001	53,000	-	2	2	-	1	-	-	1	-	-	1	-	7	84,847	499,500
53,001	54,000	-	1	-	3	-	-	-	1	-	-	-	-	5	84,852	499,767
54,001	55,000	1	1	1	1	-	-	-	-	-	1	-	-	5	84,857	500,040
55,001	56,000	-	2	2	1	-	1	1	1	2	-	-	-	10	84,867	500,595
56,001	57,000	-	1	2	-	-	1	-	-	-	-	-	2	6	84,873	500,934
57,001	58,000	-	2	1	1	-	2	1	2	-	1	-	1	11	84,884	501,566
58,001	59,000	1	1	-	-	-	-	1	-	-	-	-	-	3	84,887	501,742
59,001	60,000	2	3	3	-	1	2	-	-	1	1	-	-	13	84,900	502,515
60,001	61,000	-	1	1	1	-	-	-	-	1	-	-	-	4	84,904	502,757
61,001	62,000	-	2	3	-	-	-	1	-	-	-	-	-	6	84,910	503,126
62,001	63,000	-	1	-	-	-	1	-	-	-	-	-	-	2	84,912	503,251
63,001	64,000	-	2	3	-	-	1	-	1	-	-	-	1	8	84,920	503,759
64,001	65,000	2	1	-	-	1	-	-	-	-	1	-	-	5	84,925	504,082
65,001	66,000	1	2	1	-	-	-	2	-	-	-	-	2	8	84,933	504,606
66,001	67,000	1	-	-	-	-	-	-	-	-	-	-	-	1	84,934	504,672
67,001	68,000	-	-	2	-	-	-	-	1	-	-	-	-	3	84,937	504,875
68,001	69,000	2	1	-	1	-	3	-	-	-	-	1	-	8	84,945	505,423
69,001	70,000	2	-	1	-	-	-	-	-	-	-	-	-	3	84,948	505,631
70,001	71,000	1	-	-	-	-	-	-	3	-	-	-	-	4	84,952	505,913
71,001	72,000	-	-	-	-	-	-	-	1	-	-	-	-	1	84,953	505,985
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84,953	505,985
73,001	74,000	-	1	-	-	1	-	-	-	-	-	-	-	2	84,955	506,132
74,001	75,000	-	-	-	-	-	1	1	-	-	-	-	-	2	84,957	506,281
75,001	76,000	-	-	-	1	1	-	-	-	-	-	-	-	2	84,959	506,432
76,001	77,000	-	-	1	-	-	-	-	-	-	-	-	-	1	84,960	506,508
77,001	78,000	-	-	1	-	-	-	-	-	-	2	-	-	3	84,963	506,741
78,001	79,000	-	1	-	-	-	-	-	-	1	-	-	-	2	84,965	506,898
79,001	80,000	-	1	1	1	-	-	-	1	-	-	-	1	5	84,970	507,295
80,001	81,000	-	-	-	-	-	-	1	-	-	-	-	-	1	84,971	507,376
81,001	82,000	-	1	-	-	-	-	1	-	-	-	-	-	2	84,973	507,539
82,001	83,000	-	1	-	-	-	-	-	1	1	-	-	-	3	84,976	507,786
83,001	84,000	-	-	1	-	-	-	-	-	-	-	-	-	1	84,977	507,870
84,001	85,000	-	-	-	1	-	1	-	-	-	-	-	-	2	84,979	508,039
85,001	86,000	-	-	-	-	-	-	-	-	-	1	-	-	1	84,980	508,124
86,001	87,000	-	2	1	-	-	-	-	-	-	-	-	-	3	84,983	508,384

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR 5/8x3/4 Inch Residential

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84,983	508,384
88,001	89,000	1	-	-	1	-	-	-	-	1	-	-	-	3	84,986	508,649
89,001	90,000	-	-	1	-	-	-	-	-	-	-	-	-	1	84,987	508,739
90,001	91,000	-	1	1	-	-	-	-	-	-	-	-	-	2	84,989	508,920
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84,989	508,920
92,001	93,000	-	-	1	-	-	-	-	-	-	-	-	-	1	84,990	509,012
93,001	94,000	-	-	-	-	-	1	1	-	-	-	-	-	2	84,992	509,199
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84,992	509,199
95,001	96,000	-	1	-	-	1	-	-	-	-	-	-	-	2	84,994	509,390
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84,994	509,390
97,001	98,000	-	1	-	-	-	-	-	-	-	-	-	-	1	84,995	509,488
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84,995	509,488
99,001	100,000	1	-	-	-	-	-	-	-	-	-	-	-	1	84,996	509,587
129,168	129,168	-	1	-	-	-	-	-	-	-	-	-	-	1	84,997	509,716
178,000	178,000	-	1	-	-	-	-	-	-	-	-	-	-	1	84,998	509,894
183,492	183,492	-	1	-	-	-	-	-	-	-	-	-	-	1	84,999	510,078
253,620	253,620	-	-	1	-	-	-	-	-	-	-	-	-	1	85,000	510,332
124,238	124,238	-	-	1	-	-	-	-	-	-	-	-	-	1	85,001	510,456
187,489	187,489	-	-	1	-	-	-	-	-	-	-	-	-	1	85,002	510,643
104,000	104,000	-	-	1	-	-	-	-	-	-	-	-	-	1	85,003	510,747
133,456	133,456	-	-	1	-	-	-	-	-	-	-	-	-	1	85,004	510,881
103,000	103,000	-	-	-	1	-	-	-	-	-	-	-	-	1	85,005	510,984
175,000	175,000	-	-	-	1	-	-	-	-	-	-	-	-	1	85,006	511,159
158,000	158,000	-	-	-	1	-	-	-	-	-	-	-	-	1	85,007	511,317
142,785	142,785	-	-	-	1	-	-	-	-	-	-	-	-	1	85,008	511,460
234,560	234,560	-	-	-	1	-	-	-	-	-	-	-	-	1	85,009	511,694
197,564	197,564	-	-	-	-	1	-	-	-	-	-	-	-	1	85,010	511,892
138,242	138,242	-	-	-	-	1	-	-	-	-	-	-	-	1	85,011	512,030
139,507	139,507	-	-	-	-	1	-	-	-	-	-	-	-	1	85,012	512,169
133,751	133,751	-	-	-	-	1	-	-	-	-	-	-	-	1	85,013	512,303
290,000	290,000	-	-	-	-	1	-	-	-	-	-	-	-	1	85,014	512,593
332,366	332,366	-	-	-	-	1	-	-	1	-	-	-	-	2	85,016	513,258
111,000	111,000	-	-	-	-	1	-	-	-	-	-	-	-	1	85,017	513,369
110,000	110,000	-	-	-	-	-	1	-	-	-	-	-	-	1	85,018	513,479
123,000	123,000	-	-	-	-	-	1	-	-	-	-	-	-	1	85,019	513,602
155,902	155,902	-	-	-	-	-	1	-	-	-	-	-	-	1	85,020	513,758
149,303	149,303	-	-	-	-	-	-	1	-	-	-	-	-	1	85,021	513,907
136,000	136,000	-	-	-	-	-	-	1	-	-	-	-	-	1	85,022	514,043
189,000	189,000	-	-	-	-	-	-	1	-	-	-	-	-	1	85,023	514,232
152,000	152,000	-	-	-	-	-	-	1	-	-	-	-	-	1	85,024	514,384
230,687	230,687	-	-	-	-	-	-	-	1	-	-	-	-	1	85,025	514,615
311,000	311,000	-	-	-	-	-	-	-	-	1	-	-	-	1	85,026	514,926
320,885	320,885	-	-	-	-	-	-	-	-	-	1	-	-	1	85,027	515,247
128,498	128,498	-	-	-	-	-	-	-	-	-	1	-	-	1	85,028	515,375

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR 5/8x3/4 Inch Residential

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
195,000	195,000	-	-	-	-	-	-	-	-	-	1	-	-	1	85,029	515,570
181,000	181,000	-	-	-	-	-	-	-	-	-	-	1	-	1	85,030	515,751
107,000	107,000	-	-	-	-	-	-	-	-	-	-	-	1	1	85,031	515,858
135,000	135,000	-	-	-	-	-	-	-	-	-	-	-	1	1	85,032	515,993
142,863	142,863	-	-	-	-	-	-	-	-	-	-	-	1	1	85,033	516,136
	-													-	85,033	516,136
Totals		6,973	7,032	7,038	7,083	7,067	7,077	7,086	7,082	7,128	7,126	7,176	7,165	85,033		

Average Usage	6,070
Median Usage	4,500
Average # Customers	7,086
Change in Number of Customers	192

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: CL 5/8x3/4 Inch Residential

Exhibit
Schedule H-5
Page 3
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	22	36	42	34	40	37	47	34	37	36	38	37	440	440	-
1	1,000	40	46	30	34	27	34	46	39	46	44	45	37	468	908	234
1,001	2,000	34	30	30	22	32	35	39	50	40	45	44	43	444	1,352	900
2,001	3,000	27	29	21	29	32	35	39	27	38	34	40	42	393	1,745	1,883
3,001	4,000	27	22	17	13	23	25	22	22	27	29	18	22	267	2,012	2,818
4,001	5,000	17	18	20	26	17	15	26	24	22	13	22	23	243	2,255	3,911
5,001	6,000	20	16	15	20	18	15	11	15	9	13	19	20	191	2,446	4,962
6,001	7,000	13	11	13	6	10	14	8	12	15	10	12	10	134	2,580	5,833
7,001	8,000	7	15	9	8	12	14	10	5	6	9	4	8	107	2,687	6,636
8,001	9,000	9	6	9	11	11	8	7	10	5	6	4	4	90	2,777	7,401
9,001	10,000	4	6	9	7	3	5	3	5	1	1	4	1	49	2,826	7,866
10,001	11,000	1	3	8	9	5	1	1	5	1	5	2	1	42	2,868	8,307
11,001	12,000	1	4	4	7	3	1	4	2	-	3	1	-	30	2,898	8,652
12,001	13,000	-	2	6	5	2	-	-	1	2	2	1	2	23	2,921	8,940
13,001	14,000	2	-	2	2	4	3	1	-	-	-	-	-	14	2,935	9,129
14,001	15,000	-	2	2	1	2	1	1	-	1	-	1	1	12	2,947	9,303
15,001	16,000	1	1	-	1	-	1	1	-	-	1	1	-	7	2,954	9,411
16,001	17,000	1	-	3	-	1	-	1	1	-	-	1	-	8	2,962	9,543
17,001	18,000	-	-	-	-	-	1	1	-	-	-	-	-	2	2,964	9,578
18,001	19,000	-	1	2	1	-	-	-	-	1	-	-	-	5	2,969	9,671
19,001	20,000	2	1	-	2	1	1	1	-	-	-	-	-	8	2,977	9,827
20,001	21,000	-	1	1	1	2	2	-	-	1	-	-	-	8	2,985	9,991
21,001	22,000	-	-	1	-	-	1	-	-	1	-	-	-	3	2,988	10,055
22,001	23,000	-	1	-	-	-	1	-	-	-	-	-	1	3	2,991	10,123
23,001	24,000	1	-	1	2	-	1	-	1	1	-	-	-	7	2,998	10,287
24,001	25,000	-	-	-	2	-	1	-	1	-	-	-	1	5	3,003	10,410
25,001	26,000	-	-	-	1	-	-	-	-	-	-	-	-	1	3,004	10,435
26,001	27,000	-	1	-	2	2	1	-	-	-	-	-	-	6	3,010	10,594
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,010	10,594
28,001	29,000	-	1	1	-	1	-	1	-	-	-	-	-	4	3,014	10,708
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,014	10,708
30,001	31,000	1	-	-	-	-	-	-	-	-	-	-	-	1	3,015	10,739
31,001	32,000	-	-	1	-	-	-	-	-	-	-	-	-	1	3,016	10,770
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,016	10,770
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,016	10,770
34,001	35,000	-	-	-	-	-	-	1	-	-	-	-	-	1	3,017	10,805
35,001	36,000	-	-	1	-	-	-	-	-	-	-	-	-	1	3,018	10,840
36,001	37,000	-	-	-	1	-	-	-	-	-	-	-	-	1	3,019	10,877
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,019	10,877
38,001	39,000	-	-	-	1	-	-	-	-	-	-	-	-	1	3,020	10,915
39,001	40,000	-	-	-	1	-	-	-	-	-	-	-	-	1	3,021	10,955
40,001	41,000	-	-	-	-	-	-	-	1	-	-	-	-	1	3,022	10,995
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,022	10,995
42,001	43,000	-	-	-	-	1	-	-	-	-	-	-	-	1	3,023	11,038

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: CL 5/8x3/4 Inch Residential

Exhibit
Schedule H-5
Page 3
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,023	11,038
44,001	45,000	-	-	-	1	-	-	-	-	-	-	-	-	1	3,024	11,082
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,024	11,082
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,024	11,082
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,024	11,082
48,001	49,000	-	-	1	-	-	-	-	-	-	-	-	-	1	3,025	11,131
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,025	11,131
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,025	11,131
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,025	11,131
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,025	11,131
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,025	11,131
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,025	11,131
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,025	11,131
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,025	11,131
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,025	11,131
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,025	11,131
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,025	11,131
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,025	11,131
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,025	11,131
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,025	11,131
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,025	11,131
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,025	11,131
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,025	11,131
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,025	11,131
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,025	11,131
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,025	11,131
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,025	11,131
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,025	11,131
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,025	11,131
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,025	11,131
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,025	11,131
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,025	11,131
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,025	11,131
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,025	11,131
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,025	11,131
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,025	11,131
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,025	11,131
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,025	11,131
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,025	11,131
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,025	11,131
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,025	11,131
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,025	11,131
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,025	11,131
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,025	11,131

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: CL 5/8x3/4 Inch Residential

Exhibit
Schedule H-5
Page 3
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,025	11,131
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,025	11,131
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,025	11,131
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,025	11,131
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,025	11,131
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,025	11,131
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,025	11,131
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,025	11,131
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,025	11,131
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,025	11,131
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,025	11,131
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,025	11,131
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,025	11,131
	-													-	3,025	11,131
Totals		230	253	249	250	249	253	271	255	254	251	257	253	3,025		

Average Usage	3,680
Median Usage	2,500
Average # Customers	252
Change in Number of Customers	23

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BW 5/8x3/4 Inch Residential

Exhibit
Schedule H-5
Page 4
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	3	7	7	5	4	5	4	5	6	6	4	8	64	64	-
1	1,000	12	5	8	8	9	11	13	14	13	18	14	17	142	206	71
1,001	2,000	6	8	7	12	18	11	14	21	20	26	20	19	182	388	344
2,001	3,000	8	13	9	18	16	17	19	15	28	24	23	26	216	604	884
3,001	4,000	9	17	13	11	16	7	20	21	15	19	17	19	184	788	1,528
4,001	5,000	11	12	12	13	16	16	22	23	18	12	15	21	191	979	2,388
5,001	6,000	5	8	13	11	11	16	15	21	22	22	16	15	175	1,154	3,351
6,001	7,000	12	5	9	11	13	18	11	14	16	20	9	17	155	1,309	4,358
7,001	8,000	11	17	7	12	13	8	9	16	11	14	22	19	159	1,468	5,551
8,001	9,000	9	6	10	13	9	8	10	15	14	10	14	12	130	1,598	6,656
9,001	10,000	9	17	7	7	12	10	11	15	7	5	15	10	125	1,723	7,843
10,001	11,000	5	6	14	7	10	6	15	3	6	6	8	7	93	1,816	8,820
11,001	12,000	17	12	6	7	6	9	9	4	9	4	8	8	99	1,915	9,958
12,001	13,000	9	12	5	8	9	4	5	9	3	6	7	4	81	1,996	10,971
13,001	14,000	5	5	4	9	6	5	5	1	4	5	11	6	66	2,062	11,862
14,001	15,000	9	8	8	9	3	5	7	3	5	5	5	1	68	2,130	12,848
15,001	16,000	5	7	10	4	6	9	1	4	3	3	1	3	56	2,186	13,716
16,001	17,000	5	4	9	2	5	4	4	1	3	1	3	5	46	2,232	14,475
17,001	18,000	5	2	-	6	4	5	1	1	3	-	4	2	33	2,265	15,053
18,001	19,000	6	3	2	2	5	5	4	1	-	1	1	-	30	2,295	15,608
19,001	20,000	2	6	5	7	2	6	1	2	1	2	-	-	34	2,329	16,271
20,001	21,000	3	4	1	3	1	2	-	1	1	-	1	1	18	2,347	16,640
21,001	22,000	9	3	10	4	2	1	4	1	-	-	-	-	34	2,381	17,371
22,001	23,000	5	3	8	1	3	2	-	1	-	-	-	1	24	2,405	17,911
23,001	24,000	1	1	2	5	2	2	4	1	1	-	-	1	20	2,425	18,381
24,001	25,000	2	4	2	3	1	4	2	1	-	1	-	-	20	2,445	18,871
25,001	26,000	1	2	6	1	1	3	-	-	-	1	-	-	15	2,460	19,253
26,001	27,000	3	2	2	2	1	3	1	1	3	1	-	-	19	2,479	19,757
27,001	28,000	1	1	3	1	1	-	1	-	1	-	-	-	9	2,488	20,004
28,001	29,000	2	1	2	-	-	-	-	-	1	1	1	-	8	2,496	20,232
29,001	30,000	4	1	3	1	1	-	1	1	1	-	1	-	14	2,510	20,645
30,001	31,000	3	2	3	-	3	-	1	-	-	-	-	-	12	2,522	21,011
31,001	32,000	-	-	2	4	1	-	-	1	-	-	1	-	9	2,531	21,295
32,001	33,000	1	1	3	3	1	1	1	1	-	-	-	-	12	2,543	21,685
33,001	34,000	1	1	-	-	1	-	-	-	-	1	-	-	4	2,547	21,819
34,001	35,000	2	-	-	2	-	2	-	1	-	-	-	-	7	2,554	22,060
35,001	36,000	2	3	-	-	2	2	-	-	-	-	-	-	9	2,563	22,380
36,001	37,000	-	1	3	-	-	1	-	-	-	1	1	-	7	2,570	22,635
37,001	38,000	1	2	-	1	1	-	-	-	-	-	-	1	6	2,576	22,860
38,001	39,000	1	2	-	2	-	-	-	-	-	-	-	-	5	2,581	23,053
39,001	40,000	-	-	1	-	1	-	1	-	-	-	-	-	3	2,584	23,171
40,001	41,000	-	2	-	1	-	1	-	-	-	-	-	-	4	2,588	23,333
41,001	42,000	-	-	-	1	-	2	-	-	-	-	-	-	3	2,591	23,458
42,001	43,000	-	1	3	1	-	1	-	-	-	-	-	-	6	2,597	23,713

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BW 5/8x3/4 Inch Residential

Exhibit
Schedule H-5
Page 4
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
43,001	44,000	-	-	-	-	-	1	1	1	-	-	-	-	3	2,600	23,843
44,001	45,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2,601	23,888
45,001	46,000	1	-	2	2	-	-	-	-	-	-	-	-	5	2,606	24,115
46,001	47,000	-	-	2	-	1	-	-	-	-	-	-	-	3	2,609	24,255
47,001	48,000	-	-	-	-	-	1	-	-	-	-	-	-	1	2,610	24,302
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,610	24,302
49,001	50,000	-	-	-	-	-	-	-	-	1	-	1	-	2	2,612	24,401
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,612	24,401
51,001	52,000	-	-	2	1	-	-	-	-	-	-	-	-	3	2,615	24,556
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,615	24,556
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,615	24,556
54,001	55,000	-	-	-	-	-	1	-	-	-	-	-	-	1	2,616	24,610
55,001	56,000	-	-	1	-	1	-	-	-	1	-	-	-	3	2,619	24,777
56,001	57,000	1	-	-	1	-	-	-	-	-	-	-	-	2	2,621	24,890
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,621	24,890
58,001	59,000	1	-	-	1	-	-	-	-	-	-	1	-	3	2,624	25,065
59,001	60,000	-	-	1	-	-	-	-	-	-	-	-	-	1	2,625	25,125
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,625	25,125
61,001	62,000	1	1	1	-	-	-	-	-	-	-	-	-	3	2,628	25,309
62,001	63,000	-	-	1	-	-	-	-	-	-	-	-	-	1	2,629	25,372
63,001	64,000	-	-	-	-	-	1	-	-	-	-	-	1	2	2,631	25,499
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,631	25,499
65,001	66,000	-	-	1	-	-	-	-	-	-	-	-	-	1	2,632	25,564
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,632	25,564
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,632	25,564
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,632	25,564
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,632	25,564
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,632	25,564
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,632	25,564
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,632	25,564
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,632	25,564
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,632	25,564
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,632	25,564
76,001	77,000	-	-	1	-	-	-	-	-	-	-	-	-	1	2,633	25,641
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,633	25,641
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,633	25,641
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,633	25,641
80,001	81,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2,634	25,721
81,001	82,000	-	-	-	-	-	1	-	-	-	-	-	-	1	2,635	25,803
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,635	25,803
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,635	25,803
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,635	25,803
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,635	25,803
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,635	25,803

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BW 5/8x3/4 Inch Residential

Exhibit
Schedule H-5
Page 4
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,635	25,803
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,635	25,803
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,635	25,803
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,635	25,803
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,635	25,803
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,635	25,803
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,635	25,803
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,635	25,803
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,635	25,803
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,635	25,803
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,635	25,803
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,635	25,803
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,635	25,803
130,945	130,945	-	-	-	-	-	1	-	-	-	-	-	-	1	2,636	25,934
149,027	149,027	-	-	-	-	-	-	-	-	-	1	-	-	1	2,637	26,083
	-													-	2,637	26,083
Totals		209	218	231	223	218	218	218	221	217	216	224	224	2,637		

Average Usage	9,891
Median Usage	7,500
Average # Customers	220
Change in Number of Customers	15

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 3/4 Inch Residential

Exhibit
Schedule H-5
Page 5
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	1	-	-	2	1	-	1	3	1	-	2	11	11	-
1	1,000	4	6	6	6	5	11	10	11	8	8	12	9	96	107	48
1,001	2,000	16	16	13	18	18	12	15	15	18	15	16	12	184	291	324
2,001	3,000	9	12	15	15	12	15	10	12	12	14	10	11	147	438	692
3,001	4,000	15	14	11	11	8	12	13	15	15	11	13	12	150	588	1,217
4,001	5,000	14	14	13	17	11	13	18	10	11	6	10	12	149	737	1,887
5,001	6,000	17	12	18	16	8	10	8	11	12	11	12	7	142	879	2,668
6,001	7,000	8	15	7	8	16	7	7	7	9	10	6	7	107	986	3,364
7,001	8,000	2	5	4	3	9	6	6	6	1	5	7	6	60	1,046	3,814
8,001	9,000	2	6	4	8	3	4	5	4	5	7	8	6	62	1,108	4,341
9,001	10,000	10	3	3	1	3	2	3	5	3	3	3	3	42	1,150	4,740
10,001	11,000	2	1	4	2	4	3	1	1	1	5	1	5	30	1,180	5,055
11,001	12,000	-	1	1	1	1	2	1	2	2	-	-	3	14	1,194	5,216
12,001	13,000	-	-	2	3	1	-	1	-	1	1	-	-	9	1,203	5,329
13,001	14,000	1	3	1	2	1	1	2	3	1	1	3	1	20	1,223	5,599
14,001	15,000	2	1	-	1	2	1	1	2	3	-	2	2	17	1,240	5,845
15,001	16,000	-	2	1	-	-	1	-	-	-	-	2	1	7	1,247	5,954
16,001	17,000	3	-	-	-	-	-	-	1	-	2	-	2	8	1,255	6,086
17,001	18,000	1	-	1	1	2	1	-	-	-	2	-	1	9	1,264	6,243
18,001	19,000	-	-	-	-	1	-	1	-	-	3	1	1	7	1,271	6,373
19,001	20,000	-	1	-	-	1	2	-	-	-	-	-	-	4	1,275	6,451
20,001	21,000	-	-	1	-	1	-	-	-	1	1	1	-	5	1,280	6,553
21,001	22,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,281	6,575
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,281	6,575
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,281	6,575
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,282	6,599
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,282	6,599
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,282	6,599
27,001	28,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,283	6,627
28,001	29,000	-	-	-	-	-	-	1	-	-	-	1	-	2	1,285	6,684
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,285	6,684
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,285	6,684
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,285	6,684
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,286	6,716
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,287	6,750
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,287	6,750
35,001	36,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,288	6,785
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,288	6,785
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,288	6,785

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 3/4 Inch Residential

Exhibit
Schedule H-5
Page 5
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,288	6,785
39,001	40,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,289	6,825
40,001	41,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,290	6,865
41,001	42,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,291	6,907
42,001	43,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,292	6,949
43,001	44,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,293	6,993
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,293	6,993
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,293	6,993
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,293	6,993
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,294	7,040
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,294	7,040
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,294	7,040
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,294	7,040
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,294	7,040
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,294	7,040
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,294	7,040
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,294	7,040
55,001	56,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,295	7,096
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,295	7,096
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,295	7,096
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,295	7,096
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,295	7,096
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,295	7,096
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,295	7,096
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,295	7,096
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,295	7,096
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,295	7,096
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,295	7,096
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,295	7,096
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,295	7,096
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,295	7,096
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,295	7,096
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,295	7,096
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,295	7,096
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,295	7,096
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,295	7,096
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,295	7,096
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,295	7,096
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,295	7,096

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 3/4 Inch Residential

Exhibit
Schedule H-5
Page 5
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,295	7,096
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,295	7,096
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,295	7,096
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,295	7,096
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,295	7,096
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,295	7,096
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,295	7,096
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,295	7,096
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,295	7,096
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,295	7,096
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,295	7,096
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,295	7,096
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,295	7,096
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,295	7,096
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,295	7,096
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,295	7,096
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,295	7,096
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,295	7,096
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,295	7,096
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,295	7,096
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,295	7,096
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,295	7,096
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,295	7,096
	-													-	1,295	7,096
	-													-	1,295	7,096
	-													-	1,295	7,096
Totals		107	114	106	114	110	104	103	107	107	107	109	107	1,295		

Average Usage	5,479
Median Usage	4,500
Average # Customers	108
Change in Number of Customers	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR 3/4 Inch Residential

Exhibit
Schedule H-5
Page 6
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	1	5	2	8	8	-
1	1,000	-	1	3	2	-	1	1	-	3	2	2	6	21	29	11
1,001	2,000	4	2	1	2	3	3	2	3	1	4	5	4	34	63	62
2,001	3,000	1	2	2	1	1	-	5	3	1	-	1	2	19	82	109
3,001	4,000	-	1	-	2	3	2	1	-	-	1	-	-	10	92	144
4,001	5,000	1	2	1	1	-	1	-	-	1	-	-	1	8	100	180
5,001	6,000	-	1	1	-	1	1	-	1	1	1	1	1	9	109	230
6,001	7,000	1	-	-	-	-	-	-	-	-	-	-	-	1	110	236
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	1	1	111	244
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR 3/4 Inch Residential

Exhibit
Schedule H-5
Page 6
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR 3/4 Inch Residential

Exhibit
Schedule H-5
Page 6
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	244
	-													-	111	244
	-													-	111	244
	-													-	111	244
Totals		7	9	8	8	8	8	9	7	7	9	14	17	111		

Average Usage	2,194
Median Usage	1,500
Average # Customers	9
Change in Number of Customers	10

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: CL 3/4 Inch Residential

Exhibit
Schedule H-5
Page 7
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	55	47	50	51	67	50	64	71	73	70	75	71	744	744	-
1	1,000	200	204	162	152	190	210	198	206	235	221	226	223	2,427	3,171	1,215
1,001	2,000	242	241	214	218	225	230	256	234	257	261	271	279	2,928	6,099	5,608
2,001	3,000	225	195	160	166	197	181	209	206	230	230	238	226	2,463	8,562	11,767
3,001	4,000	146	159	147	141	127	156	144	165	172	172	174	152	1,855	10,417	18,260
4,001	5,000	106	114	115	102	114	99	106	114	77	86	94	100	1,227	11,644	23,782
5,001	6,000	64	70	89	77	67	90	58	66	57	49	62	66	815	12,459	28,265
6,001	7,000	54	40	47	67	56	51	49	40	35	38	34	35	546	13,005	31,815
7,001	8,000	25	32	47	44	29	29	23	26	17	21	15	15	323	13,328	34,237
8,001	9,000	18	23	31	25	27	24	31	18	15	14	18	20	264	13,592	36,481
9,001	10,000	8	19	26	28	24	18	10	12	8	8	6	8	175	13,767	38,144
10,001	11,000	4	16	21	22	13	12	9	8	8	3	3	2	121	13,888	39,415
11,001	12,000	2	13	17	23	12	7	3	8	3	4	5	6	103	13,991	40,599
12,001	13,000	4	4	11	18	10	7	4	4	3	5	4	-	74	14,065	41,524
13,001	14,000	3	5	13	9	6	3	3	2	3	3	3	2	55	14,120	42,267
14,001	15,000	2	2	4	9	6	5	5	4	2	-	3	-	42	14,162	42,876
15,001	16,000	5	4	3	1	2	3	4	4	1	3	1	1	32	14,194	43,372
16,001	17,000	1	1	8	6	5	1	4	2	-	2	-	-	30	14,224	43,867
17,001	18,000	2	3	6	4	2	2	3	-	1	-	-	3	26	14,250	44,322
18,001	19,000	1	2	3	6	1	3	1	4	1	4	1	-	27	14,277	44,821
19,001	20,000	-	2	3	4	1	1	-	-	1	1	1	-	14	14,291	45,094
20,001	21,000	-	3	1	1	-	3	-	1	2	1	-	-	12	14,303	45,340
21,001	22,000	2	-	2	-	4	2	-	1	1	4	-	1	17	14,320	45,706
22,001	23,000	(1)	1	2	1	1	1	2	1	1	-	-	1	10	14,330	45,931
23,001	24,000	1	1	1	1	1	-	-	2	1	-	-	1	9	14,339	46,142
24,001	25,000	-	1	2	1	1	1	1	1	-	-	3	-	11	14,350	46,412
25,001	26,000	-	1	-	1	-	-	-	-	-	1	-	-	3	14,353	46,488
26,001	27,000	-	-	1	-	-	-	1	-	-	-	-	-	2	14,355	46,541
27,001	28,000	-	1	-	-	-	-	1	1	-	-	-	1	4	14,359	46,651
28,001	29,000	-	-	1	1	-	1	-	-	-	-	-	-	3	14,362	46,737
29,001	30,000	-	-	1	-	1	1	2	-	-	-	-	-	5	14,367	46,884
30,001	31,000	-	-	1	-	1	-	1	-	-	-	-	-	3	14,370	46,976
31,001	32,000	-	-	-	-	1	1	1	1	1	1	-	-	6	14,376	47,165
32,001	33,000	-	-	-	-	1	-	-	-	-	-	-	-	1	14,377	47,197
33,001	34,000	-	-	-	1	-	-	-	-	1	1	-	-	3	14,380	47,298
34,001	35,000	-	-	-	-	-	1	-	-	-	-	-	-	1	14,381	47,332
35,001	36,000	-	-	-	-	-	2	-	-	-	-	-	-	2	14,383	47,403
36,001	37,000	-	-	-	-	-	1	-	-	-	-	-	-	1	14,384	47,440
37,001	38,000	-	-	-	-	-	-	1	-	-	-	-	-	1	14,385	47,477

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: CL 3/4 Inch Residential

Exhibit
Schedule H-5
Page 7
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,001	39,000	-	-	-	-	-	-	1	-	1	-	-	-	2	14,387	47,554
39,001	40,000	-	-	-	-	1	-	-	-	-	-	-	1	2	14,389	47,633
40,001	41,000	-	-	-	1	-	-	-	-	1	-	-	-	2	14,391	47,714
41,001	42,000	-	1	-	-	1	-	-	-	-	-	-	-	2	14,393	47,797
42,001	43,000	-	-	1	-	-	-	-	-	-	-	-	-	1	14,394	47,840
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14,394	47,840
44,001	45,000	-	-	1	-	-	-	-	-	1	-	-	-	2	14,396	47,929
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14,396	47,929
46,001	47,000	-	-	-	-	-	-	1	2	-	-	-	-	3	14,399	48,068
47,001	48,000	1	-	-	1	-	-	-	-	-	-	-	-	2	14,401	48,163
48,001	49,000	-	-	-	-	-	-	-	-	-	-	1	-	1	14,402	48,212
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14,402	48,212
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14,402	48,212
51,001	52,000	-	-	-	-	-	1	-	-	-	-	-	-	1	14,403	48,263
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14,403	48,263
53,001	54,000	-	-	1	-	-	1	-	-	-	-	1	-	3	14,406	48,424
54,001	55,000	-	-	-	-	1	-	-	-	-	-	-	-	1	14,407	48,478
55,001	56,000	-	-	-	1	-	-	-	-	-	-	-	-	1	14,408	48,534
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14,408	48,534
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14,408	48,534
58,001	59,000	-	-	-	1	-	-	-	-	-	-	-	1	2	14,410	48,651
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14,410	48,651
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14,410	48,651
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14,410	48,651
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14,410	48,651
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14,410	48,651
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14,410	48,651
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14,410	48,651
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14,410	48,651
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14,410	48,651
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14,410	48,651
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14,410	48,651
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14,410	48,651
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14,410	48,651
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14,410	48,651
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14,410	48,651
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14,410	48,651
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14,410	48,651
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14,410	48,651

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: CL 3/4 Inch Residential

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14,410	48,651
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14,410	48,651
79,001	80,000	-	-	-	-	-	-	-	-	-	-	1	-	1	14,411	48,730
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14,411	48,730
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14,411	48,730
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14,411	48,730
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14,411	48,730
84,001	85,000	-	-	-	-	-	-	-	-	-	1	-	-	1	14,412	48,815
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14,412	48,815
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14,412	48,815
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14,412	48,815
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14,412	48,815
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14,412	48,815
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14,412	48,815
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14,412	48,815
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14,412	48,815
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14,412	48,815
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14,412	48,815
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14,412	48,815
96,001	97,000	-	-	-	-	1	-	-	-	-	-	-	-	1	14,413	48,911
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14,413	48,911
98,001	99,000	-	-	-	-	-	1	-	-	-	-	-	-	1	14,414	49,010
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14,414	49,010
111,230	111,230	-	-	-	-	-	1	-	-	-	-	-	-	1	14,415	49,121
184,931	184,931	-	-	-	-	-	-	-	-	-	-	1	-	1	14,416	49,306
	-													-	14,416	49,306
Totals		1,170	1,205	1,192	1,184	1,196	1,200	1,196	1,204	1,209	1,204	1,241	1,215	14,416		

Average Usage	3,420
Median Usage	2,500
Average # Customers	1,201
Change in Number of Customers	45

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BW 3/4 Inch Residential

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	24	48	38	37	93	65	64	59	45	17	33	33	556	556	-
1	1,000	169	170	142	176	186	194	265	255	223	249	205	215	2,449	3,005	1,226
1,001	2,000	82	124	96	122	136	77	105	131	182	210	170	230	1,665	4,670	3,724
2,001	3,000	141	213	147	188	221	166	235	263	328	319	247	318	2,786	7,456	10,690
3,001	4,000	178	229	165	263	295	209	291	327	359	338	289	377	3,320	10,776	22,312
4,001	5,000	197	242	215	209	254	229	279	284	337	315	303	325	3,189	13,965	36,664
5,001	6,000	202	172	191	196	210	225	214	226	270	238	277	255	2,676	16,641	51,384
6,001	7,000	143	138	136	141	145	170	170	144	176	154	208	147	1,872	18,513	63,552
7,001	8,000	143	93	124	112	113	124	108	80	115	73	126	108	1,319	19,832	73,446
8,001	9,000	87	81	86	110	71	106	60	44	49	41	82	67	884	20,716	80,960
9,001	10,000	69	61	88	60	51	78	55	49	26	37	60	49	683	21,399	87,449
10,001	11,000	55	35	77	45	30	47	25	32	31	14	36	33	460	21,859	92,279
11,001	12,000	49	32	51	24	29	36	30	15	28	13	31	19	357	22,216	96,385
12,001	13,000	25	21	36	22	18	27	14	11	13	16	21	11	235	22,451	99,322
13,001	14,000	18	15	33	15	12	30	16	10	7	8	11	9	184	22,635	101,807
14,001	15,000	19	15	16	14	13	12	8	7	5	13	10	6	138	22,773	103,808
15,001	16,000	12	10	13	8	13	13	6	7	7	5	9	6	109	22,882	105,497
16,001	17,000	2	11	9	8	13	9	9	-	3	5	3	4	76	22,958	106,751
17,001	18,000	2	6	13	16	8	6	5	6	3	2	5	5	77	23,035	108,099
18,001	19,000	10	2	17	5	12	13	2	4	5	-	9	2	81	23,116	109,597
19,001	20,000	6	13	9	2	3	10	3	3	2	-	5	2	58	23,174	110,728
20,001	21,000	6	3	9	6	3	2	4	1	8	3	8	1	54	23,228	111,835
21,001	22,000	2	5	3	10	6	8	4	1	-	1	3	3	46	23,274	112,824
22,001	23,000	5	4	6	6	2	3	-	-	1	1	4	1	33	23,307	113,567
23,001	24,000	3	4	5	9	-	4	-	2	-	2	-	2	31	23,338	114,295
24,001	25,000	1	2	4	1	1	2	3	-	1	-	1	1	17	23,355	114,712
25,001	26,000	4	3	2	5	2	-	1	1	2	-	2	-	22	23,377	115,273
26,001	27,000	2	-	10	2	4	1	1	-	1	-	1	3	25	23,402	115,935
27,001	28,000	3	1	1	4	2	-	1	1	-	1	1	2	17	23,419	116,403
28,001	29,000	3	1	2	1	1	4	2	-	3	-	3	1	21	23,440	117,001
29,001	30,000	(1)	2	-	2	-	1	4	2	-	-	2	1	13	23,453	117,385
30,001	31,000	3	1	2	1	1	1	-	-	-	1	1	-	11	23,464	117,720
31,001	32,000	2	-	2	-	1	-	1	1	-	1	-	1	9	23,473	118,004
32,001	33,000	2	1	2	2	-	-	-	1	-	1	-	-	9	23,482	118,296
33,001	34,000	1	1	2	-	-	2	-	-	1	-	1	1	9	23,491	118,598
34,001	35,000	1	1	2	2	-	2	1	1	-	-	4	-	14	23,505	119,081
35,001	36,000	1	2	2	-	-	-	-	1	-	-	1	-	7	23,512	119,329
36,001	37,000	1	-	1	1	1	-	-	-	-	-	-	1	5	23,517	119,512
37,001	38,000	1	2	-	-	-	1	-	-	-	-	1	-	5	23,522	119,699

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BW 3/4 Inch Residential

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,001	39,000	-	-	1	1	1	-	-	-	-	-	-	-	3	23,525	119,815
39,001	40,000	-	1	2	-	-	-	-	-	1	-	-	-	4	23,529	119,973
40,001	41,000	-	-	1	-	1	3	-	-	-	-	-	-	5	23,534	120,175
41,001	42,000	1	-	2	2	-	-	1	-	1	-	1	-	8	23,542	120,507
42,001	43,000	-	-	-	1	-	-	1	-	-	-	-	-	2	23,544	120,592
43,001	44,000	-	1	1	-	-	1	1	-	-	-	-	-	4	23,548	120,766
44,001	45,000	-	1	2	-	-	-	-	-	1	-	-	-	4	23,552	120,944
45,001	46,000	-	-	-	1	-	-	-	-	-	-	-	-	1	23,553	120,990
46,001	47,000	1	-	1	1	-	-	-	1	-	-	-	-	4	23,557	121,176
47,001	48,000	-	1	1	-	2	1	-	-	-	-	-	-	5	23,562	121,414
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23,562	121,414
49,001	50,000	1	-	1	1	2	-	1	-	1	-	-	-	7	23,569	121,760
50,001	51,000	-	-	-	-	-	1	-	-	-	-	-	-	1	23,570	121,811
51,001	52,000	1	-	1	-	1	-	-	-	-	-	-	-	3	23,573	121,965
52,001	53,000	-	-	-	-	-	-	2	-	-	-	-	-	2	23,575	122,070
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23,575	122,070
54,001	55,000	-	1	-	-	-	1	-	-	-	-	-	-	2	23,577	122,179
55,001	56,000	-	-	-	-	-	1	-	-	-	-	-	-	1	23,578	122,235
56,001	57,000	-	-	-	-	1	1	-	-	-	1	-	-	3	23,581	122,404
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23,581	122,404
58,001	59,000	2	-	-	1	-	-	-	-	-	-	-	-	3	23,584	122,580
59,001	60,000	-	-	2	-	-	-	-	-	-	-	-	-	2	23,586	122,699
60,001	61,000	-	1	-	-	-	-	-	-	-	-	-	-	1	23,587	122,759
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23,587	122,759
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23,587	122,759
63,001	64,000	-	-	-	-	-	-	1	-	-	-	-	-	1	23,588	122,823
64,001	65,000	-	1	-	-	-	1	-	-	-	-	-	-	2	23,590	122,952
65,001	66,000	-	-	1	-	-	-	-	-	-	-	-	-	1	23,591	123,017
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23,591	123,017
67,001	68,000	-	-	-	1	-	-	-	-	-	-	-	-	1	23,592	123,085
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23,592	123,085
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23,592	123,085
70,001	71,000	-	1	-	-	-	-	-	-	-	-	-	-	1	23,593	123,155
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23,593	123,155
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23,593	123,155
73,001	74,000	-	-	-	-	-	-	-	1	-	-	-	-	1	23,594	123,229
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23,594	123,229
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23,594	123,229
76,001	77,000	-	-	-	-	-	1	-	-	-	-	-	-	1	23,595	123,305

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BW 3/4 Inch Residential

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
77,001	78,000	-	-	-	1	-	-	-	-	-	-	-	-	1	23,596	123,383
78,001	79,000	-	-	1	-	-	-	-	-	-	-	-	-	1	23,597	123,461
79,001	80,000	-	-	-	1	1	-	-	-	-	-	-	-	2	23,599	123,620
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23,599	123,620
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23,599	123,620
82,001	83,000	-	-	-	1	-	1	-	-	-	-	-	-	2	23,601	123,785
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23,601	123,785
84,001	85,000	-	-	-	-	-	-	-	-	-	1	-	-	1	23,602	123,870
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23,602	123,870
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23,602	123,870
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23,602	123,870
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23,602	123,870
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23,602	123,870
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23,602	123,870
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23,602	123,870
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23,602	123,870
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23,602	123,870
94,001	95,000	-	-	1	-	-	-	-	-	-	-	-	-	1	23,603	123,964
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23,603	123,964
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23,603	123,964
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23,603	123,964
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23,603	123,964
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23,603	123,964
106,217	106,217	-	-	1	-	-	-	-	-	-	-	-	-	1	23,604	124,070
	-													-	23,604	124,070
	-													-	23,604	124,070
Totals		1,679	1,772	1,776	1,837	1,959	1,889	1,993	1,971	2,235	2,080	2,174	2,239	23,604		

Average Usage	5,256
Median Usage	4,500
Average # Customers	1,967
Change in Number of Customers	560

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 1 Inch Residential

Exhibit
Schedule H-5
Page 9
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	1	-	-	-	1	2	2	-
1	1,000	1	2	2	2	2	3	1	1	1	1	1	-	17	19	9
1,001	2,000	-	-	-	-	-	-	1	-	-	-	-	-	1	20	10
2,001	3,000	-	-	-	-	-	-	-	1	-	-	1	-	2	22	15
3,001	4,000	1	-	-	-	-	-	-	-	-	-	1	1	3	25	26
4,001	5,000	-	-	-	-	-	-	-	-	2	2	1	-	5	30	48
5,001	6,000	-	-	-	-	-	-	1	1	-	-	-	1	3	33	65
6,001	7,000	-	-	-	-	-	-	-	1	-	-	-	1	2	35	78
7,001	8,000	-	-	-	1	-	-	-	-	-	-	-	-	1	36	85
8,001	9,000	-	-	-	-	1	-	-	-	-	2	1	-	4	40	119
9,001	10,000	-	-	-	-	1	-	1	1	1	-	-	-	4	44	157
10,001	11,000	1	-	1	1	-	-	-	-	-	-	1	-	4	48	199
11,001	12,000	1	-	-	-	-	-	-	-	-	-	-	-	1	49	211
12,001	13,000	-	-	-	-	-	2	-	-	-	1	-	-	3	52	248
13,001	14,000	-	-	1	-	-	-	-	-	-	-	-	-	1	53	262
14,001	15,000	-	1	-	-	-	1	1	-	-	-	-	-	3	56	305
15,001	16,000	-	1	1	-	-	-	-	-	-	-	-	-	2	58	336
16,001	17,000	1	-	-	1	-	-	-	-	-	-	-	-	2	60	369
17,001	18,000	-	-	-	-	-	-	-	-	1	-	-	-	1	61	387
18,001	19,000	-	-	1	-	-	-	-	-	-	-	-	-	1	62	405
19,001	20,000	-	-	-	1	2	-	-	-	-	-	-	-	3	65	464
20,001	21,000	-	-	-	-	1	-	-	-	-	-	-	-	1	66	484
21,001	22,000	-	-	-	-	-	-	-	-	1	-	-	-	1	67	506
22,001	23,000	-	1	-	-	-	-	-	-	-	-	-	-	1	68	528
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	1	1	69	552
24,001	25,000	-	1	-	1	-	-	1	-	-	-	-	-	3	72	625
25,001	26,000	-	-	1	-	-	-	-	-	-	-	-	-	1	73	651
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	73	651
27,001	28,000	1	-	-	-	-	-	-	-	-	-	-	-	1	74	678
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	74	678
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	74	678
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	74	678
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	74	678
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	74	678
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	74	678
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	74	678
35,001	36,000	-	-	-	-	-	1	-	1	-	-	-	-	2	76	749
36,001	37,000	-	1	-	-	-	-	-	-	-	-	-	-	1	77	786
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	77	786
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	1	1	78	824

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 1 Inch Residential

Exhibit
Schedule H-5
Page 9
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	78	824
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	78	824
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	78	824
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	78	824
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	78	824
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	78	824
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	78	824
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	78	824
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	78	824
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	78	824
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	78	824
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	78	824
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	78	824
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	78	824
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	78	824
54,001	55,000	1	-	-	-	-	-	-	-	-	-	-	-	1	79	879
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	79	879
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	79	879
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	79	879
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	79	879
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	79	879
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	79	879
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	79	879
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	79	879
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	79	879
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	79	879
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	79	879
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	79	879
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	79	879
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	79	879
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	79	879
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	79	879
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	79	879
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	79	879
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	79	879
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	79	879
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	79	879
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	79	879
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	79	879
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	79	879

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 1 Inch Residential

Exhibit
Schedule H-5
Page 9
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	79	879
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	79	879
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	79	879
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	79	879
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	79	879
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	79	879
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	79	879
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	79	879
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	79	879
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	79	879
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	79	879
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	79	879
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	79	879
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	79	879
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	79	879
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	79	879
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	79	879
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	79	879
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	79	879
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	79	879
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	79	879
	-													-	79	879
Totals		7	7	7	7	7	7	6	7	6	6	6	6	79		

Average Usage	11,121
Median Usage	8,500
Average # Customers	7
Change in Number of Customers	(1)

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR 1 Inch Residential

Exhibit
Schedule H-5
Page 10
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	4	5	5	4	5	4	4	3	3	4	3	4	48	48	-
1	1,000	2	3	1	1	-	-	1	1	3	-	3	1	16	64	8
1,001	2,000	1	2	3	6	6	6	8	5	3	8	3	1	52	116	86
2,001	3,000	8	3	2	6	3	6	1	6	5	2	5	6	53	169	219
3,001	4,000	4	2	3	3	4	4	4	4	4	5	6	6	49	218	390
4,001	5,000	1	5	6	2	2	4	4	3	4	5	6	3	45	263	593
5,001	6,000	4	2	1	3	4	4	5	4	6	6	1	2	42	305	824
6,001	7,000	1	2	2	3	4	4	-	1	2	1	2	3	25	330	986
7,001	8,000	3	3	3	-	1	1	2	2	-	2	2	1	20	350	1,136
8,001	9,000	1	2	1	1	5	-	2	1	2	-	1	1	17	367	1,281
9,001	10,000	-	-	3	3	2	1	1	-	2	1	2	1	16	383	1,433
10,001	11,000	2	-	1	2	-	1	1	1	-	1	1	1	11	394	1,548
11,001	12,000	-	1	1	1	-	-	-	1	-	-	1	1	6	400	1,617
12,001	13,000	-	-	1	-	-	-	-	1	-	1	-	1	4	404	1,667
13,001	14,000	-	-	-	1	-	1	2	-	1	-	-	1	6	410	1,748
14,001	15,000	-	-	2	-	-	-	-	1	-	-	-	1	4	414	1,806
15,001	16,000	-	2	-	-	-	-	1	-	-	-	-	-	3	417	1,853
16,001	17,000	1	-	1	-	-	-	-	1	-	-	-	1	4	421	1,919
17,001	18,000	-	1	-	-	-	-	-	-	-	1	1	-	3	424	1,971
18,001	19,000	1	1	-	-	-	-	-	1	-	-	-	-	3	427	2,027
19,001	20,000	-	-	-	-	-	-	1	1	-	-	-	-	2	429	2,066
20,001	21,000	-	-	-	-	1	-	-	-	-	1	-	-	2	431	2,107
21,001	22,000	-	-	-	-	-	1	-	-	1	-	-	-	2	433	2,150
22,001	23,000	2	-	-	-	-	-	-	-	1	-	1	-	4	437	2,240
23,001	24,000	1	1	1	-	-	-	1	-	-	-	-	1	5	442	2,357
24,001	25,000	-	1	-	-	-	1	-	-	-	-	1	1	4	446	2,455
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	446	2,455
26,001	27,000	1	-	-	1	-	-	-	-	-	-	-	-	2	448	2,508
27,001	28,000	-	-	-	1	1	-	-	-	-	-	-	-	2	450	2,563
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	450	2,563
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	450	2,563
30,001	31,000	1	-	-	-	-	-	-	-	-	-	-	-	1	451	2,594
31,001	32,000	-	-	-	1	-	-	-	-	-	-	-	-	1	452	2,625
32,001	33,000	1	-	1	-	-	-	-	-	-	-	-	-	2	454	2,690
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	454	2,690
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	454	2,690
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	1	1	455	2,726
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	455	2,726
37,001	38,000	-	-	1	-	-	-	-	-	-	-	-	-	1	456	2,763
38,001	39,000	-	1	-	-	-	-	-	-	-	-	-	-	1	457	2,802

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR 1 Inch Residential

Exhibit
Schedule H-5
Page 10
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	457	2,802
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	457	2,802
41,001	42,000	-	1	-	-	-	-	-	-	-	-	-	-	1	458	2,843
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	458	2,843
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	458	2,843
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	458	2,843
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	458	2,843
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	458	2,843
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	458	2,843
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	458	2,843
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	458	2,843
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	458	2,843
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	458	2,843
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	458	2,843
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	458	2,843
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	458	2,843
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	458	2,843
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	458	2,843
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	458	2,843
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	458	2,843
59,001	60,000	-	-	-	-	-	-	-	1	-	-	-	-	1	459	2,903
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	459	2,903
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	459	2,903
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	459	2,903
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	459	2,903
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	459	2,903
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	459	2,903
66,001	67,000	-	1	-	-	-	-	-	-	-	-	-	-	1	460	2,969
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	460	2,969
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	460	2,969
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	460	2,969
70,001	71,000	-	-	-	-	-	-	-	-	1	-	-	-	1	461	3,040
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR 1 Inch Residential

Exhibit
Schedule H-5
Page 10
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	3,040
	-													-	461	3,040
	-													-	461	3,040
	-													-	461	3,040
	-													-	461	3,040
	-													-	461	3,040
	-													-	461	3,040
	-													-	461	3,040
	-													-	461	3,040
	-													-	461	3,040
	-													-	461	3,040
Totals		39	39	39	39	38	38	38	38	38	38	39	38	461		

Average Usage	6,594
Median Usage	4,500
Average # Customers	38
Change in Number of Customers	(1)

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: CL 1 Inch Residential

Exhibit
Schedule H-5
Page 11
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	1	-	1	1	-	3	3	-
1	1,000	1	1	1	1	1	1	3	1	1	-	1	1	13	16	7
1,001	2,000	-	-	1	-	1	1	-	-	1	1	-	1	6	22	16
2,001	3,000	2	2	-	1	-	1	-	1	-	-	1	-	8	30	36
3,001	4,000	-	-	-	-	-	-	-	-	-	1	-	-	1	31	39
4,001	5,000	-	-	1	-	-	-	-	-	-	-	-	-	1	32	44
5,001	6,000	-	-	-	-	-	-	1	-	-	-	-	-	1	33	49
6,001	7,000	-	-	-	-	-	-	-	-	1	1	1	-	3	36	69
7,001	8,000	-	-	-	1	-	1	-	-	-	-	-	1	3	39	91
8,001	9,000	-	1	-	-	-	-	-	-	-	-	-	-	1	40	100
9,001	10,000	1	-	-	-	-	-	-	-	-	-	-	-	1	41	109
10,001	11,000	-	-	-	-	-	-	-	1	1	-	-	-	2	43	130
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	43	130
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	43	130
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	1	1	44	144
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	44	144
15,001	16,000	-	-	1	-	-	-	-	-	-	-	-	-	1	45	159
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	45	159
17,001	18,000	-	-	-	-	1	-	-	-	-	-	-	-	1	46	177
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	46	177
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	46	177
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	46	177
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	46	177
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	46	177
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	46	177
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	46	177
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	46	177
26,001	27,000	-	-	-	1	-	-	-	-	-	-	-	-	1	47	203
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	203
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	203
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	203
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	203
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	203
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	203
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	203
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	203
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	203
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	203
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	203
38,001	39,000	-	-	-	-	1	-	-	-	-	-	-	-	1	48	242

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: CL 1 Inch Residential

Exhibit
Schedule H-5
Page 11
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: CL 1 Inch Residential

Exhibit
Schedule H-5
Page 11
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	242
	-													-	48	242
	-													-	48	242
	-													-	48	242
	-													-	48	242
	-													-	48	242
	-													-	48	242
	-													-	48	242
	-													-	48	242
	-													-	48	242
	-													-	48	242
Totals		4	4	4	4	4	4	4	4	4	4	4	4	48		

Average Usage	5,032
Median Usage	2,500
Average # Customers	4
Change in Number of Customers	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BW 1 Inch Residential

Exhibit
Schedule H-5
Page 12
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	1	-	-	-	6	2	5	14	14	-
1	1,000	6	5	4	3	2	2	3	5	8	6	5	7	56	70	28
1,001	2,000	-	2	3	3	4	4	7	3	2	4	4	4	40	110	88
2,001	3,000	5	2	1	2	4	4	2	3	6	11	1	3	44	154	198
3,001	4,000	4	4	1	7	9	3	6	14	8	10	12	11	89	243	510
4,001	5,000	7	7	4	4	7	7	11	5	12	11	9	13	97	340	946
5,001	6,000	3	5	7	7	5	5	6	10	8	10	8	14	88	428	1,430
6,001	7,000	4	5	3	7	7	5	7	10	9	7	12	5	81	509	1,957
7,001	8,000	4	8	7	7	3	4	2	6	6	4	7	4	62	571	2,422
8,001	9,000	5	5	4	3	3	1	5	4	5	2	4	5	46	617	2,813
9,001	10,000	6	4	3	1	-	4	2	-	3	3	2	2	30	647	3,098
10,001	11,000	1	2	1	2	1	4	4	3	3	3	3	2	29	676	3,402
11,001	12,000	1	4	3	3	7	2	2	4	4	-	3	1	34	710	3,793
12,001	13,000	4	6	6	2	3	3	6	1	-	1	-	1	33	743	4,206
13,001	14,000	2	2	2	6	3	-	3	2	2	1	2	1	26	769	4,557
14,001	15,000	2	5	-	1	-	2	1	1	-	1	2	2	17	786	4,803
15,001	16,000	4	1	3	4	-	4	-	1	1	-	1	1	20	806	5,113
16,001	17,000	-	3	1	4	4	2	2	1	-	1	-	-	18	824	5,410
17,001	18,000	2	1	2	3	1	5	-	1	-	1	1	1	18	842	5,725
18,001	19,000	3	3	-	-	2	1	1	-	-	-	1	-	11	853	5,929
19,001	20,000	3	1	3	2	2	2	1	2	-	-	-	-	16	869	6,241
20,001	21,000	2	-	2	2	4	-	3	1	1	-	-	1	16	885	6,569
21,001	22,000	2	2	4	-	2	6	-	-	-	-	1	-	17	902	6,934
22,001	23,000	3	1	1	3	3	-	1	-	1	-	1	-	14	916	7,249
23,001	24,000	1	-	2	1	-	1	1	-	-	-	-	1	7	923	7,414
24,001	25,000	-	4	1	-	-	1	-	-	-	-	-	-	6	929	7,561
25,001	26,000	1	2	1	-	-	1	-	1	-	-	-	1	7	936	7,739
26,001	27,000	1	-	3	1	-	-	-	-	-	2	-	-	7	943	7,925
27,001	28,000	-	-	-	1	-	-	-	-	1	-	-	1	3	946	8,007
28,001	29,000	-	-	-	1	-	1	1	1	-	-	-	-	4	950	8,121
29,001	30,000	4	-	-	1	-	1	1	-	-	-	2	-	9	959	8,387
30,001	31,000	1	-	-	-	1	1	1	-	-	-	-	-	4	963	8,509
31,001	32,000	1	-	2	-	1	-	-	-	1	-	-	-	5	968	8,666
32,001	33,000	-	1	1	1	-	-	-	-	-	-	-	-	3	971	8,764
33,001	34,000	-	1	-	1	-	-	-	-	-	-	-	-	2	973	8,831
34,001	35,000	-	-	-	-	1	-	1	-	-	-	-	-	2	975	8,900
35,001	36,000	-	-	1	-	-	-	1	-	-	-	1	-	3	978	9,006
36,001	37,000	1	2	-	1	-	1	-	-	-	-	-	-	5	983	9,189
37,001	38,000	-	1	-	-	-	-	-	-	-	-	-	-	1	984	9,226
38,001	39,000	1	-	1	1	-	-	-	-	-	-	-	-	3	987	9,342

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BW 1 Inch Residential

Exhibit
Schedule H-5
Page 12
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,001	40,000	-	1	1	-	-	-	-	-	-	-	-	-	2	989	9,421
40,001	41,000	-	-	1	-	-	-	-	-	-	-	-	-	1	990	9,461
41,001	42,000	-	-	-	-	1	-	-	-	-	-	-	-	1	991	9,503
42,001	43,000	-	-	-	-	-	1	-	-	-	-	-	-	1	992	9,545
43,001	44,000	1	-	-	1	-	-	-	-	-	-	-	-	2	994	9,632
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	994	9,632
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	994	9,632
46,001	47,000	-	-	1	-	-	-	-	-	-	-	-	-	1	995	9,679
47,001	48,000	-	-	1	-	1	-	-	-	-	-	2	-	4	999	9,869
48,001	49,000	-	-	1	-	-	1	-	-	-	-	-	-	2	1,001	9,966
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,001	9,966
50,001	51,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,002	10,016
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,002	10,016
52,001	53,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,003	10,069
53,001	54,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,004	10,122
54,001	55,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,005	10,177
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,005	10,177
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,005	10,177
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,005	10,177
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,005	10,177
59,001	60,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,006	10,236
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,006	10,236
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,006	10,236
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,006	10,236
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,006	10,236
64,001	65,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,007	10,301
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,007	10,301
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,007	10,301
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,007	10,301
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,007	10,301
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,007	10,301
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,007	10,301
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,007	10,301
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,007	10,301
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,007	10,301
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,007	10,301
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,007	10,301
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,007	10,301
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,007	10,301
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,007	10,301

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BW 1 Inch Residential

Exhibit
Schedule H-5
Page 12
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,007	10,301
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,007	10,301
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,007	10,301
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,007	10,301
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,007	10,301
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,007	10,301
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,007	10,301
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,007	10,301
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,007	10,301
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,007	10,301
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,007	10,301
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,007	10,301
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,007	10,301
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,007	10,301
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,007	10,301
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,007	10,301
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,007	10,301
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,007	10,301
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,007	10,301
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,007	10,301
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,007	10,301
	-													-	1,007	10,301
	-													-	1,007	10,301
	-													-	1,007	10,301
	-													-	1,007	10,301
	-													-	1,007	10,301
	-													-	1,007	10,301
	-													-	1,007	10,301
	-													-	1,007	10,301
	-													-	1,007	10,301
	-													-	1,007	10,301
Totals		85	91	85	87	81	81	81	79	81	84	86	86	1,007		

Average Usage	10,229
Median Usage	6,500
Average # Customers	84
Change in Number of Customers	1

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR 1 1/2 Inch Residential

Exhibit
Schedule H-5
Page 13
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1	2
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	2
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	2
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	2
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	2
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	2
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	2
8,001	9,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2	10
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	10
10,001	11,000	-	-	-	-	-	-	-	-	-	1	-	-	1	3	21
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	21
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	21
13,001	14,000	-	-	-	-	-	-	-	1	-	-	-	1	2	5	48
14,001	15,000	-	-	-	-	-	-	1	-	1	-	-	-	2	7	77
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	77
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	77
17,001	18,000	-	-	-	-	-	1	-	-	-	-	-	-	1	8	94
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	94
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	94
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	94
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	94
22,001	23,000	-	-	-	-	1	-	-	-	-	-	-	-	1	9	117
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	117
24,001	25,000	-	-	-	1	-	-	-	-	-	-	-	-	1	10	141
25,001	26,000	1	-	-	-	-	-	-	-	-	-	-	-	1	11	167
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	167
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	167
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	167
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	167
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	167
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	167
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	167
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	167
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	167
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	167
36,001	37,000	-	-	-	-	-	-	-	-	-	-	1	-	1	12	203
37,001	38,000	-	-	1	-	-	-	-	-	-	-	-	-	1	13	241

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR 1 1/2 Inch Residential

Exhibit
Schedule H-5
Page 13
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	241
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	241
40,001	41,000	-	1	-	-	-	-	-	-	-	-	-	-	1	14	281
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	281
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	281
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	281
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	281
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	281
46,001	47,000	-	-	-	1	-	-	-	-	-	-	-	-	1	15	328
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	328
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	328
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	328
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	328
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	328
52,001	53,000	1	-	1	-	1	-	-	-	-	-	-	-	3	18	485
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	485
54,001	55,000	-	-	-	-	-	1	-	-	-	-	-	-	1	19	540
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	540
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	540
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	540
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	540
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	540
60,001	61,000	-	1	-	-	-	-	1	-	-	-	-	-	2	21	661
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	661
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	661
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	661
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	661
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	661
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	661
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	661
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	661
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	661
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	661
71,001	72,000	-	-	-	-	-	-	-	1	-	-	-	-	1	22	732
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR 1 1/2 Inch Residential

Exhibit
Schedule H-5
Page 13
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	732
100,575	100,575	-	-	-	-	-	-	-	-	1	-	-	-	1	23	833
123,027	123,027	-	-	-	-	-	-	-	-	-	1	-	-	1	24	956
	-													-	24	956
Totals		2	2	2	2	2	2	2	2	2	2	2	2	24		

Average Usage	39,817
Median Usage	37,000
Average # Customers	2
Change in Number of Customers	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR 1 1/2 Inch Residential

Exhibit
Schedule H-5
Page 14
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	1,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1	1
1,001	2,000	1	-	1	-	-	-	-	1	-	1	-	1	5	6	8
2,001	3,000	-	1	-	-	1	1	1	-	1	-	1	-	6	12	23
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR 1 1/2 Inch Residential

Exhibit
Schedule H-5
Page 14
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR 1 1/2 Inch Residential

Exhibit
Schedule H-5
Page 14
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
	-													-	12	23
	-													-	12	23
	-													-	12	23
Totals		1	1	1	1	1	1	1	1	1	1	1	1	12		

Average Usage	1,917
Median Usage	2,000
Average # Customers	1
Change in Number of Customers	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR 2 Inch Residential

Exhibit
Schedule H-5
Page 15
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	1	-	-	-	-	-	1	1	-
1	1,000	-	-	-	-	1	-	-	-	1	-	1	-	3	4	2
1,001	2,000	-	1	-	-	-	1	-	1	-	-	-	-	3	7	6
2,001	3,000	1	-	-	-	-	-	-	-	-	-	-	1	2	9	11
3,001	4,000	-	-	-	1	-	-	1	-	-	-	-	-	2	11	18
4,001	5,000	-	-	-	-	-	-	-	-	-	1	-	-	1	12	23
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	23
7,001	8,000	-	-	1	-	-	-	-	-	-	-	-	-	1	13	30
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	30
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	30
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	30
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	30
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	30
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	30
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	30
15,001	16,000	-	-	-	1	-	-	-	-	-	-	-	-	1	14	46
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	46
17,001	18,000	-	-	1	-	-	-	-	-	-	-	-	-	1	15	63
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	63
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	63
20,001	21,000	-	-	-	-	1	-	-	-	-	-	-	-	1	16	84
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	84
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	84
23,001	24,000	-	-	-	-	-	1	-	-	-	-	-	-	1	17	107
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	107
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	107
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	107
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	107
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	107
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	107
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	107
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	107
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	107
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	107
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	107
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	107
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	107
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	107
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	107

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR 2 Inch Residential

Exhibit
Schedule H-5
Page 15
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	107
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	107
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	107
42,001	43,000	-	1	-	-	-	-	-	-	-	-	-	-	1	18	150
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR 2 Inch Residential

Exhibit
Schedule H-5
Page 15
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	150
92,001	93,000	1	-	-	-	-	-	-	-	-	-	-	-	1	19	242
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	242
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	242
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	242
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	242
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	242
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	242
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	242
	-													-	19	242
														-	19	242
Totals		2	2	2	2	2	2	2	1	1	1	1	1	19		

Average Usage	12,737
Median Usage	2,500
Average # Customers	2
Change in Number of Customers	(1)

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: CL 2 Inch Residential

Exhibit
Schedule H-5
Page 16
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	1	1	1	1	1	1	1	1	1	1	-	1	11	11	-
1	1,000	-	-	-	-	-	-	-	-	-	-	1	-	1	12	1
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: CL 2 Inch Residential

Exhibit
Schedule H-5
Page 16
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: CL 2 Inch Residential

Exhibit
Schedule H-5
Page 16
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	1
	-													-	12	1
														-	12	1
Totals		1	1	1	1	1	1	1	1	1	1	1	1	12		

Average Usage	42
Median Usage	-
Average # Customers	1
Change in Number of Customers	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 5/8 Inch Commercial

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	17	17	17	30	24	30	32	30	33	28	29	23	310	310	-
1	1,000	123	113	113	122	116	119	135	133	132	136	137	127	1,506	1,816	754
1,001	2,000	41	42	41	38	51	53	51	43	39	44	42	43	528	2,344	1,546
2,001	3,000	30	20	25	32	27	24	27	27	26	18	21	23	300	2,644	2,296
3,001	4,000	20	21	17	20	18	17	19	15	17	18	15	17	214	2,858	3,045
4,001	5,000	14	18	19	16	15	12	14	10	9	15	20	15	177	3,035	3,842
5,001	6,000	9	8	11	9	10	11	5	6	10	14	16	17	126	3,161	4,535
6,001	7,000	11	16	10	7	11	6	6	14	12	9	8	11	121	3,282	5,321
7,001	8,000	7	11	10	14	5	8	10	9	8	7	1	8	98	3,380	6,057
8,001	9,000	10	5	6	7	8	10	4	3	3	5	2	8	71	3,451	6,660
9,001	10,000	7	8	10	6	7	7	3	3	6	2	4	7	70	3,521	7,325
10,001	11,000	5	5	7	4	5	3	11	5	5	5	7	2	64	3,585	7,997
11,001	12,000	4	10	4	3	6	6	2	5	2	4	5	2	53	3,638	8,607
12,001	13,000	5	2	2	5	4	4	2	3	4	4	5	1	41	3,679	9,119
13,001	14,000	2	4	2	1	3	-	1	4	3	4	3	4	31	3,710	9,538
14,001	15,000	2	2	5	1	5	5	5	5	3	7	2	3	45	3,755	10,190
15,001	16,000	8	3	2	2	-	4	2	3	3	3	2	1	33	3,788	10,702
16,001	17,000	1	3	5	2	3	2	2	3	4	2	5	2	34	3,822	11,263
17,001	18,000	2	2	1	4	2	3	4	1	2	2	-	2	25	3,847	11,700
18,001	19,000	2	2	2	2	2	2	-	3	3	-	1	4	23	3,870	12,126
19,001	20,000	-	2	1	1	2	1	3	-	2	-	1	1	14	3,884	12,399
20,001	21,000	-	1	3	1	2	-	2	2	1	1	1	2	16	3,900	12,727
21,001	22,000	-	4	2	2	2	3	-	1	1	2	4	3	24	3,924	13,243
22,001	23,000	-	3	1	-	-	1	-	1	-	1	-	4	11	3,935	13,490
23,001	24,000	1	-	-	-	3	-	-	-	1	4	-	-	9	3,944	13,702
24,001	25,000	-	-	-	1	-	-	1	-	-	2	1	-	5	3,949	13,824
25,001	26,000	2	1	-	1	2	-	1	-	-	-	-	2	9	3,958	14,054
26,001	27,000	1	-	-	-	-	-	-	-	1	-	-	-	2	3,960	14,107
27,001	28,000	-	1	1	2	2	-	1	-	1	1	-	1	10	3,970	14,382
28,001	29,000	1	-	1	-	1	2	3	1	-	1	-	1	11	3,981	14,695
29,001	30,000	-	-	-	-	-	1	1	1	-	-	1	1	5	3,986	14,843
30,001	31,000	-	1	2	1	-	-	1	-	1	1	1	1	9	3,995	15,117
31,001	32,000	-	1	-	-	-	-	-	-	1	-	1	2	5	4,000	15,275
32,001	33,000	1	2	1	-	1	2	-	-	-	-	-	1	8	4,008	15,535
33,001	34,000	1	1	-	-	-	-	-	-	-	2	-	-	4	4,012	15,669
34,001	35,000	-	-	1	-	-	1	-	-	-	1	-	1	4	4,016	15,807
35,001	36,000	-	-	1	-	-	-	-	-	-	-	-	-	1	4,017	15,842
36,001	37,000	1	-	1	1	-	-	-	-	-	-	1	-	4	4,021	15,988
37,001	38,000	-	-	1	-	-	1	-	2	1	1	-	-	6	4,027	16,213

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 5/8 Inch Commercial

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,001	39,000	1	-	-	-	-	-	1	-	-	-	-	-	2	4,029	16,290
39,001	40,000	1	-	2	-	-	-	-	-	2	-	-	-	5	4,034	16,488
40,001	41,000	-	-	-	2	1	-	-	-	-	-	-	-	3	4,037	16,609
41,001	42,000	1	-	-	-	-	-	1	2	-	-	-	-	4	4,041	16,775
42,001	43,000	-	-	2	1	-	-	-	1	-	-	1	-	5	4,046	16,988
43,001	44,000	1	1	-	1	-	1	-	-	-	-	1	-	5	4,051	17,205
44,001	45,000	1	1	-	-	-	-	-	-	-	1	-	-	3	4,054	17,339
45,001	46,000	-	2	-	1	1	-	-	1	-	-	-	1	6	4,060	17,612
46,001	47,000	1	-	-	1	1	-	1	-	1	-	-	-	5	4,065	17,844
47,001	48,000	-	1	-	-	1	1	1	-	-	-	-	-	4	4,069	18,034
48,001	49,000	1	1	-	2	-	-	-	1	-	-	-	-	5	4,074	18,277
49,001	50,000	-	2	1	-	-	-	-	-	-	-	-	1	4	4,078	18,475
50,001	51,000	1	1	-	-	-	-	-	-	-	-	-	-	2	4,080	18,576
51,001	52,000	-	-	-	-	-	-	-	-	-	1	-	-	1	4,081	18,627
52,001	53,000	-	-	-	-	-	-	1	-	-	-	-	-	1	4,082	18,680
53,001	54,000	-	-	-	1	-	1	-	-	-	-	-	-	2	4,084	18,787
54,001	55,000	-	-	2	-	-	1	-	-	-	-	-	-	3	4,087	18,950
55,001	56,000	-	-	1	-	-	-	1	-	-	-	-	1	3	4,090	19,117
56,001	57,000	1	-	-	-	-	1	-	-	-	-	1	-	3	4,093	19,286
57,001	58,000	1	-	-	-	-	-	-	-	-	-	1	-	2	4,095	19,401
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4,095	19,401
59,001	60,000	-	-	1	-	-	-	-	-	1	-	-	-	2	4,097	19,520
60,001	61,000	-	-	-	-	1	-	-	-	-	-	-	-	1	4,098	19,581
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4,098	19,581
62,001	63,000	-	-	-	-	-	-	-	-	1	1	-	-	2	4,100	19,706
63,001	64,000	-	-	-	-	-	-	-	2	-	-	-	-	2	4,102	19,833
64,001	65,000	-	-	-	-	-	-	-	-	-	1	-	-	1	4,103	19,897
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	1	1	4,104	19,963
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4,104	19,963
67,001	68,000	-	-	-	-	-	-	-	-	-	1	-	-	1	4,105	20,030
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4,105	20,030
69,001	70,000	-	-	-	-	-	-	-	-	-	1	-	-	1	4,106	20,100
70,001	71,000	-	1	-	-	-	-	-	-	-	-	-	-	1	4,107	20,170
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	1	1	4,108	20,242
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4,108	20,242
73,001	74,000	-	-	-	-	1	-	-	-	-	-	-	-	1	4,109	20,315
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4,109	20,315
75,001	76,000	-	-	-	-	-	1	-	-	-	-	-	-	1	4,110	20,391
76,001	77,000	-	-	-	-	-	-	-	-	-	1	-	-	1	4,111	20,467

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 5/8 Inch Commercial

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
77,001	78,000	-	-	1	-	-	-	-	-	-	-	-	-	1	4,112	20,545
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4,112	20,545
79,001	80,000	-	-	-	-	-	-	-	-	1	-	-	-	1	4,113	20,624
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4,113	20,624
81,001	82,000	-	-	-	-	-	-	-	-	1	-	-	-	1	4,114	20,706
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4,114	20,706
83,001	84,000	-	-	-	-	-	1	-	-	-	-	-	-	1	4,115	20,789
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4,115	20,789
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4,115	20,789
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4,115	20,789
87,001	88,000	-	-	-	-	-	-	1	-	-	-	-	-	1	4,116	20,877
88,001	89,000	-	-	-	-	1	-	-	1	-	-	-	-	2	4,118	21,054
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4,118	21,054
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4,118	21,054
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4,118	21,054
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4,118	21,054
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4,118	21,054
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4,118	21,054
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4,118	21,054
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4,118	21,054
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4,118	21,054
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4,118	21,054
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4,118	21,054
133,734	133,734	-	-	-	1	-	-	-	-	-	-	-	-	1	4,119	21,188
180,540	180,540	-	-	-	1	-	-	-	-	-	-	-	-	1	4,120	21,368
197,429	197,429	-	-	-	-	-	-	-	-	1	-	-	-	1	4,121	21,566
201,930	201,930	-	-	-	-	-	-	-	-	1	-	-	-	1	4,122	21,768
383,880	383,880	-	-	-	-	-	-	-	-	-	1	-	-	1	4,123	22,151
185,389	185,389	-	-	-	-	-	-	-	-	-	-	1	-	1	4,124	22,337
	-													-	4,124	22,337
	-													-	4,124	22,337
	-													-	4,124	22,337
	-													-	4,124	22,337
	-													-	4,124	22,337
	-													-	4,124	22,337
	-													-	4,124	22,337
	-													-	4,124	22,337
	-													-	4,124	22,337
	-													-	4,124	22,337

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division

Test Year Ended April 30, 2023

Meter Size: BV 5/8 Inch Commercial

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
	-													-	4,124	22,337
	-													-	4,124	22,337
Totals		338	339	335	346	344	345	355	341	343	352	341	345	4,124		

Average Usage	5,416
Median Usage	1,500
Average # Customers	344
Change in Number of Customers	7

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR 5/8 Inch Commercial

Exhibit
Schedule H-5
Page 18
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	14	15	16	13	19	22	18	18	17	13	17	16	198	198	-
1	1,000	12	16	21	19	13	15	16	17	21	23	24	20	217	415	109
1,001	2,000	11	3	5	9	6	4	8	8	3	8	5	10	80	495	229
2,001	3,000	4	6	5	3	5	3	4	4	4	5	4	1	48	543	349
3,001	4,000	4	3	3	4	1	2	3	2	3	1	2	2	30	573	454
4,001	5,000	3	1	2	4	4	5	2	3	3	3	3	-	33	606	602
5,001	6,000	2	4	5	-	4	4	3	2	1	2	5	3	35	641	795
6,001	7,000	1	3	2	4	1	2	3	2	1	3	2	2	26	667	964
7,001	8,000	-	2	1	2	1	2	3	3	3	3	-	3	23	690	1,136
8,001	9,000	5	3	-	1	3	1	2	1	1	1	2	2	22	712	1,323
9,001	10,000	1	4	1	1	3	-	5	3	3	1	1	5	28	740	1,589
10,001	11,000	-	1	1	-	1	5	1	1	3	1	1	4	19	759	1,789
11,001	12,000	-	-	1	2	3	3	2	-	1	1	-	1	14	773	1,950
12,001	13,000	3	2	3	3	1	-	-	1	-	1	-	1	15	788	2,137
13,001	14,000	2	1	-	-	1	1	-	-	-	-	2	-	7	795	2,232
14,001	15,000	3	-	1	3	1	1	-	1	1	1	2	1	15	810	2,449
15,001	16,000	4	2	1	1	-	-	-	1	1	-	-	1	11	821	2,620
16,001	17,000	-	-	2	1	-	-	-	-	-	-	-	1	4	825	2,686
17,001	18,000	-	-	1	3	2	-	-	-	1	-	-	1	8	833	2,826
18,001	19,000	1	2	1	2	2	-	1	-	1	-	1	-	11	844	3,029
19,001	20,000	3	1	-	-	1	1	-	2	-	-	-	1	9	853	3,205
20,001	21,000	-	2	1	-	-	-	-	1	1	-	-	-	5	858	3,307
21,001	22,000	1	-	2	1	1	-	-	1	1	-	-	-	7	865	3,458
22,001	23,000	-	-	-	-	-	2	2	-	2	1	-	-	7	872	3,615
23,001	24,000	-	-	-	-	-	1	1	-	-	-	-	-	2	874	3,662
24,001	25,000	-	1	-	-	-	-	1	1	-	-	-	-	3	877	3,736
25,001	26,000	-	-	1	-	-	-	1	-	-	-	-	-	2	879	3,787
26,001	27,000	-	-	1	2	1	-	-	1	1	1	2	-	9	888	4,025
27,001	28,000	-	-	-	-	-	-	-	-	-	3	2	1	6	894	4,190
28,001	29,000	-	1	-	-	-	1	-	-	1	-	-	1	4	898	4,304
29,001	30,000	-	-	-	1	1	-	-	-	1	-	-	1	4	902	4,422
30,001	31,000	1	1	-	-	-	-	-	1	-	1	-	-	4	906	4,544
31,001	32,000	-	-	1	-	1	-	-	1	1	2	-	-	6	912	4,733
32,001	33,000	1	-	-	-	-	-	1	1	1	-	-	1	5	917	4,896
33,001	34,000	-	-	-	-	-	-	-	-	-	1	-	-	1	918	4,929
34,001	35,000	-	-	-	-	-	1	-	-	-	-	-	-	1	919	4,964
35,001	36,000	1	1	-	-	-	-	1	1	-	1	-	1	6	925	5,177
36,001	37,000	-	2	-	-	-	1	-	-	-	-	-	1	4	929	5,323

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR 5/8 Inch Commercial

Exhibit
Schedule H-5
Page 18
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
37,001	38,000	-	-	1	-	-	-	-	-	-	1	-	-	2	931	5,398
38,001	39,000	-	-	1	-	2	-	-	-	1	-	-	-	4	935	5,552
39,001	40,000	-	-	-	-	-	-	-	1	-	-	1	-	2	937	5,631
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	937	5,631
41,001	42,000	-	-	-	-	-	-	-	-	-	-	1	-	1	938	5,672
42,001	43,000	-	-	-	-	1	-	-	-	-	-	-	-	1	939	5,715
43,001	44,000	-	-	-	-	-	-	-	1	-	-	1	-	2	941	5,802
44,001	45,000	-	-	-	-	-	-	-	-	-	1	-	-	1	942	5,846
45,001	46,000	-	-	1	-	-	-	1	-	-	-	-	-	2	944	5,937
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	944	5,937
47,001	48,000	-	-	-	-	-	1	-	-	-	-	-	-	1	945	5,985
48,001	49,000	-	-	-	-	-	-	1	-	-	-	-	-	1	946	6,033
49,001	50,000	-	-	1	-	-	-	-	-	-	-	-	-	1	947	6,083
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	947	6,083
51,001	52,000	-	-	-	-	-	1	-	1	-	-	-	-	2	949	6,186
52,001	53,000	-	-	1	-	1	-	-	-	-	-	-	-	2	951	6,291
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	1	1	952	6,344
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	952	6,344
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	952	6,344
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	952	6,344
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	952	6,344
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	952	6,344
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	952	6,344
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	952	6,344
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	952	6,344
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	952	6,344
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	952	6,344
64,001	65,000	-	-	-	-	-	-	-	1	-	-	-	-	1	953	6,409
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	953	6,409
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	1	1	954	6,475
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	954	6,475
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	954	6,475
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	954	6,475
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	954	6,475
71,001	72,000	-	-	-	-	-	-	-	-	1	-	-	-	1	955	6,547
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR 5/8 Inch Commercial

Exhibit
Schedule H-5
Page 18
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	955	6,547
99,001	100,000	-	-	-	-	-	1	-	-	-	-	-	-	1	956	6,646
193,839	193,839	1	-	-	-	-	-	-	-	-	-	-	-	1	957	6,840
186,331	186,331	-	1	-	-	-	-	-	-	-	-	-	-	1	958	7,027
174,864	174,864	-	-	1	-	-	-	-	-	-	-	-	-	1	959	7,201
105,131	105,131	-	-	-	1	-	-	-	-	-	-	-	-	1	960	7,307
	-													-	960	7,307
	-													-	960	7,307
	-													-	960	7,307
Totals		78	78	84	80	80	80	80	81	79	79	78	83	960		

Average Usage	7,611
Median Usage	1,500
Average # Customers	80
Change in Number of Customers	5

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: CL 5/8 Inch Commercial

Exhibit
Schedule H-5
Page 19
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	1	-	-	-	-	-	-	-	1	1	-
1	1,000	1	1	1	1	1	1	1	1	1	1	1	1	12	13	6
1,001	2,000	2	2	1	1	1	1	1	2	2	2	2	2	19	32	35
2,001	3,000	-	-	-	-	-	1	1	-	-	-	-	-	2	34	40
3,001	4,000	-	-	1	-	-	1	1	-	-	1	1	-	5	39	57
4,001	5,000	1	1	-	2	-	-	-	1	1	-	-	1	7	46	89
5,001	6,000	-	-	-	-	1	-	-	-	-	-	-	-	1	47	94
6,001	7,000	-	-	1	-	-	-	-	-	-	-	-	-	1	48	101
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: CL 5/8 Inch Commercial

Exhibit
Schedule H-5
Page 19
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: CL 5/8 Inch Commercial

Exhibit
Schedule H-5
Page 19
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	101
	-													-	48	101
Totals		4	4	4	4	4	4	4	4	4	4	4	4	48		

Average Usage	2,094
Median Usage	1,500
Average # Customers	4
Change in Number of Customers	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BW 5/8 Inch Commercial

Exhibit
Schedule H-5
Page 20
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	1,000	-	1	1	2	2	2	2	1	2	1	1	2	17	17	9
1,001	2,000	1	-	1	-	-	-	-	1	-	1	1	-	5	22	16
2,001	3,000	-	1	-	-	-	-	-	-	-	-	-	-	1	23	19
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	19
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	19
5,001	6,000	1	-	-	-	-	-	-	-	-	-	-	-	1	24	24
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BW 5/8 Inch Commercial

Exhibit
Schedule H-5
Page 20
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BW 5/8 Inch Commercial

Exhibit
Schedule H-5
Page 20
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
	-													-	24	24
	-													-	24	24
Totals		2	2	2	2	2	2	2	2	2	2	2	2	24		

Average Usage	1,001
Median Usage	500
Average # Customers	2
Change in Number of Customers	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 3/4 Inch Commercial

Exhibit
Schedule H-5
Page 21
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	1,000	1	1	1	2	2	3	2	2	2	1	2	1	20	20	10
1,001	2,000	1	1	1	-	-	-	-	-	-	1	-	-	4	24	16
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	16
3,001	4,000	-	-	-	-	-	-	1	-	-	-	-	-	1	25	20
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	20
5,001	6,000	-	1	-	-	1	-	-	-	-	-	1	1	4	29	42
6,001	7,000	-	-	-	1	-	-	-	1	-	1	-	-	3	32	61
7,001	8,000	-	-	-	-	-	-	-	-	1	-	-	1	2	34	76
8,001	9,000	1	-	-	-	-	-	-	-	-	-	-	-	1	35	85
9,001	10,000	-	-	1	-	-	-	-	-	-	-	-	-	1	36	94
10,001	11,000	-	-	-	-	-	-	-	-	-	1	-	-	1	37	105
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	37	105
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	37	105
13,001	14,000	-	-	-	-	-	-	-	-	1	-	-	-	1	38	118
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	38	118
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	38	118
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	38	118
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	38	118
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	38	118
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	38	118
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	38	118
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	1	1	39	140
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	39	140
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	39	140
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	39	140
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	39	140
26,001	27,000	-	-	-	-	-	-	-	-	-	-	1	-	1	40	166
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	40	166
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	40	166
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	40	166
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	40	166
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	40	166
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	40	166
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	40	166
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	40	166
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	40	166
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	40	166

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 3/4 Inch Commercial

Exhibit
Schedule H-5
Page 21
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	40	166
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	40	166
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	40	166
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	40	166
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	40	166
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	40	166
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	40	166
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	40	166
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	40	166
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	40	166
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	40	166
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	40	166
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	40	166
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	40	166
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	40	166
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	40	166
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	40	166
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	40	166
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	40	166
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	40	166
57,001	58,000	-	-	-	-	-	-	-	1	-	-	-	-	1	41	224
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	41	224
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	41	224
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	41	224
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	41	224
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	41	224
63,001	64,000	-	-	-	1	-	-	-	-	-	-	-	-	1	42	287
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	287
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	287
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	287
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	287
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	287
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	287
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	287
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	287
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	287
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	287
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	287

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 3/4 Inch Commercial

Exhibit
Schedule H-5
Page 21
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	287
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	287
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	287
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	287
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	287
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	287
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	287
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	287
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	287
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	287
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	287
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	287
87,001	88,000	1	-	-	-	-	-	-	-	-	-	-	-	1	43	375
88,001	89,000	-	-	-	-	-	1	-	-	-	-	-	-	1	44	463
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	44	463
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	44	463
91,001	92,000	-	-	-	-	-	-	1	-	-	-	-	-	1	45	555
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	45	555
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	45	555
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	45	555
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	45	555
96,001	97,000	-	1	1	-	1	-	-	-	-	-	-	-	3	48	844
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	844
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	844
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	844
Totals		4	4	4	4	4	4	4	4	4	4	4	4	48		

Average Usage	17,584
Median Usage	3,000
Average # Customers	4
Change in Number of Customers	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: CL 3/4 Inch Commercial

Exhibit
Schedule H-5
Page 22
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	2	-	1	1	-	-	-	-	-	-	-	-	4	4	-
1	1,000	5	6	3	4	5	4	5	5	5	6	6	6	60	64	30
1,001	2,000	-	-	1	1	2	1	2	1	1	-	-	-	9	73	44
2,001	3,000	2	2	3	1	2	1	1	1	1	1	2	1	18	91	89
3,001	4,000	1	2	-	1	1	2	-	2	2	2	2	2	17	108	148
4,001	5,000	1	-	-	1	-	-	2	-	1	2	-	-	7	115	180
5,001	6,000	-	-	2	-	-	1	-	-	-	1	-	-	4	119	202
6,001	7,000	1	1	-	1	-	-	-	1	1	-	-	1	6	125	241
7,001	8,000	-	1	-	-	1	-	-	-	-	-	-	-	2	127	256
8,001	9,000	-	-	-	1	-	1	1	1	-	-	-	1	5	132	298
9,001	10,000	-	-	2	-	-	-	-	-	-	1	1	-	4	136	336
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	136	336
11,001	12,000	-	-	-	1	-	-	-	-	-	-	-	-	1	137	348
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	137	348
13,001	14,000	-	-	-	-	1	-	-	-	-	-	-	-	1	138	361
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	138	361
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	138	361
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	138	361
17,001	18,000	-	-	-	-	-	-	1	-	-	-	-	-	1	139	379
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	139	379
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	139	379
20,001	21,000	-	-	-	-	-	1	-	-	1	-	-	-	2	141	420
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	141	420
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	141	420
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	141	420
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	141	420
25,001	26,000	-	-	-	-	-	-	-	1	-	-	-	-	1	142	445
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	142	445
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	1	1	143	473
28,001	29,000	-	-	-	-	-	1	-	-	-	-	-	-	1	144	501
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: CL 3/4 Inch Commercial

Exhibit
Schedule H-5
Page 22
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: CL 3/4 Inch Commercial

Exhibit
Schedule H-5
Page 22
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	144	501
	-													-	144	501
	-													-	144	501
Totals		12	12	12	12	12	12	12	12	12	13	11	12	144		

Average Usage	3,480
Median Usage	500
Average # Customers	12
Change in Number of Customers	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 1 Inch Commercial

Exhibit
Schedule H-5
Page 23
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	12	9	10	11	11	9	15	13	16	16	14	15	151	151	-
1	1,000	28	29	29	35	28	31	32	34	31	33	32	25	367	518	184
1,001	2,000	19	13	14	10	16	15	13	12	13	12	18	14	169	687	437
2,001	3,000	3	6	4	2	6	3	9	10	6	11	11	9	80	767	637
3,001	4,000	11	8	5	9	9	8	10	8	13	9	7	4	101	868	991
4,001	5,000	8	9	12	10	8	8	8	7	5	7	13	10	105	973	1,463
5,001	6,000	6	9	10	7	6	7	10	16	14	11	9	7	112	1,085	2,079
6,001	7,000	3	4	3	11	7	7	9	10	6	12	8	8	88	1,173	2,652
7,001	8,000	11	5	5	6	10	11	11	6	8	9	12	10	104	1,277	3,432
8,001	9,000	7	7	3	5	7	10	3	5	7	4	2	5	65	1,342	3,984
9,001	10,000	6	9	6	4	2	4	3	9	7	3	3	7	63	1,405	4,583
10,001	11,000	8	6	9	4	7	1	4	-	2	4	3	3	51	1,456	5,118
11,001	12,000	5	8	5	4	5	2	7	3	4	4	1	2	50	1,506	5,693
12,001	13,000	1	3	2	7	4	3	3	5	1	2	4	7	42	1,548	6,218
13,001	14,000	3	3	6	3	3	7	3	1	3	2	2	4	40	1,588	6,758
14,001	15,000	2	-	3	3	1	3	1	3	3	2	3	2	26	1,614	7,135
15,001	16,000	3	3	3	3	2	2	2	2	1	2	2	1	26	1,640	7,538
16,001	17,000	4	3	3	2	4	1	1	2	2	3	1	3	29	1,669	8,017
17,001	18,000	2	3	2	3	-	4	2	1	2	-	1	3	23	1,692	8,419
18,001	19,000	3	3	2	2	-	5	-	-	1	2	1	1	20	1,712	8,789
19,001	20,000	1	2	1	1	2	2	1	-	-	1	3	3	17	1,729	9,121
20,001	21,000	2	-	3	2	2	-	1	2	2	-	2	1	17	1,746	9,469
21,001	22,000	-	2	-	1	2	3	-	2	1	1	-	1	13	1,759	9,749
22,001	23,000	1	-	1	2	1	2	-	-	1	1	1	-	10	1,769	9,974
23,001	24,000	-	-	2	1	-	-	3	1	2	2	2	2	15	1,784	10,326
24,001	25,000	-	1	1	-	-	1	-	1	2	1	1	1	9	1,793	10,547
25,001	26,000	-	1	-	1	2	1	1	1	-	-	1	-	8	1,801	10,751
26,001	27,000	1	-	-	-	1	-	1	1	-	-	-	1	5	1,806	10,883
27,001	28,000	1	1	2	-	2	-	-	-	-	-	-	3	9	1,815	11,131
28,001	29,000	-	-	1	1	-	-	2	2	-	2	-	1	9	1,824	11,387
29,001	30,000	1	-	1	-	-	-	-	-	-	-	1	-	3	1,827	11,476
30,001	31,000	1	-	-	1	1	1	-	-	1	-	-	-	5	1,832	11,628
31,001	32,000	1	-	-	-	-	-	1	1	-	-	-	1	4	1,836	11,754
32,001	33,000	-	-	-	1	-	-	-	-	1	1	2	1	6	1,842	11,949
33,001	34,000	1	1	1	1	-	-	-	2	1	-	-	-	7	1,849	12,184
34,001	35,000	1	-	-	-	-	-	2	1	-	3	-	-	7	1,856	12,425
35,001	36,000	-	-	1	-	-	1	-	-	-	-	-	2	4	1,860	12,567
36,001	37,000	-	-	1	-	-	-	1	-	-	-	2	-	4	1,864	12,713
37,001	38,000	-	-	-	2	1	2	-	2	-	1	-	-	8	1,872	13,013
38,001	39,000	-	2	1	-	2	-	-	-	3	1	-	-	9	1,881	13,360

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 1 Inch Commercial

Exhibit
Schedule H-5
Page 23
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,001	40,000	1	-	-	-	1	-	-	-	-	-	-	-	2	1,883	13,439
40,001	41,000	-	-	-	-	1	-	1	-	-	-	-	-	2	1,885	13,520
41,001	42,000	-	-	-	-	-	-	1	-	-	-	1	2	4	1,889	13,686
42,001	43,000	-	-	1	-	-	1	-	-	1	-	-	1	4	1,893	13,856
43,001	44,000	3	2	-	-	-	-	-	-	-	-	-	-	5	1,898	14,073
44,001	45,000	-	-	1	-	1	-	-	-	-	-	-	1	3	1,901	14,207
45,001	46,000	1	2	-	-	-	-	1	-	2	-	-	-	6	1,907	14,480
46,001	47,000	-	1	1	-	-	-	1	-	-	-	-	1	4	1,911	14,666
47,001	48,000	-	-	-	2	-	1	-	-	-	1	-	-	4	1,915	14,856
48,001	49,000	-	1	1	-	1	1	-	-	-	-	-	-	4	1,919	15,050
49,001	50,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,920	15,099
50,001	51,000	1	-	-	1	-	-	-	-	-	-	-	-	2	1,922	15,200
51,001	52,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,923	15,252
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,923	15,252
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,923	15,252
54,001	55,000	-	-	1	-	1	2	-	-	1	-	1	-	6	1,929	15,579
55,001	56,000	-	-	-	1	-	-	-	2	-	-	1	-	4	1,933	15,801
56,001	57,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,934	15,857
57,001	58,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,935	15,915
58,001	59,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,936	15,973
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,937	16,033
60,001	61,000	-	-	-	1	-	-	-	-	1	1	-	-	3	1,940	16,214
61,001	62,000	-	-	-	-	-	-	1	-	-	1	-	-	2	1,942	16,337
62,001	63,000	-	-	-	-	-	-	1	1	-	-	-	-	2	1,944	16,462
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,944	16,462
64,001	65,000	-	-	1	-	-	-	-	-	1	-	-	-	2	1,946	16,591
65,001	66,000	1	-	-	-	2	1	-	-	-	-	-	-	4	1,950	16,853
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,950	16,853
67,001	68,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,951	16,921
68,001	69,000	1	-	-	-	-	-	-	-	-	-	-	1	2	1,953	17,058
69,001	70,000	-	1	-	-	-	-	-	1	-	-	-	-	2	1,955	17,197
70,001	71,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,956	17,267
71,001	72,000	-	-	-	-	-	-	-	-	1	1	-	-	2	1,958	17,410
72,001	73,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,959	17,483
73,001	74,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,960	17,556
74,001	75,000	-	1	1	-	-	-	-	-	-	1	1	-	4	1,964	17,854
75,001	76,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,965	17,930
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,966	18,006
77,001	78,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,967	18,084
78,001	79,000	-	1	-	1	-	-	-	-	-	-	1	-	3	1,970	18,319

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 1 Inch Commercial

Exhibit
Schedule H-5
Page 23
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
79,001	80,000	1	-	-	-	-	1	-	-	-	-	-	-	2	1,972	18,478
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,972	18,478
81,001	82,000	-	-	-	-	-	-	2	-	-	-	-	-	2	1,974	18,641
82,001	83,000	-	-	-	-	-	-	-	-	-	1	1	-	2	1,976	18,806
83,001	84,000	-	-	-	-	1	-	-	-	1	1	-	-	3	1,979	19,057
84,001	85,000	-	-	-	1	-	-	-	1	-	-	-	-	2	1,981	19,226
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,981	19,226
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,981	19,226
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,981	19,226
88,001	89,000	-	1	-	-	-	1	-	-	-	-	-	1	3	1,984	19,491
89,001	90,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,985	19,581
90,001	91,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,986	19,671
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,986	19,671
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,986	19,671
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,986	19,671
94,001	95,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,987	19,766
95,001	96,000	-	-	1	-	-	1	-	-	-	-	-	-	2	1,989	19,957
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,989	19,957
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,990	20,054
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,991	20,153
99,001	100,000	-	1	-	-	-	-	-	-	1	-	-	-	2	1,993	20,352
124,443	124,443	1	-	-	-	-	-	-	-	-	-	-	-	1	1,994	20,476
100,856	100,856	1	-	-	-	-	-	-	-	-	-	-	-	1	1,995	20,577
127,576	127,576	1	-	-	-	-	-	-	-	-	-	-	-	1	1,996	20,705
110,189	110,189	1	-	-	-	-	-	-	-	-	-	-	-	1	1,997	20,815
338,746	338,746	-	1	-	-	-	-	-	-	-	-	-	-	1	1,998	21,154
149,940	149,940	-	1	-	-	-	-	-	-	-	-	-	-	1	1,999	21,304
115,916	115,916	-	1	-	-	-	-	-	-	-	-	-	-	1	2,000	21,420
347,656	347,656	-	1	-	-	-	-	-	-	-	-	-	-	1	2,001	21,767
296,668	296,668	-	1	-	-	-	-	-	-	-	-	-	-	1	2,002	22,064
482,474	482,474	-	-	1	-	-	-	-	-	-	-	-	-	1	2,003	22,546
128,409	128,409	-	-	1	-	-	-	-	-	-	-	-	-	1	2,004	22,675
158,379	158,379	-	-	1	-	-	-	-	-	-	-	-	-	1	2,005	22,833
494,587	494,587	-	-	1	-	-	-	-	-	-	-	-	-	1	2,006	23,328
420,947	420,947	-	-	1	-	-	-	-	-	-	-	-	-	1	2,007	23,749
425,055	425,055	-	-	-	1	-	-	-	-	-	-	-	-	1	2,008	24,174
130,203	130,203	-	-	-	1	-	-	-	-	-	-	-	-	1	2,009	24,304
109,155	109,155	-	-	-	1	-	-	-	-	-	-	-	-	1	2,010	24,413
111,794	111,794	-	-	-	1	-	-	-	-	-	-	-	-	1	2,011	24,525
435,784	435,784	-	-	-	1	-	-	-	-	-	-	-	-	1	2,012	24,961

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 1 Inch Commercial

Exhibit
Schedule H-5
Page 23
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
370,891	370,891	-	-	-	1	-	-	-	-	-	-	-	-	1	2,013	25,332
453,083	453,083	-	-	-	-	1	-	-	-	-	-	-	-	1	2,014	25,785
149,400	149,400	-	-	-	-	1	-	-	-	-	-	-	-	1	2,015	25,934
105,747	105,747	-	-	-	-	1	-	-	-	-	-	-	-	1	2,016	26,040
137,370	137,370	-	-	-	-	1	-	-	-	-	-	-	-	1	2,017	26,177
464,657	464,657	-	-	-	-	1	-	-	-	-	-	-	-	1	2,018	26,642
394,852	394,852	-	-	-	-	1	-	-	-	-	-	-	-	1	2,019	27,037
163,290	163,290	-	-	-	-	-	1	-	-	-	-	-	-	1	2,020	27,200
148,584	148,584	-	-	-	-	-	-	1	-	-	-	-	-	1	2,021	27,349
111,406	111,406	-	-	-	-	-	-	1	-	-	-	-	-	1	2,022	27,460
	-													-	2,022	27,460
	-													-	2,022	27,460
Totals		170	168	168	169	169	167	169	168	168	169	169	168	2,022		

Average Usage	13,581
Median Usage	5,500
Average # Customers	169
Change in Number of Customers	(2)

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR 1 Inch Commercial

Exhibit
Schedule H-5
Page 24
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	5	5	4	4	8	4	5	7	5	6	4	7	64	64	-
1	1,000	4	1	4	9	9	6	6	4	5	6	9	3	66	130	33
1,001	2,000	4	6	4	6	3	5	7	5	3	4	2	3	52	182	111
2,001	3,000	3	2	6	2	4	3	3	3	5	2	5	6	44	226	221
3,001	4,000	2	3	2	4	4	3	-	1	4	1	3	2	29	255	323
4,001	5,000	1	2	3	1	2	3	4	5	1	3	2	1	28	283	449
5,001	6,000	3	5	-	2	1	4	5	8	2	4	3	2	39	322	663
6,001	7,000	4	4	3	2	-	4	4	2	5	5	6	1	40	362	923
7,001	8,000	-	4	2	-	3	1	2	2	1	4	3	4	26	388	1,118
8,001	9,000	2	2	2	1	3	1	-	2	4	1	1	4	23	411	1,314
9,001	10,000	2	-	1	2	-	2	2	2	2	4	1	1	19	430	1,494
10,001	11,000	5	2	3	2	2	-	2	-	4	2	3	1	26	456	1,767
11,001	12,000	2	4	1	1	-	1	2	-	-	1	2	1	15	471	1,940
12,001	13,000	1	2	1	1	-	1	1	1	-	3	-	4	15	486	2,127
13,001	14,000	4	4	1	-	1	1	-	-	2	-	-	2	15	501	2,330
14,001	15,000	1	8	2	2	1	2	-	-	-	-	-	1	17	518	2,576
15,001	16,000	-	-	-	2	-	1	-	1	-	1	1	2	8	526	2,700
16,001	17,000	-	2	1	1	-	2	1	-	-	-	-	-	7	533	2,816
17,001	18,000	1	2	2	1	1	-	-	-	1	2	-	-	10	543	2,991
18,001	19,000	1	1	-	2	-	1	1	1	-	-	-	-	7	550	3,120
19,001	20,000	2	1	-	-	-	-	-	-	-	1	1	1	6	556	3,237
20,001	21,000	-	-	-	-	-	-	2	-	2	-	1	-	5	561	3,340
21,001	22,000	1	1	-	-	1	-	-	2	1	-	-	-	6	567	3,469
22,001	23,000	-	1	1	-	2	-	-	-	1	-	-	-	5	572	3,581
23,001	24,000	-	1	1	-	-	-	1	1	-	1	1	-	6	578	3,722
24,001	25,000	-	-	-	-	-	1	-	-	-	-	1	-	2	580	3,771
25,001	26,000	1	-	1	-	1	1	1	-	-	-	-	-	5	585	3,899
26,001	27,000	-	-	-	-	1	-	-	1	-	-	-	-	2	587	3,952
27,001	28,000	-	-	-	2	1	1	-	-	-	-	-	1	5	592	4,089
28,001	29,000	-	-	-	-	-	-	-	1	-	-	-	-	1	593	4,118
29,001	30,000	1	-	1	-	1	-	-	-	1	-	2	1	7	600	4,324
30,001	31,000	-	-	-	1	-	-	1	1	-	-	-	-	3	603	4,416
31,001	32,000	-	1	-	2	-	1	-	-	-	-	-	-	4	607	4,542
32,001	33,000	-	-	-	-	-	-	-	-	-	2	-	-	2	609	4,607
33,001	34,000	-	-	-	1	1	-	-	-	1	-	-	1	4	613	4,741
34,001	35,000	-	-	2	-	-	-	1	-	-	-	-	-	3	616	4,844
35,001	36,000	-	-	1	-	1	1	-	-	-	-	-	-	3	619	4,951
36,001	37,000	-	-	-	-	1	-	1	-	-	1	-	-	3	622	5,060
37,001	38,000	1	2	1	-	-	-	1	-	-	2	3	1	11	633	5,473

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR 1 Inch Commercial

Exhibit
Schedule H-5
Page 24
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,001	39,000	1	-	1	-	1	-	-	-	-	-	-	-	3	636	5,588
39,001	40,000	-	-	-	1	1	-	-	-	-	-	-	-	2	638	5,667
40,001	41,000	-	-	1	1	-	-	-	1	2	-	-	-	5	643	5,870
41,001	42,000	-	-	-	-	-	1	-	-	-	-	2	1	4	647	6,036
42,001	43,000	-	-	1	-	-	-	1	-	-	-	-	-	2	649	6,121
43,001	44,000	-	-	-	-	-	-	-	1	-	1	-	1	3	652	6,251
44,001	45,000	1	-	-	-	-	-	-	-	-	-	-	-	1	653	6,296
45,001	46,000	-	-	-	-	1	-	-	-	1	-	-	-	2	655	6,387
46,001	47,000	-	1	1	-	-	-	-	-	-	-	-	-	2	657	6,480
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	657	6,480
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	657	6,480
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	657	6,480
50,001	51,000	1	-	-	-	-	-	-	-	-	-	-	-	1	658	6,530
51,001	52,000	-	-	-	-	-	1	1	-	-	-	-	-	2	660	6,633
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	660	6,633
53,001	54,000	-	1	-	-	-	-	-	-	-	-	-	1	2	662	6,740
54,001	55,000	-	1	-	-	-	-	-	-	-	-	-	-	1	663	6,795
55,001	56,000	-	-	1	-	-	1	-	-	-	-	-	-	2	665	6,906
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	665	6,906
57,001	58,000	-	-	-	1	-	-	-	1	-	-	-	-	2	667	7,021
58,001	59,000	-	-	-	-	-	-	-	1	-	-	-	-	1	668	7,079
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	668	7,079
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	668	7,079
61,001	62,000	-	-	-	1	-	-	-	-	-	-	-	1	2	670	7,202
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	670	7,202
63,001	64,000	-	-	-	-	1	-	-	-	-	-	-	-	1	671	7,266
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	671	7,266
65,001	66,000	-	-	-	-	-	-	-	1	-	-	-	-	1	672	7,331
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	672	7,331
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	1	1	673	7,399
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	673	7,399
69,001	70,000	-	-	-	1	-	-	-	-	-	-	-	-	1	674	7,468
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	674	7,468
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	674	7,468
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	674	7,468
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	674	7,468
74,001	75,000	-	-	-	-	-	-	-	1	-	-	-	-	1	675	7,543
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	675	7,543
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	675	7,543

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR 1 Inch Commercial

Exhibit
Schedule H-5
Page 24
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	675	7,543
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	675	7,543
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	675	7,543
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	675	7,543
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	675	7,543
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	675	7,543
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	675	7,543
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	675	7,543
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	675	7,543
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	675	7,543
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	675	7,543
88,001	89,000	-	-	-	1	-	-	-	-	-	-	-	1	2	677	7,720
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	677	7,720
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	677	7,720
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	677	7,720
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	677	7,720
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	677	7,720
94,001	95,000	1	-	-	-	-	-	-	-	-	-	1	-	2	679	7,909
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	679	7,909
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	679	7,909
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	679	7,909
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	679	7,909
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	679	7,909
134,803	134,803	1	-	-	-	-	-	-	-	-	-	-	-	1	680	8,044
196,209	196,209	-	1	-	-	-	-	-	-	-	-	-	-	1	681	8,240
143,951	143,951	-	1	-	-	-	-	-	-	-	-	-	-	1	682	8,384
118,913	118,913	-	-	1	-	-	-	-	-	-	-	-	-	1	683	8,503
155,693	155,693	-	-	-	-	1	-	-	-	-	-	-	-	1	684	8,658
169,948	169,948	-	-	-	-	-	1	-	-	-	-	-	-	1	685	8,828
182,000	182,000	-	-	-	-	-	1	-	-	-	-	-	-	1	686	9,010
176,000	176,000	-	-	-	-	-	1	-	-	-	-	-	-	1	687	9,186
221,339	221,339	-	-	-	-	-	-	1	-	-	-	-	-	1	688	9,408
449,000	449,000	-	-	-	-	-	-	-	-	1	-	-	-	1	689	9,857
126,980	126,980	-	-	-	-	-	-	-	-	1	-	-	-	1	690	9,984
	-													-	690	9,984
	-													-	690	9,984
	-													-	690	9,984
	-													-	690	9,984
	-													-	690	9,984

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division

Test Year Ended April 30, 2023

Meter Size: RR 1 Inch Commercial

Exhibit
Schedule H-5
Page 24
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
	-													-	690	9,984
	-													-	690	9,984
	-													-	690	9,984
	-													-	690	9,984
	-													-	690	9,984
	-													-	690	9,984
	-													-	690	9,984
	-													-	690	9,984
	-													-	690	9,984
	-													-	690	9,984
	-													-	690	9,984
Totals		56	71	56	57	57	56	56	56	55	57	57	56	690		

Average Usage	14,469
Median Usage	6,500
Average # Customers	58
Change in Number of Customers	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: CL 1 Inch Commercial

Exhibit
Schedule H-5
Page 25
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	1,000	1	1	1	1	1	1	1	1	1	1	1	1	12	12	6
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: CL 1 Inch Commercial

Exhibit
Schedule H-5
Page 25
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: CL 1 Inch Commercial

Exhibit
Schedule H-5
Page 25
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
	-													-	12	6
	-													-	12	6
	-													-	12	6
	-													-	12	6
Totals		1	1	1	1	1	1	1	1	1	1	1	1	12		

Average Usage	501
Median Usage	500
Average # Customers	1
Change in Number of Customers	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BW 1 Inch Commercial

Exhibit
Schedule H-5
Page 26
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4,001	5,000	-	-	-	1	1	-	-	-	-	-	-	-	2	2	9
5,001	6,000	-	1	1	-	-	1	1	-	1	-	-	-	5	7	37
6,001	7,000	-	-	-	-	-	-	-	1	-	-	-	-	1	8	43
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	43
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	43
9,001	10,000	1	-	-	-	-	-	-	-	-	-	-	-	1	9	53
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	53
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	53
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	53
13,001	14,000	-	-	-	-	-	-	-	-	-	1	-	-	1	10	66
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	66
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	66
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	66
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	66
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	66
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	66
20,001	21,000	-	-	-	-	-	-	-	-	-	-	1	-	1	11	87
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	87
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	1	1	12	109
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BW 1 Inch Commercial

Exhibit
Schedule H-5
Page 26
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BW 1 Inch Commercial

Exhibit
Schedule H-5
Page 26
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	109
	-													-	12	109
	-													-	12	109
	-													-	12	109
Totals		1	1	1	1	1	1	1	1	1	1	1	1	12		

Average Usage	9,084
Median Usage	5,500
Average # Customers	1
Change in Number of Customers	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 1 1/2 Inch Commercial

Exhibit
Schedule H-5
Page 27
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	7	8	8	8	7	7	8	9	8	9	7	9	95	95	-
1	1,000	7	3	5	6	5	6	6	7	8	9	11	6	79	174	40
1,001	2,000	8	7	5	8	6	4	5	9	6	7	7	3	75	249	152
2,001	3,000	4	7	6	7	7	5	5	3	3	6	3	7	63	312	310
3,001	4,000	6	4	5	2	5	5	4	5	7	6	6	4	59	371	516
4,001	5,000	2	2	3	4	4	4	2	3	4	3	5	3	39	410	692
5,001	6,000	3	1	4	4	1	1	4	4	1	2	5	2	32	442	868
6,001	7,000	2	5	-	1	1	1	2	1	2	4	-	3	22	464	1,011
7,001	8,000	3	2	2	2	4	2	1	4	1	3	3	4	31	495	1,243
8,001	9,000	1	4	1	2	3	2	2	2	6	1	2	3	29	524	1,490
9,001	10,000	1	1	1	-	-	2	2	2	2	2	2	2	17	541	1,651
10,001	11,000	-	1	3	1	1	-	1	-	3	1	1	1	13	554	1,788
11,001	12,000	-	2	-	4	2	2	1	1	1	-	2	1	16	570	1,972
12,001	13,000	2	-	1	1	-	2	1	2	1	2	1	1	14	584	2,147
13,001	14,000	2	1	2	1	2	1	2	-	2	-	2	1	16	600	2,363
14,001	15,000	1	1	1	2	2	-	3	1	-	3	2	2	18	618	2,624
15,001	16,000	-	1	-	3	-	1	2	-	-	4	1	-	12	630	2,810
16,001	17,000	1	-	1	-	-	1	1	1	2	1	1	2	11	641	2,991
17,001	18,000	3	1	2	2	2	1	-	2	2	-	2	2	19	660	3,324
18,001	19,000	1	2	1	1	2	2	5	-	3	2	1	1	21	681	3,712
19,001	20,000	2	-	1	1	1	2	-	3	1	1	-	1	13	694	3,966
20,001	21,000	-	-	1	1	-	2	3	6	3	1	3	1	21	715	4,396
21,001	22,000	1	1	-	1	2	1	-	2	1	1	2	2	14	729	4,697
22,001	23,000	3	-	1	-	-	3	2	3	1	1	2	1	17	746	5,080
23,001	24,000	1	4	2	2	1	-	2	-	-	2	2	-	16	762	5,456
24,001	25,000	1	2	1	2	1	2	1	2	1	2	-	2	17	779	5,872
25,001	26,000	1	1	3	3	2	2	2	1	2	2	1	2	22	801	6,433
26,001	27,000	5	1	1	-	2	-	2	1	1	1	1	1	16	817	6,857
27,001	28,000	2	3	1	2	1	-	3	-	-	1	1	1	15	832	7,270
28,001	29,000	3	5	2	1	-	4	1	2	2	1	3	3	27	859	8,039
29,001	30,000	-	-	-	-	2	1	-	1	1	-	2	-	7	866	8,246
30,001	31,000	-	1	3	4	3	2	1	2	-	3	1	-	20	886	8,856
31,001	32,000	1	2	-	2	3	2	4	2	2	2	-	1	21	907	9,517
32,001	33,000	2	2	1	2	1	3	-	2	1	-	-	2	16	923	10,037
33,001	34,000	-	-	3	1	1	1	2	1	3	2	1	1	16	939	10,573
34,001	35,000	-	1	4	2	1	1	1	1	1	-	1	1	14	953	11,056
35,001	36,000	2	-	-	-	1	2	-	1	-	2	1	-	9	962	11,376
36,001	37,000	-	1	1	1	5	2	2	2	2	1	2	3	22	984	12,179
37,001	38,000	3	3	-	1	2	1	2	1	-	2	1	2	18	1,002	12,854

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 1 1/2 Inch Commercial

Exhibit
Schedule H-5
Page 27
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,001	39,000	1	1	-	1	1	2	-	-	1	2	-	2	11	1,013	13,277
39,001	40,000	3	-	3	-	1	-	2	-	2	1	3	1	16	1,029	13,909
40,001	41,000	-	-	1	1	-	-	-	1	-	-	2	-	5	1,034	14,112
41,001	42,000	-	1	1	-	1	1	1	-	3	-	1	1	10	1,044	14,527
42,001	43,000	2	-	2	-	-	-	-	-	-	1	1	1	7	1,051	14,824
43,001	44,000	2	-	-	-	1	1	-	1	-	2	1	1	9	1,060	15,216
44,001	45,000	-	2	2	2	-	2	-	-	1	1	-	1	11	1,071	15,705
45,001	46,000	-	-	-	1	-	-	1	2	-	2	-	-	6	1,077	15,978
46,001	47,000	1	-	1	1	-	1	2	2	-	-	-	1	9	1,086	16,397
47,001	48,000	2	-	-	-	-	-	-	-	-	-	-	1	3	1,089	16,539
48,001	49,000	-	-	-	-	-	-	1	-	1	-	-	2	4	1,093	16,733
49,001	50,000	2	2	-	1	1	1	1	-	-	-	-	1	9	1,102	17,179
50,001	51,000	-	1	1	-	1	1	-	2	-	-	-	1	7	1,109	17,533
51,001	52,000	1	-	-	-	1	-	-	1	-	1	-	-	4	1,113	17,739
52,001	53,000	-	-	-	-	2	-	-	-	-	-	-	-	2	1,115	17,844
53,001	54,000	1	-	-	-	-	-	1	1	2	-	-	-	5	1,120	18,111
54,001	55,000	-	-	1	1	-	-	-	-	-	-	-	-	2	1,122	18,220
55,001	56,000	-	2	1	-	-	-	1	-	3	-	1	1	9	1,131	18,720
56,001	57,000	-	-	-	-	-	-	2	1	1	1	-	-	5	1,136	19,002
57,001	58,000	1	-	1	-	-	1	1	1	-	-	1	-	6	1,142	19,347
58,001	59,000	-	-	1	-	-	-	-	-	-	-	1	-	2	1,144	19,464
59,001	60,000	-	-	-	1	-	1	-	-	-	1	1	-	4	1,148	19,702
60,001	61,000	-	-	1	-	-	1	-	-	1	-	-	-	3	1,151	19,884
61,001	62,000	1	1	1	-	-	1	1	-	-	-	-	-	5	1,156	20,191
62,001	63,000	-	-	-	1	-	1	-	-	1	-	-	-	3	1,159	20,379
63,001	64,000	-	1	-	-	-	-	-	-	-	-	-	2	3	1,162	20,569
64,001	65,000	-	1	-	-	1	1	-	-	-	-	1	-	4	1,166	20,827
65,001	66,000	-	-	-	-	1	-	-	-	-	1	-	-	2	1,168	20,958
66,001	67,000	-	-	-	-	-	1	-	1	1	-	-	1	4	1,172	21,224
67,001	68,000	-	-	1	-	1	1	-	-	-	-	-	-	3	1,175	21,427
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,175	21,427
69,001	70,000	-	-	-	1	-	-	-	-	-	-	1	-	2	1,177	21,566
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,177	21,566
71,001	72,000	-	1	-	-	-	-	-	1	-	-	-	2	4	1,181	21,852
72,001	73,000	-	1	-	-	-	1	-	-	-	-	1	-	3	1,184	22,069
73,001	74,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,185	22,143
74,001	75,000	-	-	-	-	1	-	-	-	1	-	-	1	3	1,188	22,366
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,188	22,366
76,001	77,000	-	1	-	-	1	-	-	-	1	-	-	-	3	1,191	22,596

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 1 1/2 Inch Commercial

Exhibit
Schedule H-5
Page 27
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,191	22,596
78,001	79,000	1	-	-	-	-	-	-	1	-	-	-	1	3	1,194	22,831
79,001	80,000	-	-	-	-	-	1	-	-	-	1	-	-	2	1,196	22,990
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,196	22,990
81,001	82,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,197	23,072
82,001	83,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,198	23,154
83,001	84,000	-	-	-	1	-	-	-	-	-	-	1	-	2	1,200	23,321
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,200	23,321
85,001	86,000	-	1	-	-	-	-	1	-	-	-	-	-	2	1,202	23,492
86,001	87,000	-	-	1	-	1	-	1	-	-	-	-	-	3	1,205	23,752
87,001	88,000	-	-	-	1	-	-	-	-	-	-	-	1	2	1,207	23,927
88,001	89,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,208	24,015
89,001	90,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,209	24,105
90,001	91,000	-	1	-	-	-	-	-	-	-	-	-	1	2	1,211	24,286
91,001	92,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,212	24,377
92,001	93,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,213	24,470
93,001	94,000	1	1	-	-	-	-	1	-	-	1	-	-	4	1,217	24,844
94,001	95,000	-	-	-	-	-	1	-	1	1	-	-	-	3	1,220	25,127
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,220	25,127
96,001	97,000	-	-	1	-	-	1	-	-	-	-	-	-	2	1,222	25,320
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,222	25,320
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,222	25,320
99,001	100,000	-	-	1	-	-	-	1	-	-	-	-	-	2	1,224	25,519
159,521	159,521	1	-	-	-	-	-	-	-	-	-	-	-	1	1,225	25,679
175,317	175,317	1	-	-	-	-	-	-	-	-	-	-	-	1	1,226	25,854
120,205	120,205	1	-	-	-	-	-	-	-	-	-	-	-	1	1,227	25,974
247,060	247,060	1	-	-	-	-	-	-	-	-	-	-	-	1	1,228	26,221
491,388	491,388	1	-	-	-	-	-	-	-	-	-	-	-	1	1,229	26,713
103,187	103,187	1	-	-	-	-	-	-	-	-	-	-	-	1	1,230	26,816
127,979	127,979	1	-	-	-	-	-	-	-	-	-	-	-	1	1,231	26,944
166,507	166,507	1	-	-	-	-	-	-	-	-	-	-	-	1	1,232	27,110
257,115	257,115	1	-	-	-	-	-	-	-	-	-	-	-	1	1,233	27,367
151,873	151,873	-	1	-	-	-	-	-	-	-	-	-	-	1	1,234	27,519
161,580	161,580	-	1	-	-	-	-	-	-	-	-	-	-	1	1,235	27,681
300,606	300,606	-	1	-	-	-	-	-	-	-	-	-	-	1	1,236	27,981
1,042,704	1,042,704	-	1	-	-	-	-	-	-	-	-	-	-	1	1,237	29,024
117,147	117,147	-	1	-	-	-	-	-	-	-	-	-	-	1	1,238	29,141
108,950	108,950	-	1	-	-	-	-	-	-	-	-	-	-	1	1,239	29,250
131,271	131,271	-	1	-	-	-	-	-	-	-	-	-	-	1	1,240	29,381

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 1 1/2 Inch Commercial

Exhibit
Schedule H-5
Page 27
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
150,523	150,523	-	1	-	-	-	-	-	-	-	-	-	-	1	1,241	29,532
202,059	202,059	-	1	-	-	-	-	-	-	-	-	-	-	1	1,242	29,734
249,199	249,199	-	1	-	-	-	-	-	-	-	-	-	-	1	1,243	29,983
172,658	172,658	-	-	1	-	-	-	-	-	-	-	-	-	1	1,244	30,156
111,696	111,696	-	-	1	-	-	-	-	-	-	-	-	-	1	1,245	30,268
179,574	179,574	-	-	1	-	-	-	-	-	-	-	-	-	1	1,246	30,447
307,245	307,245	-	-	1	-	-	-	-	-	-	-	-	-	1	1,247	30,754
379,429	379,429	-	-	1	-	-	-	-	-	-	-	-	-	1	1,248	31,134
140,499	140,499	-	-	1	-	-	-	-	-	-	-	-	-	1	1,249	31,274
139,730	139,730	-	-	1	-	-	-	-	-	-	-	-	-	1	1,250	31,414
116,472	116,472	-	-	1	-	-	-	-	-	-	-	-	-	1	1,251	31,531
123,862	123,862	-	-	1	-	-	-	-	-	-	-	-	-	1	1,252	31,654
156,530	156,530	-	-	1	-	-	-	-	-	-	-	-	-	1	1,253	31,811
200,538	200,538	-	-	1	-	-	-	-	-	-	-	-	-	1	1,254	32,011
232,115	232,115	-	-	1	-	-	-	-	-	-	-	-	-	1	1,255	32,244
139,578	139,578	-	-	-	1	-	-	-	-	-	-	-	-	1	1,256	32,383
166,723	166,723	-	-	-	1	-	-	-	-	-	-	1	-	2	1,258	32,717
296,184	296,184	-	-	-	1	-	-	-	-	-	-	-	-	1	1,259	33,013
137,169	137,169	-	-	-	1	-	-	-	-	-	-	-	-	1	1,260	33,150
120,997	120,997	-	-	-	1	-	-	-	-	-	-	-	-	1	1,261	33,271
101,320	101,320	-	-	-	1	-	-	-	-	-	-	-	-	1	1,262	33,372
140,745	140,745	-	-	-	1	-	-	-	-	-	-	-	-	1	1,263	33,513
152,670	152,670	-	-	-	1	-	-	-	-	-	-	-	-	1	1,264	33,666
211,931	211,931	-	-	-	1	-	-	-	-	-	-	-	-	1	1,265	33,878
219,932	219,932	-	-	-	1	-	-	-	-	-	-	-	-	1	1,266	34,098
162,025	162,025	-	-	-	-	1	-	-	-	-	-	-	-	1	1,267	34,260
170,675	170,675	-	-	-	-	1	-	-	-	-	-	-	-	1	1,268	34,430
361,697	361,697	-	-	-	-	1	-	-	-	-	-	-	-	1	1,269	34,792
202,784	202,784	-	-	-	-	1	-	-	-	-	-	-	-	1	1,270	34,995
100,652	100,652	-	-	-	-	1	-	-	-	-	-	-	-	1	1,271	35,095
161,996	161,996	-	-	-	-	1	-	-	-	-	-	-	-	1	1,272	35,257
153,690	153,690	-	-	-	-	1	-	-	-	-	-	-	-	1	1,273	35,411
200,375	200,375	-	-	-	-	1	-	-	-	-	-	-	-	1	1,274	35,611
258,527	258,527	-	-	-	-	1	-	-	-	-	-	-	-	1	1,275	35,870
157,815	157,815	-	-	-	-	-	1	-	-	-	-	-	-	1	1,276	36,028
146,714	146,714	-	-	-	-	-	1	-	-	-	-	-	-	1	1,277	36,175
356,986	356,986	-	-	-	-	-	1	-	-	-	-	-	-	1	1,278	36,532
149,553	149,553	-	-	-	-	-	1	-	-	-	-	-	-	1	1,279	36,681
168,319	168,319	-	-	-	-	-	1	-	-	-	-	-	-	1	1,280	36,849

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 1 1/2 Inch Commercial

Exhibit
Schedule H-5
Page 27
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
171,631	171,631	-	-	-	-	-	1	-	-	-	-	-	-	1	1,281	37,021
268,998	268,998	-	-	-	-	-	1	-	-	-	-	-	-	1	1,282	37,290
122,989	122,989	-	-	-	-	-	-	1	-	-	-	-	-	1	1,283	37,413
383,900	383,900	-	-	-	-	-	-	1	-	-	-	-	-	1	1,284	37,797
130,873	130,873	-	-	-	-	-	-	1	-	-	-	-	-	1	1,285	37,928
158,513	158,513	-	-	-	-	-	-	1	-	-	-	-	-	1	1,286	38,086
178,244	178,244	-	-	-	-	-	-	1	-	-	-	-	-	1	1,287	38,265
283,851	283,851	-	-	-	-	-	-	1	-	-	-	-	-	1	1,288	38,548
118,956	118,956	-	-	-	-	-	-	-	1	-	-	-	-	1	1,289	38,667
344,051	344,051	-	-	-	-	-	-	-	1	-	-	-	-	1	1,290	39,011
452,751	452,751	-	-	-	-	-	-	-	1	-	-	-	-	1	1,291	39,464
112,342	112,342	-	-	-	-	-	-	-	1	-	-	-	-	1	1,292	39,576
243,984	243,984	-	-	-	-	-	-	-	1	-	-	-	-	1	1,293	39,820
110,814	110,814	-	-	-	-	-	-	-	-	1	-	-	-	1	1,294	39,931
117,310	117,310	-	-	-	-	-	-	-	-	1	-	-	-	1	1,295	40,049
361,103	361,103	-	-	-	-	-	-	-	-	1	-	-	-	1	1,296	40,410
103,602	103,602	-	-	-	-	-	-	-	-	1	-	-	-	1	1,297	40,513
251,122	251,122	-	-	-	-	-	-	-	-	1	-	-	-	1	1,298	40,764
122,951	122,951	-	-	-	-	-	-	-	-	-	1	-	-	1	1,299	40,887
115,926	115,926	-	-	-	-	-	-	-	-	-	1	-	-	1	1,300	41,003
312,221	312,221	-	-	-	-	-	-	-	-	-	1	-	-	1	1,301	41,316
100,876	100,876	-	-	-	-	-	-	-	-	-	1	-	-	1	1,302	41,416
278,355	278,355	-	-	-	-	-	-	-	-	-	1	-	-	1	1,303	41,695
111,055	111,055	-	-	-	-	-	-	-	-	-	-	1	-	1	1,304	41,806
108,825	108,825	-	-	-	-	-	-	-	-	-	-	1	-	1	1,305	41,915
114,168	114,168	-	-	-	-	-	-	-	-	-	-	1	-	1	1,306	42,029
256,486	256,486	-	-	-	-	-	-	-	-	-	-	1	-	1	1,307	42,285
133,253	133,253	-	-	-	-	-	-	-	-	-	-	-	1	1	1,308	42,419
117,433	117,433	-	-	-	-	-	-	-	-	-	-	-	1	1	1,309	42,536
556,805	556,805	-	-	-	-	-	-	-	-	-	-	-	1	1	1,310	43,093
106,114	106,114	-	-	-	-	-	-	-	-	-	-	-	1	1	1,311	43,199
242,275	242,275	-	-	-	-	-	-	-	-	-	-	-	1	1	1,312	43,441
	-													-	1,312	43,441
														-	1,312	
Totals		109	108	110	109	109	109	109	111	109	111	109	109	1,312		

Average Usage	33,111
Median Usage	17,500
Average # Customers	109
Change in Number of Customers	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR 1 1/2 Inch Commercial

Exhibit
Schedule H-5
Page 28
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's
-	-	1	1	1	1	2	1	1	1	2	2	2	2	17	17	-
1	1,000	-	-	-	1	-	-	-	1	-	-	-	-	2	19	1
1,001	2,000	-	-	-	-	1	-	-	-	-	-	-	-	1	20	3
2,001	3,000	-	-	-	-	-	2	3	1	1	-	-	-	7	27	20
3,001	4,000	1	1	1	2	1	-	-	1	-	1	1	-	9	36	52
4,001	5,000	-	-	1	-	-	1	-	1	1	1	1	1	7	43	83
5,001	6,000	-	-	-	1	3	1	-	-	-	-	1	-	6	49	116
6,001	7,000	1	-	-	-	-	-	-	-	-	1	-	2	4	53	142
7,001	8,000	1	1	1	-	-	-	-	-	1	-	-	1	5	58	180
8,001	9,000	-	-	-	-	-	-	1	-	-	-	-	-	1	59	188
9,001	10,000	1	-	-	-	-	-	-	-	-	-	-	-	1	60	198
10,001	11,000	-	-	1	-	-	-	-	-	-	-	-	-	1	61	208
11,001	12,000	-	-	1	-	-	1	1	-	-	-	1	1	5	66	266
12,001	13,000	-	-	-	-	-	1	-	1	-	1	-	-	3	69	303
13,001	14,000	-	-	-	-	-	1	1	1	1	-	1	-	5	74	371
14,001	15,000	-	-	-	2	1	-	2	1	-	-	-	1	7	81	472
15,001	16,000	-	-	-	-	-	-	1	-	1	-	-	-	2	83	503
16,001	17,000	1	1	-	-	1	-	-	-	1	-	-	-	4	87	569
17,001	18,000	1	-	-	-	-	-	-	-	-	-	-	-	1	88	587
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	88	587
19,001	20,000	-	-	1	-	-	1	-	-	-	1	-	1	4	92	665
20,001	21,000	-	2	-	-	-	-	-	-	-	-	-	-	2	94	706
21,001	22,000	-	-	-	-	-	-	-	-	-	-	1	-	1	95	727
22,001	23,000	-	-	1	-	-	-	-	-	-	-	-	-	1	96	750
23,001	24,000	-	-	-	-	-	-	-	1	-	1	-	-	2	98	797
24,001	25,000	-	-	-	-	-	-	-	-	1	-	-	-	1	99	821
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	99	821
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	99	821
27,001	28,000	-	-	-	-	-	1	-	-	-	-	-	-	1	100	849
28,001	29,000	-	-	-	-	-	-	-	-	-	-	1	-	1	101	877
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	101	877
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	101	877
31,001	32,000	-	-	-	-	-	-	-	-	-	1	-	1	2	103	940
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	103	940
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	103	940
34,001	35,000	-	-	-	1	-	-	-	-	-	-	-	-	1	104	975
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	104	975
36,001	37,000	-	1	-	-	1	-	-	-	-	-	-	-	2	106	1,048

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR 1 1/2 Inch Commercial

Exhibit
Schedule H-5
Page 28
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	106	1,048
38,001	39,000	-	2	-	-	-	-	-	-	1	-	-	-	3	109	1,163
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	1	1	110	1,203
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	110	1,203
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	110	1,203
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	110	1,203
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	110	1,203
44,001	45,000	-	1	-	-	-	-	-	1	-	-	-	-	2	112	1,292
45,001	46,000	-	-	-	1	-	-	-	-	-	-	-	-	1	113	1,337
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	113	1,337
47,001	48,000	1	-	-	-	-	-	-	-	-	-	-	-	1	114	1,385
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	114	1,385
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	114	1,385
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	1	1	115	1,435
51,001	52,000	-	-	1	-	-	-	-	-	-	-	-	-	1	116	1,487
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	116	1,487
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	116	1,487
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	116	1,487
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	116	1,487
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	116	1,487
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	116	1,487
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	116	1,487
59,001	60,000	-	-	1	-	-	-	-	-	-	-	-	-	1	117	1,546
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	117	1,546
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	117	1,546
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	117	1,546
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	117	1,546
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	117	1,546
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	117	1,546
66,001	67,000	-	-	-	1	-	-	-	-	-	-	-	-	1	118	1,613
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR 1 1/2 Inch Commercial

Exhibit
Schedule H-5
Page 28
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,613
133,773	133,773	1	-	-	-	-	-	-	-	-	-	-	-	1	119	1,746
196,000	196,000	1	-	-	-	-	-	-	-	-	-	-	-	1	120	1,942
	-													-	120	1,942
														-	120	
Totals		10	10	10	10	10	10	10	10	10	9	9	12	120		

Average Usage	16,186
Median Usage	10,000
Average # Customers	10
Change in Number of Customers	2

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BW 1 1/2 Inch Commercial

Exhibit
Schedule H-5
Page 29
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's
-	-	-	-	-	-	-	-	-	-	-	-	1	-	1	1	-
1	1,000	-	-	-	-	-	-	-	-	-	1	-	1	2	3	1
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	1
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	1
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	1
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	1
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	1
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	1
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	1
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	1
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	1
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	1
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	1
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	1
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	1
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	1
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	1
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	1
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	1
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	1
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	1
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	1
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	1
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	1
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	1
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	1
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	1
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	1
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	1
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	1
29,001	30,000	-	-	-	-	-	-	-	1	-	-	-	-	1	4	31
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	31
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	31
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	31
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	31
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	31
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	31
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	31

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BW 1 1/2 Inch Commercial

Exhibit
Schedule H-5
Page 29
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	31
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	31
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	31
40,001	41,000	-	-	-	-	-	-	1	-	1	-	-	-	2	6	112
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	112
42,001	43,000	1	-	-	-	-	-	-	-	-	-	-	-	1	7	154
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	154
44,001	45,000	-	1	-	-	-	-	-	-	-	-	-	-	1	8	199
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	199
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	199
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	199
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	199
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	199
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	199
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	199
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	199
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	199
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	199
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	199
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	199
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	199
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	199
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	199
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	199
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	199
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	199
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	199
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	199
65,001	66,000	-	-	-	-	-	1	-	-	-	-	-	-	1	9	264
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	264
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	264
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	264
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	264
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	264
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	264
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	264
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	264
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	264

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BW 1 1/2 Inch Commercial

Exhibit
Schedule H-5
Page 29
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	264
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	264
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	264
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	264
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	264
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	264
81,001	82,000	-	-	-	1	-	-	-	-	-	-	-	-	1	10	346
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	346
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	346
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	346
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	346
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	346
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	346
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	346
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	346
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	346
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	346
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	346
93,001	94,000	-	-	-	-	1	-	-	-	-	-	-	-	1	11	439
94,001	95,000	-	-	1	-	-	-	-	-	-	-	-	-	1	12	534
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	534
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	534
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	534
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	534
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	534
	-													-	12	534
														-	12	
Totals		1	1	1	1	1	1	1	1	1	1	1	1	12		

Average Usage	44,459
Median Usage	41,500
Average # Customers	1
Change in Number of Customers	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 2 Inch Commercial

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	8	9	8	10	10	12	11	9	16	13	21	18	145	145	-
1	1,000	17	14	20	14	17	14	17	20	15	17	18	12	195	340	98
1,001	2,000	9	10	5	13	8	12	10	11	12	13	8	12	123	463	282
2,001	3,000	12	12	13	11	12	9	13	9	12	8	11	8	130	593	607
3,001	4,000	5	3	4	5	6	8	4	9	9	9	7	5	74	667	866
4,001	5,000	8	5	4	2	5	7	4	5	5	8	7	2	62	729	1,145
5,001	6,000	6	9	6	6	9	5	9	6	6	3	5	7	77	806	1,569
6,001	7,000	2	3	3	7	5	1	2	7	5	10	5	7	57	863	1,939
7,001	8,000	9	4	3	9	5	5	10	6	5	5	8	7	76	939	2,509
8,001	9,000	4	7	9	8	4	6	7	6	2	6	3	4	66	1,005	3,070
9,001	10,000	3	3	4	2	6	7	6	7	7	5	3	8	61	1,066	3,650
10,001	11,000	6	1	6	1	1	4	-	-	4	1	4	2	30	1,096	3,965
11,001	12,000	2	4	3	1	7	3	3	5	3	2	5	2	40	1,136	4,425
12,001	13,000	2	2	5	2	2	2	3	2	2	2	7	5	36	1,172	4,875
13,001	14,000	2	3	1	7	2	1	2	2	3	-	1	4	28	1,200	5,253
14,001	15,000	1	4	2	7	4	2	5	1	6	3	3	4	42	1,242	5,862
15,001	16,000	2	2	6	2	1	3	1	1	-	2	1	2	23	1,265	6,219
16,001	17,000	3	4	7	6	2	3	2	4	5	6	6	6	54	1,319	7,110
17,001	18,000	4	3	4	2	4	2	3	7	4	5	4	2	44	1,363	7,880
18,001	19,000	-	5	3	3	3	2	2	5	1	5	1	2	32	1,395	8,472
19,001	20,000	1	4	-	3	2	2	3	1	3	4	3	5	31	1,426	9,076
20,001	21,000	4	4	4	5	4	4	5	1	3	2	2	1	39	1,465	9,876
21,001	22,000	6	3	3	3	3	2	4	6	4	3	3	1	41	1,506	10,757
22,001	23,000	8	3	3	6	4	5	5	2	2	1	6	4	49	1,555	11,860
23,001	24,000	2	3	3	4	5	3	7	4	3	3	3	1	41	1,596	12,823
24,001	25,000	3	6	4	5	5	3	2	3	6	3	3	3	46	1,642	13,950
25,001	26,000	3	2	4	3	4	2	4	6	2	5	6	1	42	1,684	15,021
26,001	27,000	2	4	1	2	-	5	4	5	1	3	3	3	33	1,717	15,896
27,001	28,000	2	3	4	3	1	4	2	3	3	2	6	1	34	1,751	16,831
28,001	29,000	3	5	3	3	3	3	1	3	5	4	2	2	37	1,788	17,885
29,001	30,000	2	2	1	1	3	4	5	4	3	4	2	7	38	1,826	19,006
30,001	31,000	3	1	4	1	3	2	3	2	2	1	-	3	25	1,851	19,769
31,001	32,000	2	1	1	2	4	2	1	1	5	5	2	3	29	1,880	20,682
32,001	33,000	-	2	3	3	1	-	4	4	-	1	2	2	22	1,902	21,397
33,001	34,000	2	4	-	2	1	2	1	-	3	2	2	2	21	1,923	22,101
34,001	35,000	3	-	3	5	1	4	3	2	4	3	2	1	31	1,954	23,170
35,001	36,000	-	1	3	-	1	1	2	2	2	1	3	2	18	1,972	23,809
36,001	37,000	4	2	2	1	-	1	-	1	-	1	1	-	13	1,985	24,284
37,001	38,000	-	2	-	1	2	3	1	-	-	3	3	2	17	2,002	24,921
38,001	39,000	2	2	2	1	-	3	2	1	4	-	2	1	20	2,022	25,691
39,001	40,000	2	-	2	-	5	1	1	1	1	3	2	2	20	2,042	26,481

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 2 Inch Commercial

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
40,001	41,000	1	4	-	1	2	1	-	-	1	1	2	5	18	2,060	27,210
41,001	42,000	1	2	1	-	4	-	1	1	2	1	1	1	15	2,075	27,833
42,001	43,000	1	2	1	-	1	1	-	-	1	-	2	1	10	2,085	28,258
43,001	44,000	2	2	1	-	1	1	-	-	1	-	-	2	10	2,095	28,693
44,001	45,000	-	1	1	1	2	2	2	-	3	3	1	-	16	2,111	29,405
45,001	46,000	2	2	1	1	1	3	-	1	-	3	1	2	17	2,128	30,178
46,001	47,000	-	3	1	1	-	2	1	3	2	1	1	2	17	2,145	30,969
47,001	48,000	1	-	1	2	1	-	-	1	1	3	3	1	14	2,159	31,634
48,001	49,000	2	2	2	2	-	3	3	2	1	-	2	-	19	2,178	32,556
49,001	50,000	1	1	1	3	2	1	1	2	-	-	2	3	17	2,195	33,397
50,001	51,000	4	-	-	2	-	1	-	3	3	6	7	-	26	2,221	34,710
51,001	52,000	2	1	1	-	1	2	1	-	-	2	3	1	14	2,235	35,431
52,001	53,000	2	2	2	2	1	4	-	1	4	2	1	3	24	2,259	36,691
53,001	54,000	-	2	1	2	3	1	3	-	1	-	-	1	14	2,273	37,440
54,001	55,000	4	-	-	-	1	1	2	1	1	-	-	4	14	2,287	38,203
55,001	56,000	1	1	1	-	-	-	1	4	1	4	-	1	14	2,301	38,980
56,001	57,000	1	-	1	2	2	-	2	3	3	1	-	-	15	2,316	39,828
57,001	58,000	2	4	1	1	1	-	-	-	2	3	1	1	16	2,332	40,748
58,001	59,000	-	3	-	2	-	1	1	1	2	1	2	2	15	2,347	41,625
59,001	60,000	1	1	-	1	4	-	2	1	1	3	1	2	17	2,364	42,637
60,001	61,000	1	1	1	-	1	2	2	2	1	1	1	-	13	2,377	43,423
61,001	62,000	1	-	1	2	1	1	3	4	-	1	1	2	17	2,394	44,469
62,001	63,000	2	-	1	-	-	1	1	-	1	1	3	2	12	2,406	45,219
63,001	64,000	1	1	-	2	-	-	-	-	2	3	2	1	12	2,418	45,981
64,001	65,000	2	1	1	-	3	-	1	1	-	1	2	4	16	2,434	47,013
65,001	66,000	-	-	-	-	-	1	-	-	4	3	1	2	11	2,445	47,733
66,001	67,000	3	1	-	2	1	1	1	2	1	3	-	2	17	2,462	48,864
67,001	68,000	-	2	1	1	2	5	-	-	1	1	-	2	15	2,477	49,876
68,001	69,000	-	1	1	2	2	1	3	4	-	-	-	-	14	2,491	50,835
69,001	70,000	1	1	2	3	-	3	1	1	3	-	1	1	17	2,508	52,017
70,001	71,000	1	1	-	-	1	1	-	-	-	2	4	-	10	2,518	52,722
71,001	72,000	-	1	1	1	-	3	1	-	4	-	3	1	15	2,533	53,794
72,001	73,000	-	4	1	-	1	1	3	1	2	1	1	1	16	2,549	54,954
73,001	74,000	-	1	3	1	2	1	1	1	3	1	-	1	15	2,564	56,057
74,001	75,000	1	1	1	-	-	-	1	2	-	1	1	3	11	2,575	56,876
75,001	76,000	4	2	1	1	1	1	1	1	-	1	-	1	14	2,589	57,933
76,001	77,000	3	1	-	2	2	-	1	2	1	3	-	-	15	2,604	59,081
77,001	78,000	(1)	1	-	1	1	-	2	-	-	1	1	2	8	2,612	59,701
78,001	79,000	3	1	1	1	-	-	1	2	2	-	1	1	13	2,625	60,721
79,001	80,000	-	1	-	-	2	-	1	3	-	3	-	-	10	2,635	61,516
80,001	81,000	2	-	1	-	3	1	1	3	-	1	-	-	12	2,647	62,482

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 2 Inch Commercial

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
81,001	82,000	1	1	-	-	2	-	-	-	-	2	-	3	9	2,656	63,216
82,001	83,000	1	-	-	2	2	4	2	3	1	2	2	3	22	2,678	65,031
83,001	84,000	2	1	1	3	1	1	2	-	1	-	5	1	18	2,696	66,534
84,001	85,000	2	-	1	-	2	1	-	-	-	1	2	-	9	2,705	67,294
85,001	86,000	-	-	-	2	1	2	1	-	-	-	1	1	8	2,713	67,978
86,001	87,000	1	2	-	-	3	1	-	-	1	-	1	1	10	2,723	68,843
87,001	88,000	1	-	1	1	-	1	2	1	1	2	3	2	15	2,738	70,156
88,001	89,000	1	-	1	1	1	1	1	-	1	1	1	3	12	2,750	71,218
89,001	90,000	1	-	-	1	-	2	1	1	2	1	-	1	10	2,760	72,113
90,001	91,000	2	1	1	1	1	-	-	2	-	2	1	1	12	2,772	73,199
91,001	92,000	-	1	1	1	-	-	2	1	1	-	3	-	10	2,782	74,114
92,001	93,000	-	-	-	1	2	-	2	-	-	-	1	-	6	2,788	74,669
93,001	94,000	-	1	1	1	-	2	-	-	1	1	1	1	9	2,797	75,510
94,001	95,000	-	1	-	2	-	2	-	-	1	1	1	-	8	2,805	76,266
95,001	96,000	-	-	1	1	-	-	-	-	1	1	-	-	4	2,809	76,648
96,001	97,000	3	-	1	-	2	1	-	-	-	2	-	-	9	2,818	77,517
97,001	98,000	-	-	-	-	1	2	-	-	2	-	1	3	9	2,827	78,394
98,001	99,000	-	-	2	-	2	1	1	2	-	-	-	-	8	2,835	79,182
99,001	100,000	-	1	1	-	1	1	1	-	-	-	1	1	7	2,842	79,879
103,378	103,378	1	-	-	-	-	-	-	-	-	-	-	-	1	2,843	79,982
124,731	124,731	1	-	-	-	-	-	-	-	-	-	-	-	1	2,844	80,107
121,465	121,465	1	-	-	-	-	-	-	-	-	-	-	-	1	2,845	80,228
108,154	108,154	1	-	-	-	-	-	-	-	-	-	-	-	1	2,846	80,337
365,995	365,995	1	-	-	-	-	-	-	-	-	-	-	-	1	2,847	80,703
176,702	176,702	1	-	-	-	-	-	-	-	-	-	-	-	1	2,848	80,879
144,315	144,315	1	-	-	-	-	-	-	-	-	-	-	-	1	2,849	81,024
150,040	150,040	1	-	1	-	-	-	-	-	-	-	-	-	2	2,851	81,324
141,128	141,128	1	-	-	-	-	-	-	-	-	-	-	-	1	2,852	81,465
222,032	222,032	1	-	-	-	-	-	-	-	-	-	-	-	1	2,853	81,687
118,861	118,861	1	-	-	-	-	-	-	-	-	-	-	-	1	2,854	81,806
119,725	119,725	1	-	-	-	-	-	-	-	-	-	-	-	1	2,855	81,925
179,086	179,086	1	-	-	-	-	-	-	-	-	-	-	-	1	2,856	82,105
136,808	136,808	1	-	-	-	-	-	-	-	-	-	-	-	1	2,857	82,241
130,033	130,033	1	-	-	-	-	-	-	-	-	-	-	-	1	2,858	82,371
112,050	112,050	1	-	-	-	-	-	-	-	-	-	-	-	1	2,859	82,483
251,752	251,752	1	-	-	-	-	-	-	-	-	-	-	-	1	2,860	82,735
103,474	103,474	1	-	-	-	-	-	-	-	-	-	-	-	1	2,861	82,839
187,987	187,987	1	-	-	-	-	-	-	-	-	-	-	-	1	2,862	83,027
186,316	186,316	1	-	-	-	-	-	-	-	-	-	-	-	1	2,863	83,213
935,371	935,371	1	-	-	-	-	-	-	-	-	-	-	-	1	2,864	84,148
163,470	163,470	1	-	-	-	-	-	-	-	-	-	-	-	1	2,865	84,312

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 2 Inch Commercial

Exhibit
Schedule H-5
Page 30
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
144,705	144,705	1	-	-	-	-	-	-	-	-	-	-	-	1	2,866	84,456
121,506	121,506	1	-	-	-	-	-	-	-	-	-	-	-	1	2,867	84,578
353,798	353,798	1	-	-	-	-	-	-	-	-	-	-	-	1	2,868	84,932
126,928	126,928	1	-	-	-	-	-	-	-	-	-	-	-	1	2,869	85,059
148,853	148,853	1	-	-	-	-	-	-	-	-	-	-	-	1	2,870	85,208
167,001	167,001	1	-	-	-	-	-	-	-	-	-	-	-	1	2,871	85,375
129,338	129,338	1	-	-	-	-	-	-	-	-	-	-	-	1	2,872	85,504
156,341	156,341	1	-	-	-	-	-	-	-	-	-	-	-	1	2,873	85,660
111,400	111,400	1	-	-	-	-	-	-	-	-	-	-	-	1	2,874	85,772
260,155	260,155	1	-	-	-	-	-	-	-	-	-	-	-	1	2,875	86,032
127,072	127,072	1	-	-	-	-	-	-	-	-	-	-	-	1	2,876	86,159
115,780	115,780	1	-	-	-	-	-	-	-	-	-	-	-	1	2,877	86,275
103,705	103,705	1	-	-	-	-	-	-	-	-	-	-	-	1	2,878	86,378
182,544	182,544	1	-	-	-	-	-	-	-	-	-	-	-	1	2,879	86,561
176,416	176,416	1	-	-	-	-	-	-	-	-	-	-	-	1	2,880	86,737
1,128,497	1,128,497	1	-	-	-	-	-	-	-	-	-	-	-	1	2,881	87,866
308,209	308,209	1	-	-	-	-	-	-	-	-	-	-	-	1	2,882	88,174
151,110	151,110	1	-	-	-	-	-	-	-	-	-	-	-	1	2,883	88,325
118,587	118,587	1	-	-	-	-	-	-	-	-	-	-	-	1	2,884	88,444
159,745	159,745	1	-	-	-	-	-	-	-	-	-	-	-	1	2,885	88,603
128,440	128,440	1	-	-	-	-	-	-	-	-	-	-	-	1	2,886	88,732
156,079	156,079	1	-	-	-	-	-	-	-	-	-	-	-	1	2,887	88,888
118,099	118,099	1	-	-	-	-	-	-	-	-	-	-	-	1	2,888	89,006
101,905	101,905	1	-	-	-	-	-	-	-	-	-	-	-	1	2,889	89,108
311,501	311,501	1	-	-	-	-	-	-	-	-	-	-	-	1	2,890	89,419
103,396	103,396	1	-	-	-	-	-	-	-	-	-	-	-	1	2,891	89,523
424,775	424,775	1	-	-	-	-	-	-	-	-	-	-	-	1	2,892	89,948
544,791	544,791	1	-	-	-	-	-	-	-	-	-	-	-	1	2,893	90,492
110,719	110,719	1	-	-	-	-	-	-	-	-	-	-	-	1	2,894	90,603
752,072	752,072	1	-	-	-	-	-	-	-	-	-	-	-	1	2,895	91,355
228,469	228,469	1	-	-	-	-	-	-	-	-	-	-	-	1	2,896	91,584
144,528	144,528	1	-	-	-	-	-	-	-	-	-	-	-	1	2,897	91,728
169,558	169,558	1	-	-	-	-	-	-	-	-	-	-	-	1	2,898	91,898
421,416	421,416	1	-	-	-	-	-	-	-	-	-	-	-	1	2,899	92,319
806,234	806,234	1	-	-	-	-	-	-	-	-	-	-	-	1	2,900	93,125
674,453	674,453	1	-	-	-	-	-	-	-	-	-	-	-	1	2,901	93,800
541,845	541,845	1	-	-	-	-	-	-	-	-	-	-	-	1	2,902	94,342
521,958	521,958	1	-	-	-	-	-	-	-	-	-	-	-	1	2,903	94,864
478,465	478,465	1	-	-	-	-	-	-	-	-	-	-	-	1	2,904	95,342
110,500	110,500	1	-	-	-	-	-	-	-	-	-	-	-	1	2,905	95,453
140,064	140,064	1	-	-	-	-	-	-	-	-	-	-	-	1	2,906	95,593

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 2 Inch Commercial

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
275,975	275,975	1	-	-	-	-	-	-	-	-	-	-	-	1	2,907	95,869
295,920	295,920	1	-	-	-	-	-	-	-	-	-	-	-	1	2,908	96,165
113,709	113,709	1	-	-	-	-	-	-	-	-	-	-	-	1	2,909	96,278
412,379	412,379	1	-	-	-	-	-	-	-	-	-	-	-	1	2,910	96,691
368,645	368,645	1	-	-	-	-	-	-	-	-	-	-	-	1	2,911	97,059
355,285	355,285	1	-	-	-	-	-	-	-	-	-	-	-	1	2,912	97,415
506,133	506,133	1	-	-	-	-	-	-	-	-	-	-	-	1	2,913	97,921
239,769	239,769	1	-	-	-	-	-	-	-	-	-	-	-	1	2,914	98,161
116,457	116,457	-	1	-	-	-	-	-	-	-	-	-	-	1	2,915	98,277
155,691	155,691	-	1	-	-	-	-	-	-	-	-	-	-	1	2,916	98,433
151,310	151,310	-	1	-	-	-	-	-	-	-	-	-	-	1	2,917	98,584
134,096	134,096	-	1	-	-	-	-	-	-	-	-	-	-	1	2,918	98,718
393,502	393,502	-	1	-	-	-	-	-	-	-	-	-	-	1	2,919	99,112
173,448	173,448	-	1	-	-	-	-	-	-	-	-	-	-	1	2,920	99,285
129,564	129,564	-	1	-	-	-	-	-	-	-	-	-	-	1	2,921	99,415
170,943	170,943	-	1	-	-	-	-	-	-	-	-	-	-	1	2,922	99,586
101,260	101,260	-	1	-	-	-	-	-	-	-	-	-	-	1	2,923	99,687
140,503	140,503	-	1	-	-	-	-	-	-	-	-	-	-	1	2,924	99,827
254,317	254,317	-	1	-	-	-	-	-	-	-	-	-	-	1	2,925	100,082
141,328	141,328	-	1	-	-	-	-	-	-	-	-	-	-	1	2,926	100,223
142,327	142,327	-	1	-	-	-	-	-	-	-	-	-	-	1	2,927	100,365
365,642	365,642	-	1	-	-	-	-	-	-	-	-	-	-	1	2,928	100,731
134,292	134,292	-	1	-	-	-	-	-	-	-	-	-	-	1	2,929	100,865
130,493	130,493	-	1	-	-	-	-	-	-	-	-	-	-	1	2,930	100,996
114,860	114,860	-	1	-	-	-	-	-	-	-	-	-	-	1	2,931	101,111
271,381	271,381	-	1	-	-	-	-	-	-	-	-	-	-	1	2,932	101,382
108,775	108,775	-	1	-	-	-	-	-	-	-	-	-	-	1	2,933	101,491
189,392	189,392	-	1	-	-	-	-	-	-	-	-	-	-	1	2,934	101,680
266,573	266,573	-	1	-	-	-	-	-	-	-	-	-	-	1	2,935	101,947
1,184,618	1,184,618	-	1	-	-	-	-	-	-	-	-	-	-	1	2,936	103,131
119,160	119,160	-	1	-	-	-	-	-	-	-	-	-	-	1	2,937	103,250
123,190	123,190	-	1	-	-	-	-	-	-	-	-	-	-	1	2,938	103,374
154,201	154,201	-	1	-	-	-	-	-	-	-	-	-	-	1	2,939	103,528
221,065	221,065	-	1	-	-	-	-	-	-	-	-	-	-	1	2,940	103,749
386,029	386,029	-	1	-	-	-	-	-	-	-	-	-	-	1	2,941	104,135
105,154	105,154	-	1	-	-	-	-	-	-	-	-	-	-	1	2,942	104,240
133,356	133,356	-	1	-	-	-	-	-	-	-	-	-	-	1	2,943	104,373
228,627	228,627	-	1	-	-	-	-	-	-	-	-	-	-	1	2,944	104,602
144,314	144,314	-	1	-	-	-	-	-	-	-	-	-	-	1	2,945	104,746
183,498	183,498	-	1	-	-	-	-	-	-	-	-	-	-	1	2,946	104,930
107,000	107,000	-	1	-	-	-	-	-	-	-	-	-	-	1	2,947	105,037

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 2 Inch Commercial

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
255,860	255,860	-	1	-	-	-	-	-	-	-	-	-	-	1	2,948	105,293
117,325	117,325	-	1	-	-	-	-	-	-	-	-	-	-	1	2,949	105,410
107,098	107,098	-	1	-	-	-	-	-	-	-	-	-	-	1	2,950	105,517
129,085	129,085	-	1	-	-	-	-	-	-	-	-	-	-	1	2,951	105,646
116,720	116,720	-	1	-	-	-	-	-	-	-	-	-	-	1	2,952	105,763
183,994	183,994	-	1	-	-	-	-	-	-	-	-	-	-	1	2,953	105,947
182,509	182,509	-	1	-	-	-	-	-	-	-	-	-	-	1	2,954	106,129
118,463	118,463	-	1	-	-	-	-	-	-	-	-	-	-	1	2,955	106,248
117,477	117,477	-	1	-	-	-	-	-	-	-	-	-	-	1	2,956	106,365
138,336	138,336	-	1	-	-	-	-	-	-	-	-	-	-	1	2,957	106,504
1,101,610	1,101,610	-	1	-	-	-	-	-	-	-	-	-	-	1	2,958	107,605
220,073	220,073	-	1	-	-	-	-	-	-	-	-	-	-	1	2,959	107,825
148,496	148,496	-	1	-	-	-	-	-	-	-	-	-	-	1	2,960	107,974
138,842	138,842	-	1	-	-	-	-	-	-	-	-	-	-	1	2,961	108,113
157,698	157,698	-	1	-	-	-	-	-	-	-	-	-	-	1	2,962	108,270
159,426	159,426	-	1	-	-	-	-	-	-	-	-	-	-	1	2,963	108,430
213,386	213,386	-	1	-	-	-	-	-	-	-	-	-	-	1	2,964	108,643
114,283	114,283	-	1	-	-	-	-	-	-	-	-	-	-	1	2,965	108,758
121,676	121,676	-	1	-	-	-	-	-	-	-	-	-	-	1	2,966	108,879
110,098	110,098	-	1	-	-	-	-	-	-	-	-	-	-	1	2,967	108,989
275,854	275,854	-	1	-	-	-	-	-	-	-	-	-	-	1	2,968	109,265
461,136	461,136	-	1	-	-	-	-	-	-	-	-	-	-	1	2,969	109,726
666,769	666,769	-	1	-	-	-	-	-	-	-	-	-	-	1	2,970	110,393
101,184	101,184	-	1	-	-	-	-	-	-	-	-	-	-	1	2,971	110,494
790,690	790,690	-	1	-	-	-	-	-	-	-	-	-	-	1	2,972	111,285
237,262	237,262	-	1	-	-	-	-	-	-	-	-	-	-	1	2,973	111,522
149,192	149,192	-	1	-	-	-	-	-	-	-	-	-	-	1	2,974	111,671
655,518	655,518	-	1	-	-	-	-	-	-	-	-	-	-	1	2,975	112,327
1,039,334	1,039,334	-	1	-	-	-	-	-	-	-	-	-	-	1	2,976	113,366
721,174	721,174	-	1	-	-	-	-	-	-	-	-	-	-	1	2,977	114,087
445,258	445,258	-	1	-	-	-	-	-	-	-	-	-	-	1	2,978	114,533
789,072	789,072	-	1	-	-	-	-	-	-	-	-	-	-	1	2,979	115,322
704,546	704,546	-	1	-	-	-	-	-	-	-	-	-	-	1	2,980	116,026
511,287	511,287	-	1	-	-	-	-	-	-	-	-	-	-	1	2,981	116,538
153,406	153,406	-	1	-	-	-	-	-	-	-	-	-	-	1	2,982	116,691
216,396	216,396	-	1	-	-	-	-	-	-	-	-	-	-	1	2,983	116,907
126,430	126,430	-	1	-	-	-	-	-	-	-	-	-	-	1	2,984	117,034
306,937	306,937	-	1	-	-	-	-	-	-	-	-	-	-	1	2,985	117,341
788,600	788,600	-	1	-	-	-	-	-	-	-	-	-	-	1	2,986	118,129
108,163	108,163	-	1	-	-	-	-	-	-	-	-	-	-	1	2,987	118,238
105,054	105,054	-	1	-	-	-	-	-	-	-	-	-	-	1	2,988	118,343

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 2 Inch Commercial

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
145,959	145,959	-	1	-	-	-	-	-	-	-	-	-	-	1	2,989	118,489
342,328	342,328	-	1	-	-	-	-	-	-	-	-	-	-	1	2,990	118,831
120,659	120,659	-	1	-	-	-	-	-	-	-	-	-	-	1	2,991	118,952
359,701	359,701	-	1	-	-	-	-	-	-	-	-	-	-	1	2,992	119,311
137,427	137,427	-	1	-	-	-	-	-	-	-	-	-	-	1	2,993	119,449
138,230	138,230	-	1	-	-	-	-	-	-	-	-	-	-	1	2,994	119,587
346,460	346,460	-	1	-	-	-	-	-	-	-	-	-	-	1	2,995	119,933
327,008	327,008	-	1	-	-	-	-	-	-	-	-	-	-	1	2,996	120,260
336,998	336,998	-	1	-	-	-	-	-	-	-	-	-	-	1	2,997	120,597
499,068	499,068	-	1	-	-	-	-	-	-	-	-	-	-	1	2,998	121,096
242,285	242,285	-	1	-	-	-	-	-	-	-	-	-	-	1	2,999	121,339
116,602	116,602	-	-	1	-	-	-	-	-	-	-	-	-	1	3,000	121,455
183,822	183,822	-	-	1	-	-	-	-	-	-	-	-	-	1	3,001	121,639
178,618	178,618	-	-	1	-	-	-	-	-	-	-	-	-	1	3,002	121,818
158,056	158,056	-	-	1	-	-	-	-	-	-	-	-	-	1	3,003	121,976
518,026	518,026	-	-	1	-	-	-	-	-	-	-	-	-	1	3,004	122,494
199,950	199,950	-	-	1	-	-	-	-	-	-	-	-	-	1	3,005	122,694
142,571	142,571	-	-	1	-	-	-	-	-	-	-	-	-	1	3,006	122,836
137,287	137,287	-	-	1	-	-	-	-	-	-	-	-	-	1	3,007	122,974
103,425	103,425	-	-	1	-	-	-	-	-	-	-	-	-	1	3,008	123,077
168,091	168,091	-	-	1	-	-	-	-	-	-	-	-	-	1	3,009	123,245
128,705	128,705	-	-	1	-	-	-	-	-	-	-	-	-	1	3,010	123,374
429,589	429,589	-	-	1	-	-	-	-	-	-	-	-	-	1	3,011	123,803
227,427	227,427	-	-	1	-	-	-	-	-	-	-	-	-	1	3,012	124,031
288,400	288,400	-	-	1	-	-	-	-	-	-	-	-	-	1	3,013	124,319
149,569	149,569	-	-	1	-	-	-	-	-	-	-	-	-	1	3,014	124,469
125,663	125,663	-	-	1	-	-	-	-	-	-	-	-	-	1	3,015	124,595
145,094	145,094	-	-	1	-	-	-	-	-	-	-	-	-	1	3,016	124,740
244,120	244,120	-	-	1	-	-	-	-	-	-	-	-	-	1	3,017	124,984
150,751	150,751	-	-	1	-	-	-	-	-	-	-	-	-	1	3,018	125,135
187,541	187,541	-	-	1	-	-	-	-	-	-	-	-	-	1	3,019	125,322
549,829	549,829	-	-	1	-	-	-	-	-	-	-	-	-	1	3,020	125,872
119,785	119,785	-	-	1	-	-	-	-	-	-	-	-	-	1	3,021	125,992
161,032	161,032	-	-	1	-	-	-	-	-	-	-	-	-	1	3,022	126,153
216,185	216,185	-	-	1	-	-	-	-	-	-	-	-	-	1	3,023	126,369
155,355	155,355	-	-	1	-	-	-	-	-	-	-	-	-	1	3,024	126,524
192,762	192,762	-	-	1	-	-	-	-	-	-	-	-	-	1	3,025	126,717
132,062	132,062	-	-	1	-	-	-	-	-	-	-	-	-	1	3,026	126,849
180,527	180,527	-	-	1	-	-	-	-	-	-	-	-	-	1	3,027	127,030
102,900	102,900	-	-	1	-	-	-	-	-	-	-	-	-	1	3,028	127,132
283,519	283,519	-	-	1	-	-	-	-	-	-	-	-	-	1	3,029	127,416

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 2 Inch Commercial

Exhibit
Schedule H-5
Page 30
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
128,809	128,809	-	-	1	-	-	-	-	-	-	-	-	-	1	3,030	127,545
118,007	118,007	-	-	1	-	-	-	-	-	-	-	-	-	1	3,031	127,663
265,288	265,288	-	-	1	-	-	-	-	-	-	-	-	-	1	3,032	127,928
264,232	264,232	-	-	1	-	-	-	-	-	-	-	-	-	1	3,033	128,192
120,291	120,291	-	-	1	-	-	-	-	-	-	-	-	-	1	3,034	128,313
118,770	118,770	-	-	1	-	-	-	-	-	-	-	-	-	1	3,035	128,431
141,617	141,617	-	-	1	-	-	-	-	-	-	-	-	-	1	3,036	128,573
999,004	999,004	-	-	1	-	-	-	-	-	-	-	-	-	1	3,037	129,572
186,223	186,223	-	-	1	-	-	-	-	-	-	-	-	-	1	3,038	129,758
160,960	160,960	-	-	1	-	-	-	-	-	-	-	-	-	1	3,039	129,919
150,005	150,005	-	-	1	-	-	-	-	-	-	-	-	-	1	3,040	130,069
178,976	178,976	-	-	1	-	-	-	-	-	-	-	-	-	1	3,041	130,248
157,484	157,484	-	-	1	-	-	-	-	-	-	-	-	-	1	3,042	130,406
228,075	228,075	-	-	1	-	-	-	-	-	-	-	-	-	1	3,043	130,634
126,904	126,904	-	-	1	-	-	-	-	-	-	-	-	-	1	3,044	130,761
120,607	120,607	-	-	1	-	-	-	-	-	-	-	-	-	1	3,045	130,881
276,557	276,557	-	-	1	-	-	-	-	-	-	-	-	-	1	3,046	131,158
443,449	443,449	-	-	1	-	-	-	-	-	-	-	-	-	1	3,047	131,601
654,142	654,142	-	-	1	-	-	-	-	-	-	-	-	-	1	3,048	132,255
853,913	853,913	-	-	1	-	-	-	-	-	-	-	-	-	1	3,049	133,109
247,860	247,860	-	-	1	-	-	-	-	-	-	-	-	-	1	3,050	133,357
119,297	119,297	-	-	1	-	-	-	-	-	-	-	-	-	1	3,051	133,476
124,389	124,389	-	-	1	-	-	-	-	-	-	-	-	-	1	3,052	133,601
582,093	582,093	-	-	1	-	-	-	-	-	-	-	-	-	1	3,053	134,183
549,081	549,081	-	-	1	-	-	-	-	-	-	-	-	-	1	3,054	134,732
343,530	343,530	-	-	1	-	-	-	-	-	-	-	-	-	1	3,055	135,076
201,074	201,074	-	-	1	-	-	-	-	-	-	-	-	-	1	3,056	135,277
1,170,982	1,170,982	-	-	1	-	-	-	-	-	-	-	-	-	1	3,057	136,448
942,720	942,720	-	-	1	-	-	-	-	-	-	-	-	-	1	3,058	137,390
825,073	825,073	-	-	1	-	-	-	-	-	-	-	-	-	1	3,059	138,215
180,700	180,700	-	-	1	-	-	-	-	-	-	-	-	-	1	3,060	138,396
110,156	110,156	-	-	1	-	-	-	-	-	-	-	-	-	1	3,061	138,506
200,017	200,017	-	-	1	-	-	-	-	-	-	-	-	-	1	3,062	138,706
104,694	104,694	-	-	1	-	-	-	-	-	-	-	-	-	1	3,063	138,811
439,867	439,867	-	-	1	-	-	-	-	-	-	-	-	-	1	3,064	139,251
197,042	197,042	-	-	1	-	-	-	-	-	-	-	-	-	1	3,065	139,448
501,526	501,526	-	-	1	-	-	-	-	-	-	-	-	-	1	3,066	139,949
186,879	186,879	-	-	1	-	-	-	-	-	-	-	-	-	1	3,067	140,136
218,624	218,624	-	-	1	-	-	-	-	-	-	-	-	-	1	3,068	140,355
417,275	417,275	-	-	1	-	-	-	-	-	-	-	-	-	1	3,069	140,772
382,124	382,124	-	-	1	-	-	-	-	-	-	-	-	-	1	3,070	141,154

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 2 Inch Commercial

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Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
407,891	407,891	-	-	1	-	-	-	-	-	-	-	-	-	1	3,071	141,562
383,643	383,643	-	-	1	-	-	-	-	-	-	-	-	-	1	3,072	141,946
113,773	113,773	-	-	1	-	-	-	-	-	-	-	-	-	1	3,073	142,060
185,514	185,514	-	-	1	-	-	-	-	-	-	-	-	-	1	3,074	142,245
109,670	109,670	-	-	1	-	-	-	-	-	-	-	-	-	1	3,075	142,355
170,092	170,092	-	-	1	-	-	-	-	-	-	-	-	-	1	3,076	142,525
115,997	115,997	-	-	1	-	-	-	-	-	-	-	-	-	1	3,077	142,641
112,579	112,579	-	-	-	-	-	-	-	-	-	-	-	-	-	3,077	142,641
185,712	185,712	-	-	-	1	-	-	-	-	-	-	-	-	1	3,078	142,827
179,799	179,799	-	-	-	1	-	-	-	-	-	-	-	-	1	3,079	143,006
158,990	158,990	-	-	-	1	-	-	-	-	-	-	-	-	1	3,080	143,165
393,341	393,341	-	-	-	1	-	-	-	-	-	-	-	-	1	3,081	143,559
172,530	172,530	-	-	-	1	-	-	-	-	-	-	-	-	1	3,082	143,731
120,340	120,340	-	-	-	1	-	-	-	-	-	-	-	-	1	3,083	143,852
134,057	134,057	-	-	-	1	-	-	-	-	-	-	-	-	1	3,084	143,986
112,264	112,264	-	-	-	1	-	-	-	-	-	-	-	-	1	3,085	144,098
524,910	524,910	-	-	-	1	-	-	-	-	-	-	-	-	1	3,086	144,623
243,521	243,521	-	-	-	1	-	-	-	-	-	-	-	-	1	3,087	144,866
116,490	116,490	-	-	-	1	-	-	-	-	-	-	-	-	1	3,088	144,983
124,667	124,667	-	-	-	1	-	-	-	-	-	-	-	-	1	3,089	145,108
119,324	119,324	-	-	-	1	-	-	-	-	-	-	-	-	1	3,090	145,227
238,155	238,155	-	-	-	1	-	-	-	-	-	-	-	-	1	3,091	145,465
151,476	151,476	-	-	-	1	-	-	-	-	-	-	-	-	1	3,092	145,616
127,681	127,681	-	-	-	1	-	-	-	-	-	-	-	-	1	3,093	145,744
118,657	118,657	-	-	-	1	-	-	-	-	-	-	-	-	1	3,094	145,863
429,918	429,918	-	-	-	1	-	-	-	-	-	-	-	-	1	3,095	146,293
108,100	108,100	-	-	-	1	-	-	-	-	-	-	-	-	1	3,096	146,401
116,785	116,785	-	-	-	1	-	-	-	-	-	-	-	-	1	3,097	146,518
162,219	162,219	-	-	-	1	-	-	-	-	-	-	-	-	1	3,098	146,680
223,093	223,093	-	-	-	1	-	-	-	-	-	-	-	-	1	3,099	146,903
109,112	109,112	-	-	-	1	-	-	-	-	-	-	-	-	1	3,100	147,012
125,419	125,419	-	-	-	1	-	-	-	-	-	-	-	-	1	3,101	147,137
176,071	176,071	-	-	-	1	-	-	-	-	-	-	-	-	1	3,102	147,314
108,200	108,200	-	-	-	1	-	-	-	-	-	-	-	-	1	3,103	147,422
248,701	248,701	-	-	-	1	-	-	-	-	-	-	-	-	1	3,104	147,670
175,979	175,979	-	-	-	1	-	-	-	-	-	-	-	-	1	3,105	147,846
106,333	106,333	-	-	-	1	-	-	-	-	-	-	-	-	1	3,106	147,953
106,504	106,504	-	-	-	1	-	-	-	-	-	-	-	-	1	3,107	148,059
120,047	120,047	-	-	-	1	-	-	-	-	-	-	-	-	1	3,108	148,179
121,939	121,939	-	-	-	1	-	-	-	-	-	-	-	-	1	3,109	148,301
779,045	779,045	-	-	-	1	-	-	-	-	-	-	-	-	1	3,110	149,080

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
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Meter Size: BV 2 Inch Commercial

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
171,272	171,272	-	-	-	1	-	-	-	-	-	-	-	-	1	3,111	149,252
146,819	146,819	-	-	-	1	-	-	-	-	-	-	-	-	1	3,112	149,398
112,413	112,413	-	-	-	1	-	-	-	-	-	-	-	-	1	3,113	149,511
127,772	127,772	-	-	-	1	-	-	-	-	-	-	-	-	1	3,114	149,639
132,316	132,316	-	-	-	1	-	-	-	-	-	-	-	-	1	3,115	149,771
186,861	186,861	-	-	-	1	-	-	-	-	-	-	-	-	1	3,116	149,958
109,796	109,796	-	-	-	1	-	-	-	-	-	-	-	-	1	3,117	150,068
100,848	100,848	-	-	-	1	-	-	-	-	-	-	-	-	1	3,118	150,168
117,776	117,776	-	-	-	1	-	-	-	-	-	-	-	-	1	3,119	150,286
201,019	201,019	-	-	-	1	-	-	-	-	-	-	-	-	1	3,120	150,487
399,441	399,441	-	-	-	1	-	-	-	-	-	-	-	-	1	3,121	150,887
589,421	589,421	-	-	-	1	-	-	-	-	-	-	-	-	1	3,122	151,476
705,184	705,184	-	-	-	1	-	-	-	-	-	-	-	-	1	3,123	152,181
203,283	203,283	-	-	-	1	-	-	-	-	-	-	-	-	1	3,124	152,384
260,363	260,363	-	-	-	1	-	-	-	-	-	-	-	-	1	3,125	152,645
156,169	156,169	-	-	-	1	-	-	-	-	-	-	-	-	1	3,126	152,801
558,840	558,840	-	-	-	1	-	-	-	-	-	-	-	-	1	3,127	153,360
1,035,826	1,035,826	-	-	-	1	-	-	-	-	-	-	-	-	1	3,128	154,396
572,202	572,202	-	-	-	1	-	-	-	-	-	-	-	-	1	3,129	154,968
499,582	499,582	-	-	-	1	-	-	-	-	-	-	-	-	1	3,130	155,467
106,978	106,978	-	-	-	1	-	-	-	-	-	-	-	-	1	3,131	155,574
374,728	374,728	-	-	-	1	-	-	-	-	-	-	-	-	1	3,132	155,949
139,704	139,704	-	-	-	1	-	-	-	-	-	-	-	-	1	3,133	156,089
418,303	418,303	-	-	-	1	-	-	-	-	-	-	-	-	1	3,134	156,507
151,444	151,444	-	-	-	1	-	-	-	-	-	-	-	-	1	3,135	156,659
158,257	158,257	-	-	-	1	-	-	-	-	-	-	-	-	1	3,136	156,817
343,823	343,823	-	-	-	1	-	-	-	-	-	-	-	-	1	3,137	157,161
319,061	319,061	-	-	-	1	-	-	-	-	-	-	-	-	1	3,138	157,480
298,259	298,259	-	-	-	1	-	-	-	-	-	-	-	-	1	3,139	157,778
422,992	422,992	-	-	-	1	-	-	-	-	-	-	-	-	1	3,140	158,201
126,635	126,635	-	-	-	1	-	-	-	-	-	-	-	-	1	3,141	158,328
163,169	163,169	-	-	-	1	-	-	-	-	-	-	-	-	1	3,142	158,491
181,931	181,931	-	-	-	1	-	-	-	-	-	-	-	-	1	3,143	158,673
181,130	181,130	-	-	-	1	-	-	-	-	-	-	-	-	1	3,144	158,854
111,646	111,646	-	-	-	1	-	-	-	-	-	-	-	-	1	3,145	158,966
344,647	344,647	-	-	-	1	-	-	-	-	-	-	-	-	1	3,146	159,310
198,451	198,451	-	-	-	-	1	-	-	-	-	-	-	-	1	3,147	159,509
192,874	192,874	-	-	-	-	1	-	-	-	-	-	-	-	1	3,148	159,702
170,045	170,045	-	-	-	-	1	-	-	-	-	-	-	-	1	3,149	159,872
326,696	326,696	-	-	-	-	1	-	-	-	-	-	-	-	1	3,150	160,198
198,209	198,209	-	-	-	-	1	-	-	-	-	-	-	-	1	3,151	160,396

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 2 Inch Commercial

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Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year		Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
139,681	139,681	-	-	-	-	1	-	-	-	-	-	-	-		1	3,152	160,536
131,465	131,465	-	-	-	-	1	-	-	-	-	-	-	-		1	3,153	160,668
276,696	276,696	-	-	-	-	1	-	-	-	-	-	-	-		1	3,154	160,944
206,852	206,852	-	-	-	-	1	-	-	-	-	-	-	-		1	3,155	161,151
214,298	214,298	-	-	-	-	1	-	-	-	-	-	-	-		1	3,156	161,365
131,218	131,218	-	-	-	-	1	-	-	-	-	-	-	-		1	3,157	161,497
226,326	226,326	-	-	-	-	1	-	-	-	-	-	-	-		1	3,158	161,723
106,560	106,560	-	-	-	-	1	-	-	-	-	-	-	-		1	3,159	161,830
152,733	152,733	-	-	-	-	1	-	-	-	-	-	-	-		1	3,160	161,982
118,651	118,651	-	-	-	-	1	-	-	-	-	-	-	-		1	3,161	162,101
352,743	352,743	-	-	-	-	1	-	-	-	-	-	-	-		1	3,162	162,454
178,501	178,501	-	-	-	-	1	-	-	-	-	-	-	-		1	3,163	162,632
142,761	142,761	-	-	-	-	1	-	-	-	-	-	-	-		1	3,164	162,775
162,191	162,191	-	-	-	-	1	-	-	-	-	-	-	-		1	3,165	162,937
220,103	220,103	-	-	-	-	1	-	-	-	-	-	-	-		1	3,166	163,157
105,071	105,071	-	-	-	-	1	-	-	-	-	-	-	-		1	3,167	163,262
128,022	128,022	-	-	-	-	1	-	-	-	-	-	-	-		1	3,168	163,390
172,658	172,658	-	-	-	-	1	-	-	-	-	-	-	-		1	3,169	163,563
258,923	258,923	-	-	-	-	1	-	-	-	-	-	-	-		1	3,170	163,822
105,910	105,910	-	-	-	-	1	-	-	-	-	-	-	-		1	3,171	163,928
108,084	108,084	-	-	-	-	1	-	-	-	-	-	-	-		1	3,172	164,036
103,909	103,909	-	-	-	-	1	-	-	-	-	-	-	-		1	3,173	164,140
121,170	121,170	-	-	-	-	1	-	-	-	-	-	-	-		1	3,174	164,261
107,327	107,327	-	-	-	-	1	-	-	-	-	-	-	-		1	3,175	164,368
111,695	111,695	-	-	-	-	1	-	-	-	-	-	-	-		1	3,176	164,480
122,391	122,391	-	-	-	-	1	-	-	-	-	-	-	-		1	3,177	164,602
902,190	902,190	-	-	-	-	1	-	-	-	-	-	-	-		1	3,178	165,505
268,504	268,504	-	-	-	-	1	-	-	-	-	-	-	-		1	3,179	165,773
153,014	153,014	-	-	-	-	1	-	-	-	-	-	-	-		1	3,180	165,926
128,156	128,156	-	-	-	-	1	-	-	-	-	-	-	-		1	3,181	166,054
143,483	143,483	-	-	-	-	1	-	-	-	-	-	-	-		1	3,182	166,198
208,251	208,251	-	-	-	-	1	-	-	-	-	-	-	-		1	3,183	166,406
109,871	109,871	-	-	-	-	1	-	-	-	-	-	-	-		1	3,184	166,516
155,155	155,155	-	-	-	-	1	-	-	-	-	-	-	-		1	3,185	166,671
180,696	180,696	-	-	-	-	1	-	-	-	-	-	-	-		1	3,186	166,852
484,318	484,318	-	-	-	-	1	-	-	-	-	-	-	-		1	3,187	167,336
721,157	721,157	-	-	-	-	1	-	-	-	-	-	-	-		1	3,188	168,057
697,335	697,335	-	-	-	-	1	-	-	-	-	-	-	-		1	3,189	168,755
202,732	202,732	-	-	-	-	1	-	-	-	-	-	-	-		1	3,190	168,957
118,264	118,264	-	-	-	-	1	-	-	-	-	-	-	-		1	3,191	169,076
209,496	209,496	-	-	-	-	1	-	-	-	-	-	-	-		1	3,192	169,285

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 2 Inch Commercial

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Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
1,066,834	1,066,834	-	-	-	-	1	-	-	-	-	-	-	-	1	3,193	170,352
589,778	589,778	-	-	-	-	1	-	-	-	-	-	-	-	1	3,194	170,942
541,457	541,457	-	-	-	-	1	-	-	-	-	-	-	-	1	3,195	171,483
101,365	101,365	-	-	-	-	1	-	-	-	-	-	-	-	1	3,196	171,584
487,323	487,323	-	-	-	-	1	-	-	-	-	-	-	-	1	3,197	172,072
116,277	116,277	-	-	-	-	1	-	-	-	-	-	-	-	1	3,198	172,188
428,745	428,745	-	-	-	-	1	-	-	-	-	-	-	-	1	3,199	172,617
154,370	154,370	-	-	-	-	1	-	-	-	-	-	-	-	1	3,200	172,771
145,175	145,175	-	-	-	-	1	-	-	-	-	-	-	-	1	3,201	172,916
464,069	464,069	-	-	-	-	1	-	-	-	-	-	-	-	1	3,202	173,380
389,294	389,294	-	-	-	-	1	-	-	-	-	-	-	-	1	3,203	173,770
260,361	260,361	-	-	-	-	1	-	-	-	-	-	-	-	1	3,204	174,030
438,495	438,495	-	-	-	-	1	-	-	-	-	-	-	-	1	3,205	174,469
137,520	137,520	-	-	-	-	1	-	-	-	-	-	-	-	1	3,206	174,606
202,776	202,776	-	-	-	-	1	-	-	-	-	-	-	-	1	3,207	174,809
182,122	182,122	-	-	-	-	1	-	-	-	-	-	-	-	1	3,208	174,991
185,602	185,602	-	-	-	-	1	-	-	-	-	-	-	-	1	3,209	175,177
374,163	374,163	-	-	-	-	1	-	-	-	-	-	-	-	1	3,210	175,551
101,859	101,859	-	-	-	-	-	1	-	-	-	-	-	-	1	3,211	175,653
244,201	244,201	-	-	-	-	-	1	-	-	-	-	-	-	1	3,212	175,897
236,813	236,813	-	-	-	-	-	1	-	-	-	-	-	-	1	3,213	176,134
208,908	208,908	-	-	-	-	-	1	-	-	-	-	-	-	1	3,214	176,343
379,120	379,120	-	-	-	-	-	1	-	-	-	-	-	-	1	3,215	176,722
200,319	200,319	-	-	-	-	-	1	-	-	-	-	-	-	1	3,216	176,922
137,912	137,912	-	-	-	-	-	1	-	-	-	-	-	-	1	3,217	177,060
114,902	114,902	-	-	-	-	-	1	-	-	-	-	-	-	1	3,218	177,175
141,342	141,342	-	-	-	-	-	1	-	-	-	-	-	-	1	3,219	177,316
365,010	365,010	-	-	-	-	-	1	-	-	-	-	-	-	1	3,220	177,681
237,164	237,164	-	-	-	-	-	1	-	-	-	-	-	-	1	3,221	177,918
101,761	101,761	-	-	-	-	-	1	-	-	-	-	-	-	1	3,222	178,020
171,968	171,968	-	-	-	-	-	1	-	-	-	-	-	-	1	3,223	178,192
145,582	145,582	-	-	-	-	-	1	-	-	-	-	-	-	1	3,224	178,338
193,606	193,606	-	-	-	-	-	1	-	-	-	-	-	-	1	3,225	178,531
130,287	130,287	-	-	-	-	-	1	-	-	-	-	-	-	1	3,226	178,662
405,318	405,318	-	-	-	-	-	1	-	-	-	-	-	-	1	3,227	179,067
150,566	150,566	-	-	-	-	-	1	-	-	-	-	-	-	1	3,228	179,217
162,128	162,128	-	-	-	-	-	1	-	-	-	-	-	-	1	3,229	179,380
208,355	208,355	-	-	-	-	-	1	-	-	-	-	-	-	1	3,230	179,588
111,389	111,389	-	-	-	-	-	1	-	-	-	-	-	-	1	3,231	179,699
122,920	122,920	-	-	-	-	-	1	-	-	-	-	-	-	1	3,232	179,822
144,178	144,178	-	-	-	-	-	1	-	-	-	-	-	-	1	3,233	179,966

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 2 Inch Commercial

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year		Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
265,633	265,633	-	-	-	-	-	1	-	-	-	-	-	-		1	3,234	180,232
106,234	106,234	-	-	-	-	-	1	-	-	-	-	-	-		1	3,235	180,338
106,498	106,498	-	-	-	-	-	1	-	-	-	-	-	-		1	3,236	180,445
115,874	115,874	-	-	-	-	-	1	-	-	-	-	-	-		1	3,237	180,561
128,499	128,499	-	-	-	-	-	1	-	-	-	-	-	-		1	3,238	180,689
130,005	130,005	-	-	-	-	-	1	-	-	-	-	-	-		1	3,239	180,819
143,875	143,875	-	-	-	-	-	1	-	-	-	-	-	-		1	3,240	180,963
896,478	896,478	-	-	-	-	-	1	-	-	-	-	-	-		1	3,241	181,859
283,252	283,252	-	-	-	-	-	1	-	-	-	-	-	-		1	3,242	182,143
154,238	154,238	-	-	-	-	-	1	-	-	-	-	-	-		1	3,243	182,297
110,164	110,164	-	-	-	-	-	1	-	-	-	-	-	-		1	3,244	182,407
143,401	143,401	-	-	-	-	-	1	-	-	-	-	-	-		1	3,245	182,551
150,390	150,390	-	-	-	-	-	1	-	-	-	-	-	-		1	3,246	182,701
330,405	330,405	-	-	-	-	-	1	-	-	-	-	-	-		1	3,247	183,031
101,274	101,274	-	-	-	-	-	1	-	-	-	-	-	-		1	3,248	183,133
129,740	129,740	-	-	-	-	-	1	-	-	-	-	-	-		1	3,249	183,262
153,389	153,389	-	-	-	-	-	1	-	-	-	-	-	-		1	3,250	183,416
266,728	266,728	-	-	-	-	-	1	-	-	-	-	-	-		1	3,251	183,682
528,117	528,117	-	-	-	-	-	1	-	-	-	-	-	-		1	3,252	184,211
686,875	686,875	-	-	-	-	-	1	-	-	-	-	-	-		1	3,253	184,897
151,911	151,911	-	-	-	-	-	1	-	-	-	-	-	-		1	3,254	185,049
320,963	320,963	-	-	-	-	-	1	-	-	-	-	-	-		1	3,255	185,370
275,477	275,477	-	-	-	-	-	1	-	-	-	-	-	-		1	3,256	185,646
782,474	782,474	-	-	-	-	-	1	-	-	-	-	-	-		1	3,257	186,428
694,860	694,860	-	-	-	-	-	1	-	-	-	-	-	-		1	3,258	187,123
1,077,998	1,077,998	-	-	-	-	-	1	-	-	-	-	-	-		1	3,259	188,201
108,440	108,440	-	-	-	-	-	1	-	-	-	-	-	-		1	3,260	188,310
105,011	105,011	-	-	-	-	-	1	-	-	-	-	-	-		1	3,261	188,415
676,113	676,113	-	-	-	-	-	1	-	-	-	-	-	-		1	3,262	189,091
118,220	118,220	-	-	-	-	-	1	-	-	-	-	-	-		1	3,263	189,209
468,204	468,204	-	-	-	-	-	1	-	-	-	-	-	-		1	3,264	189,677
168,166	168,166	-	-	-	-	-	1	-	-	-	-	-	-		1	3,265	189,845
156,666	156,666	-	-	-	-	-	1	-	-	-	-	-	-		1	3,266	190,002
261,148	261,148	-	-	-	-	-	1	-	-	-	-	-	-		1	3,267	190,263
233,703	233,703	-	-	-	-	-	1	-	-	-	-	-	-		1	3,268	190,497
455,927	455,927	-	-	-	-	-	1	-	-	-	-	-	-		1	3,269	190,953
324,664	324,664	-	-	-	-	-	1	-	-	-	-	-	-		1	3,270	191,277
335,316	335,316	-	-	-	-	-	1	-	-	-	-	-	-		1	3,271	191,613
142,764	142,764	-	-	-	-	-	1	-	-	-	-	-	-		1	3,272	191,755
169,204	169,204	-	-	-	-	-	1	-	-	-	-	-	-		1	3,273	191,925
126,765	126,765	-	-	-	-	-	1	-	-	-	-	-	-		1	3,274	192,051

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 2 Inch Commercial

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Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
259,943	259,943	-	-	-	-	-	1	-	-	-	-	-	-	1	3,275	192,311
145,797	145,797	-	-	-	-	-	1	-	-	-	-	-	-	1	3,276	192,457
102,323	102,323	-	-	-	-	-	1	-	-	-	-	-	-	1	3,277	192,559
411,168	411,168	-	-	-	-	-	1	-	-	-	-	-	-	1	3,278	192,971
184,051	184,051	-	-	-	-	-	-	1	-	-	-	-	-	1	3,279	193,155
178,715	178,715	-	-	-	-	-	-	1	-	-	-	-	-	1	3,280	193,333
158,368	158,368	-	-	-	-	-	-	1	-	-	-	-	-	1	3,281	193,492
314,735	314,735	-	-	-	-	-	-	1	-	-	-	-	-	1	3,282	193,807
137,719	137,719	-	-	-	-	-	-	1	-	-	-	-	-	1	3,283	193,944
123,135	123,135	-	-	-	-	-	-	1	-	-	-	-	-	1	3,284	194,067
231,427	231,427	-	-	-	-	-	-	1	-	-	-	-	-	1	3,285	194,299
102,999	102,999	-	-	-	-	-	-	1	-	-	-	-	-	1	3,286	194,402
113,038	113,038	-	-	-	-	-	-	1	-	-	-	-	-	1	3,287	194,515
281,170	281,170	-	-	-	-	-	-	1	-	-	-	-	-	1	3,288	194,796
139,186	139,186	-	-	-	-	-	-	1	-	-	-	-	-	1	3,289	194,935
137,077	137,077	-	-	-	-	-	-	1	-	-	-	-	-	1	3,290	195,072
203,751	203,751	-	-	-	-	-	-	1	-	-	-	-	-	1	3,291	195,276
105,650	105,650	-	-	-	-	-	-	1	-	-	-	-	-	1	3,292	195,382
403,131	403,131	-	-	-	-	-	-	1	-	-	-	-	-	1	3,293	195,785
112,800	112,800	-	-	-	-	-	-	1	-	-	-	-	-	1	3,294	195,898
162,643	162,643	-	-	-	-	-	-	1	-	-	-	-	-	1	3,295	196,060
165,660	165,660	-	-	-	-	-	-	1	-	-	-	-	-	1	3,296	196,226
220,594	220,594	-	-	-	-	-	-	1	-	-	-	-	-	1	3,297	196,447
113,336	113,336	-	-	-	-	-	-	1	-	-	-	-	-	1	3,298	196,560
133,358	133,358	-	-	-	-	-	-	1	-	-	-	-	-	1	3,299	196,693
144,906	144,906	-	-	-	-	-	-	1	-	-	-	-	-	1	3,300	196,838
235,707	235,707	-	-	-	-	-	-	1	-	-	-	-	-	1	3,301	197,074
109,315	109,315	-	-	-	-	-	-	1	-	-	-	-	-	1	3,302	197,183
100,189	100,189	-	-	-	-	-	-	1	-	-	-	-	-	1	3,303	197,283
107,998	107,998	-	-	-	-	-	-	1	-	-	-	-	-	1	3,304	197,391
132,105	132,105	-	-	-	-	-	-	1	-	-	-	-	-	1	3,305	197,523
127,243	127,243	-	-	-	-	-	-	1	-	-	-	-	-	1	3,306	197,651
126,768	126,768	-	-	-	-	-	-	1	-	-	-	-	-	1	3,307	197,777
132,372	132,372	-	-	-	-	-	-	1	-	-	-	-	-	1	3,308	197,910
131,277	131,277	-	-	-	-	-	-	1	-	-	-	-	-	1	3,309	198,041
130,368	130,368	-	-	-	-	-	-	1	-	-	-	-	-	1	3,310	198,171
912,106	912,106	-	-	-	-	-	-	1	-	-	-	-	-	1	3,311	199,084
214,627	214,627	-	-	-	-	-	-	1	-	-	-	-	-	1	3,312	199,298
128,241	128,241	-	-	-	-	-	-	1	-	-	-	-	-	1	3,313	199,426
112,206	112,206	-	-	-	-	-	-	1	-	-	-	-	-	1	3,314	199,539
158,460	158,460	-	-	-	-	-	-	1	-	-	-	-	-	1	3,315	199,697

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
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Meter Size: BV 2 Inch Commercial

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Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
213,964	213,964	-	-	-	-	-	-	1	-	-	-	-	-	1	3,316	199,911
114,157	114,157	-	-	-	-	-	-	1	-	-	-	-	-	1	3,317	200,025
180,545	180,545	-	-	-	-	-	-	1	-	-	-	-	-	1	3,318	200,206
298,116	298,116	-	-	-	-	-	-	1	-	-	-	-	-	1	3,319	200,504
487,908	487,908	-	-	-	-	-	-	1	-	-	-	-	-	1	3,320	200,992
101,791	101,791	-	-	-	-	-	-	1	-	-	-	-	-	1	3,321	201,094
167,247	167,247	-	-	-	-	-	-	1	-	-	-	-	-	1	3,322	201,261
150,196	150,196	-	-	-	-	-	-	1	-	-	-	-	-	1	3,323	201,411
335,499	335,499	-	-	-	-	-	-	1	-	-	-	-	-	1	3,324	201,747
236,498	236,498	-	-	-	-	-	-	1	-	-	-	-	-	1	3,325	201,983
778,900	778,900	-	-	-	-	-	-	1	-	-	-	-	-	1	3,326	202,762
563,512	563,512	-	-	-	-	-	-	1	-	-	-	-	-	1	3,327	203,325
103,984	103,984	-	-	-	-	-	-	1	-	-	-	-	-	1	3,328	203,429
420,253	420,253	-	-	-	-	-	-	1	-	-	-	-	-	1	3,329	203,850
149,663	149,663	-	-	-	-	-	-	1	-	-	-	-	-	1	3,330	203,999
140,851	140,851	-	-	-	-	-	-	1	-	-	-	-	-	1	3,331	204,140
678,412	678,412	-	-	-	-	-	-	1	-	-	-	-	-	1	3,332	204,819
254,922	254,922	-	-	-	-	-	-	1	-	-	-	-	-	1	3,333	205,074
299,032	299,032	-	-	-	-	-	-	1	-	-	-	-	-	1	3,334	205,373
129,818	129,818	-	-	-	-	-	-	1	-	-	-	-	-	1	3,335	205,502
148,515	148,515	-	-	-	-	-	-	1	-	-	-	-	-	1	3,336	205,651
103,936	103,936	-	-	-	-	-	-	1	-	-	-	-	-	1	3,337	205,755
354,513	354,513	-	-	-	-	-	-	1	-	-	-	-	-	1	3,338	206,109
109,231	109,231	-	-	-	-	-	-	1	-	-	-	-	-	1	3,339	206,219
232,262	232,262	-	-	-	-	-	-	1	-	-	-	-	-	1	3,340	206,451
162,909	162,909	-	-	-	-	-	-	1	-	-	-	-	-	1	3,341	206,614
429,098	429,098	-	-	-	-	-	-	1	-	-	-	-	-	1	3,342	207,043
100,288	100,288	-	-	-	-	-	-	-	1	-	-	-	-	1	3,343	207,143
105,181	105,181	-	-	-	-	-	-	-	1	-	-	-	-	1	3,344	207,248
200,456	200,456	-	-	-	-	-	-	-	1	-	-	-	-	1	3,345	207,449
195,661	195,661	-	-	-	-	-	-	-	1	-	-	-	-	1	3,346	207,644
171,890	171,890	-	-	-	-	-	-	-	1	-	-	-	-	1	3,347	207,816
277,554	277,554	-	-	-	-	-	-	-	1	-	-	-	-	1	3,348	208,094
149,221	149,221	-	-	-	-	-	-	-	1	-	-	-	-	1	3,349	208,243
107,540	107,540	-	-	-	-	-	-	-	1	-	-	-	-	1	3,350	208,351
115,215	115,215	-	-	-	-	-	-	-	1	-	-	-	-	1	3,351	208,466
124,824	124,824	-	-	-	-	-	-	-	1	-	-	-	-	1	3,352	208,591
255,524	255,524	-	-	-	-	-	-	-	1	-	-	-	-	1	3,353	208,846
135,062	135,062	-	-	-	-	-	-	-	1	-	-	-	-	1	3,354	208,981
252,157	252,157	-	-	-	-	-	-	-	1	-	-	-	-	1	3,355	209,233
108,469	108,469	-	-	-	-	-	-	-	1	-	-	-	-	1	3,356	209,342

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 2 Inch Commercial

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Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year		Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
182,759	182,759	-	-	-	-	-	-	-	1	-	-	-	-		1	3,357	209,525
100,074	100,074	-	-	-	-	-	-	-	1	-	-	-	-		1	3,358	209,625
299,297	299,297	-	-	-	-	-	-	-	1	-	-	-	-		1	3,359	209,924
252,027	252,027	-	-	-	-	-	-	-	1	-	-	-	-		1	3,360	210,176
150,920	150,920	-	-	-	-	-	-	-	1	-	-	-	-		1	3,361	210,327
176,470	176,470	-	-	-	-	-	-	-	1	-	-	-	-		1	3,362	210,503
106,381	106,381	-	-	-	-	-	-	-	1	-	-	-	-		1	3,363	210,610
129,713	129,713	-	-	-	-	-	-	-	1	-	-	-	-		1	3,364	210,739
109,384	109,384	-	-	-	-	-	-	-	1	-	-	-	-		1	3,365	210,849
270,629	270,629	-	-	-	-	-	-	-	1	-	-	-	-		1	3,366	211,120
121,659	121,659	-	-	-	-	-	-	-	1	-	-	-	-		1	3,367	211,241
118,369	118,369	-	-	-	-	-	-	-	1	-	-	-	-		1	3,368	211,360
796,704	796,704	-	-	-	-	-	-	-	1	-	-	-	-		1	3,369	212,156
192,934	192,934	-	-	-	-	-	-	-	1	-	-	-	-		1	3,370	212,349
140,012	140,012	-	-	-	-	-	-	-	1	-	-	-	-		1	3,371	212,489
101,867	101,867	-	-	-	-	-	-	-	1	-	-	-	-		1	3,372	212,591
147,820	147,820	-	-	-	-	-	-	-	1	-	-	-	-		1	3,373	212,739
152,426	152,426	-	-	-	-	-	-	-	1	-	-	-	-		1	3,374	212,891
147,685	147,685	-	-	-	-	-	-	-	1	-	-	-	-		1	3,375	213,039
119,599	119,599	-	-	-	-	-	-	-	1	-	-	-	-		1	3,376	213,159
115,929	115,929	-	-	-	-	-	-	-	1	-	-	-	-		1	3,377	213,275
205,415	205,415	-	-	-	-	-	-	-	1	-	-	-	-		1	3,378	213,480
529,926	529,926	-	-	-	-	-	-	-	1	-	-	-	-		1	3,379	214,010
657,618	657,618	-	-	-	-	-	-	-	1	-	-	-	-		1	3,380	214,667
109,935	109,935	-	-	-	-	-	-	-	1	-	-	-	-		1	3,381	214,777
280,623	280,623	-	-	-	-	-	-	-	1	-	-	-	-		1	3,382	215,058
510,878	510,878	-	-	-	-	-	-	-	1	-	-	-	-		1	3,383	215,569
158,863	158,863	-	-	-	-	-	-	-	1	-	-	-	-		1	3,384	215,728
124,962	124,962	-	-	-	-	-	-	-	1	-	-	-	-		1	3,385	215,853
141,682	141,682	-	-	-	-	-	-	-	1	-	-	-	-		1	3,386	215,994
576,218	576,218	-	-	-	-	-	-	-	1	-	-	-	-		1	3,387	216,571
132,023	132,023	-	-	-	-	-	-	-	1	-	-	-	-		1	3,388	216,703
484,546	484,546	-	-	-	-	-	-	-	1	-	-	-	-		1	3,389	217,187
173,733	173,733	-	-	-	-	-	-	-	1	-	-	-	-		1	3,390	217,361
175,596	175,596	-	-	-	-	-	-	-	1	-	-	-	-		1	3,391	217,537
119,291	119,291	-	-	-	-	-	-	-	1	-	-	-	-		1	3,392	217,656
742,706	742,706	-	-	-	-	-	-	-	1	-	-	-	-		1	3,393	218,399
388,376	388,376	-	-	-	-	-	-	-	1	-	-	-	-		1	3,394	218,787
228,713	228,713	-	-	-	-	-	-	-	1	-	-	-	-		1	3,395	219,016
147,253	147,253	-	-	-	-	-	-	-	1	-	-	-	-		1	3,396	219,163
124,522	124,522	-	-	-	-	-	-	-	1	-	-	-	-		1	3,397	219,287

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 2 Inch Commercial

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Schedule H-5
Page 30
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
111,498	111,498	-	-	-	-	-	-	-	1	-	-	-	-	1	3,398	219,399
345,943	345,943	-	-	-	-	-	-	-	1	-	-	-	-	1	3,399	219,745
158,349	158,349	-	-	-	-	-	-	-	1	-	-	-	-	1	3,400	219,903
109,569	109,569	-	-	-	-	-	-	-	1	-	-	-	-	1	3,401	220,013
533,627	533,627	-	-	-	-	-	-	-	1	-	-	-	-	1	3,402	220,546
236,849	236,849	-	-	-	-	-	-	-	-	1	-	-	-	1	3,403	220,783
230,141	230,141	-	-	-	-	-	-	-	-	1	-	-	-	1	3,404	221,013
204,402	204,402	-	-	-	-	-	-	-	-	1	-	-	-	1	3,405	221,218
232,295	232,295	-	-	-	-	-	-	-	-	1	-	-	-	1	3,406	221,450
131,273	131,273	-	-	-	-	-	-	-	-	1	-	-	-	1	3,407	221,581
117,789	117,789	-	-	-	-	-	-	-	-	1	-	-	-	1	3,408	221,699
215,566	215,566	-	-	-	-	-	-	-	-	1	-	-	-	1	3,409	221,915
123,697	123,697	-	-	-	-	-	-	-	-	1	-	-	-	1	3,410	222,038
176,796	176,796	-	-	-	-	-	-	-	-	1	-	-	-	1	3,411	222,215
165,799	165,799	-	-	-	-	-	-	-	-	1	-	-	-	1	3,412	222,381
104,325	104,325	-	-	-	-	-	-	-	-	1	-	-	-	1	3,413	222,485
217,051	217,051	-	-	-	-	-	-	-	-	1	-	-	-	1	3,414	222,702
160,325	160,325	-	-	-	-	-	-	-	-	1	-	-	-	1	3,415	222,863
204,040	204,040	-	-	-	-	-	-	-	-	1	-	-	-	1	3,416	223,067
122,472	122,472	-	-	-	-	-	-	-	-	1	-	-	-	1	3,417	223,189
137,648	137,648	-	-	-	-	-	-	-	-	1	-	-	-	1	3,418	223,327
126,457	126,457	-	-	-	-	-	-	-	-	1	-	-	-	1	3,419	223,453
144,891	144,891	-	-	-	-	-	-	-	-	1	-	-	-	1	3,420	223,598
284,602	284,602	-	-	-	-	-	-	-	-	1	-	-	-	1	3,421	223,883
173,089	173,089	-	-	-	-	-	-	-	-	1	-	-	-	1	3,422	224,056
864,042	864,042	-	-	-	-	-	-	-	-	1	-	-	-	1	3,423	224,920
182,283	182,283	-	-	-	-	-	-	-	-	1	-	-	-	1	3,424	225,102
134,048	134,048	-	-	-	-	-	-	-	-	1	-	-	-	1	3,425	225,236
103,135	103,135	-	-	-	-	-	-	-	-	1	-	-	-	1	3,426	225,339
104,101	104,101	-	-	-	-	-	-	-	-	1	-	-	-	1	3,427	225,443
202,407	202,407	-	-	-	-	-	-	-	-	1	-	-	-	1	3,428	225,646
136,290	136,290	-	-	-	-	-	-	-	-	1	-	-	-	1	3,429	225,782
181,947	181,947	-	-	-	-	-	-	-	-	1	-	-	-	1	3,430	225,964
235,887	235,887	-	-	-	-	-	-	-	-	1	-	-	-	1	3,431	226,200
384,654	384,654	-	-	-	-	-	-	-	-	1	-	-	-	1	3,432	226,585
524,124	524,124	-	-	-	-	-	-	-	-	1	-	-	-	1	3,433	227,109
132,416	132,416	-	-	-	-	-	-	-	-	1	-	-	-	1	3,434	227,241
190,397	190,397	-	-	-	-	-	-	-	-	1	-	-	-	1	3,435	227,432
126,162	126,162	-	-	-	-	-	-	-	-	1	-	-	-	1	3,436	227,558
100,651	100,651	-	-	-	-	-	-	-	-	1	-	-	-	1	3,437	227,658
176,231	176,231	-	-	-	-	-	-	-	-	1	-	-	-	1	3,438	227,835

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 2 Inch Commercial

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
110,892	110,892	-	-	-	-	-	-	-	-	1	-	-	-	1	3,439	227,946
775,377	775,377	-	-	-	-	-	-	-	-	1	-	-	-	1	3,440	228,721
110,725	110,725	-	-	-	-	-	-	-	-	1	-	-	-	1	3,441	228,832
444,899	444,899	-	-	-	-	-	-	-	-	1	-	-	-	1	3,442	229,277
162,507	162,507	-	-	-	-	-	-	-	-	1	-	-	-	1	3,443	229,439
156,541	156,541	-	-	-	-	-	-	-	-	1	-	-	-	1	3,444	229,596
738,302	738,302	-	-	-	-	-	-	-	-	1	-	-	-	1	3,445	230,334
220,987	220,987	-	-	-	-	-	-	-	-	1	-	-	-	1	3,446	230,555
217,325	217,325	-	-	-	-	-	-	-	-	1	-	-	-	1	3,447	230,772
137,583	137,583	-	-	-	-	-	-	-	-	1	-	-	-	1	3,448	230,910
273,108	273,108	-	-	-	-	-	-	-	-	1	-	-	-	1	3,449	231,183
137,140	137,140	-	-	-	-	-	-	-	-	1	-	-	-	1	3,450	231,320
483,160	483,160	-	-	-	-	-	-	-	-	1	-	-	-	1	3,451	231,803
104,723	104,723	-	-	-	-	-	-	-	-	1	-	-	-	1	3,452	231,908
113,936	113,936	-	-	-	-	-	-	-	-	1	-	-	-	1	3,453	232,022
184,957	184,957	-	-	-	-	-	-	-	-	-	1	-	-	1	3,454	232,207
180,804	180,804	-	-	-	-	-	-	-	-	-	1	-	-	1	3,455	232,388
159,651	159,651	-	-	-	-	-	-	-	-	-	1	-	-	1	3,456	232,547
214,768	214,768	-	-	-	-	-	-	-	-	-	1	-	-	1	3,457	232,762
133,237	133,237	-	-	-	-	-	-	-	-	-	1	-	-	1	3,458	232,895
101,825	101,825	-	-	-	-	-	-	-	-	-	1	-	-	1	3,459	232,997
214,259	214,259	-	-	-	-	-	-	-	-	-	1	-	-	1	3,460	233,211
107,334	107,334	-	-	-	-	-	-	-	-	-	1	-	-	1	3,461	233,319
142,842	142,842	-	-	-	-	-	-	-	-	-	1	-	-	1	3,462	233,462
176,917	176,917	-	-	-	-	-	-	-	-	-	1	-	-	1	3,463	233,638
162,297	162,297	-	-	-	-	-	-	-	-	-	1	-	-	1	3,464	233,801
118,900	118,900	-	-	-	-	-	-	-	-	-	1	-	-	1	3,465	233,920
146,287	146,287	-	-	-	-	-	-	-	-	-	1	-	-	1	3,466	234,066
232,244	232,244	-	-	-	-	-	-	-	-	-	1	-	-	1	3,467	234,298
135,426	135,426	-	-	-	-	-	-	-	-	-	1	-	-	1	3,468	234,434
134,858	134,858	-	-	-	-	-	-	-	-	-	1	-	-	1	3,469	234,568
147,619	147,619	-	-	-	-	-	-	-	-	-	1	-	-	1	3,470	234,716
256,788	256,788	-	-	-	-	-	-	-	-	-	1	-	-	1	3,471	234,973
181,629	181,629	-	-	-	-	-	-	-	-	-	1	-	-	1	3,472	235,155
760,946	760,946	-	-	-	-	-	-	-	-	-	1	-	-	1	3,473	235,915
170,001	170,001	-	-	-	-	-	-	-	-	-	1	-	-	1	3,474	236,085
143,635	143,635	-	-	-	-	-	-	-	-	-	1	-	-	1	3,475	236,229
113,114	113,114	-	-	-	-	-	-	-	-	-	1	-	-	1	3,476	236,342
235,065	235,065	-	-	-	-	-	-	-	-	-	1	-	-	1	3,477	236,577
175,040	175,040	-	-	-	-	-	-	-	-	-	1	-	-	1	3,478	236,752
356,026	356,026	-	-	-	-	-	-	-	-	-	1	-	-	1	3,479	237,108

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 2 Inch Commercial

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
487,290	487,290	-	-	-	-	-	-	-	-	-	1	-	-	1	3,480	237,596
174,176	174,176	-	-	-	-	-	-	-	-	-	1	-	-	1	3,481	237,770
179,537	179,537	-	-	-	-	-	-	-	-	-	1	-	-	1	3,482	237,949
637,548	637,548	-	-	-	-	-	-	-	-	-	1	-	-	1	3,483	238,587
115,094	115,094	-	-	-	-	-	-	-	-	-	1	-	-	1	3,484	238,702
449,021	449,021	-	-	-	-	-	-	-	-	-	1	-	-	1	3,485	239,151
165,361	165,361	-	-	-	-	-	-	-	-	-	1	-	-	1	3,486	239,316
164,262	164,262	-	-	-	-	-	-	-	-	-	1	-	-	1	3,487	239,481
600,912	600,912	-	-	-	-	-	-	-	-	-	1	-	-	1	3,488	240,082
148,710	148,710	-	-	-	-	-	-	-	-	-	1	-	-	1	3,489	240,230
202,901	202,901	-	-	-	-	-	-	-	-	-	1	-	-	1	3,490	240,433
148,257	148,257	-	-	-	-	-	-	-	-	-	1	-	-	1	3,491	240,581
107,469	107,469	-	-	-	-	-	-	-	-	-	1	-	-	1	3,492	240,689
254,875	254,875	-	-	-	-	-	-	-	-	-	1	-	-	1	3,493	240,944
173,446	173,446	-	-	-	-	-	-	-	-	-	1	-	-	1	3,494	241,117
441,462	441,462	-	-	-	-	-	-	-	-	-	1	-	-	1	3,495	241,559
170,958	170,958	-	-	-	-	-	-	-	-	-	1	-	-	1	3,496	241,730
180,148	180,148	-	-	-	-	-	-	-	-	-	-	1	-	1	3,497	241,910
174,504	174,504	-	-	-	-	-	-	-	-	-	-	1	-	1	3,498	242,084
155,570	155,570	-	-	-	-	-	-	-	-	-	-	1	-	1	3,499	242,240
218,792	218,792	-	-	-	-	-	-	-	-	-	-	1	-	1	3,500	242,459
115,234	115,234	-	-	-	-	-	-	-	-	-	-	1	-	1	3,501	242,574
201,134	201,134	-	-	-	-	-	-	-	-	-	-	1	-	1	3,502	242,775
146,582	146,582	-	-	-	-	-	-	-	-	-	-	1	-	1	3,503	242,922
221,575	221,575	-	-	-	-	-	-	-	-	-	-	1	-	1	3,504	243,143
131,561	131,561	-	-	-	-	-	-	-	-	-	-	1	-	1	3,505	243,275
140,655	140,655	-	-	-	-	-	-	-	-	-	-	1	-	1	3,506	243,415
199,518	199,518	-	-	-	-	-	-	-	-	-	-	1	-	1	3,507	243,615
129,529	129,529	-	-	-	-	-	-	-	-	-	-	1	-	1	3,508	243,744
126,463	126,463	-	-	-	-	-	-	-	-	-	-	1	-	1	3,509	243,871
195,396	195,396	-	-	-	-	-	-	-	-	-	-	1	-	1	3,510	244,066
253,792	253,792	-	-	-	-	-	-	-	-	-	-	1	-	1	3,511	244,320
135,910	135,910	-	-	-	-	-	-	-	-	-	-	1	-	1	3,512	244,456
617,243	617,243	-	-	-	-	-	-	-	-	-	-	1	-	1	3,513	245,073
167,814	167,814	-	-	-	-	-	-	-	-	-	-	1	-	1	3,514	245,241
124,679	124,679	-	-	-	-	-	-	-	-	-	-	1	-	1	3,515	245,366
101,743	101,743	-	-	-	-	-	-	-	-	-	-	1	-	1	3,516	245,467
163,087	163,087	-	-	-	-	-	-	-	-	-	-	1	-	1	3,517	245,631
185,221	185,221	-	-	-	-	-	-	-	-	-	-	1	-	1	3,518	245,816
356,277	356,277	-	-	-	-	-	-	-	-	-	-	1	-	1	3,519	246,172
454,744	454,744	-	-	-	-	-	-	-	-	-	-	1	-	1	3,520	246,627

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 2 Inch Commercial

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
158,190	158,190	-	-	-	-	-	-	-	-	-	-	1	-	1	3,521	246,785
116,151	116,151	-	-	-	-	-	-	-	-	-	-	1	-	1	3,522	246,901
157,566	157,566	-	-	-	-	-	-	-	-	-	-	1	-	1	3,523	247,059
407,713	407,713	-	-	-	-	-	-	-	-	-	-	1	-	1	3,524	247,466
109,844	109,844	-	-	-	-	-	-	-	-	-	-	1	-	1	3,525	247,576
423,698	423,698	-	-	-	-	-	-	-	-	-	-	1	-	1	3,526	248,000
154,737	154,737	-	-	-	-	-	-	-	-	-	-	1	-	1	3,527	248,155
170,586	170,586	-	-	-	-	-	-	-	-	-	-	1	-	1	3,528	248,325
491,452	491,452	-	-	-	-	-	-	-	-	-	-	1	-	1	3,529	248,817
173,231	173,231	-	-	-	-	-	-	-	-	-	-	1	-	1	3,530	248,990
218,997	218,997	-	-	-	-	-	-	-	-	-	-	1	-	1	3,531	249,209
147,505	147,505	-	-	-	-	-	-	-	-	-	-	1	-	1	3,532	249,356
123,497	123,497	-	-	-	-	-	-	-	-	-	-	1	-	1	3,533	249,480
162,519	162,519	-	-	-	-	-	-	-	-	-	-	1	-	1	3,534	249,642
158,375	158,375	-	-	-	-	-	-	-	-	-	-	-	1	1	3,535	249,801
155,359	155,359	-	-	-	-	-	-	-	-	-	-	-	1	1	3,536	249,956
137,254	137,254	-	-	-	-	-	-	-	-	-	-	-	1	1	3,537	250,093
275,951	275,951	-	-	-	-	-	-	-	-	-	-	-	1	1	3,538	250,369
152,442	152,442	-	-	-	-	-	-	-	-	-	-	-	1	1	3,539	250,522
103,777	103,777	-	-	-	-	-	-	-	-	-	-	-	1	1	3,540	250,626
106,125	106,125	-	-	-	-	-	-	-	-	-	-	-	1	1	3,541	250,732
241,174	241,174	-	-	-	-	-	-	-	-	-	-	-	1	1	3,542	250,973
103,390	103,390	-	-	-	-	-	-	-	-	-	-	-	1	1	3,543	251,076
262,680	262,680	-	-	-	-	-	-	-	-	-	-	-	1	1	3,544	251,339
256,497	256,497	-	-	-	-	-	-	-	-	-	-	-	1	1	3,545	251,595
100,061	100,061	-	-	-	-	-	-	-	-	-	-	-	1	1	3,546	251,696
110,174	110,174	-	-	-	-	-	-	-	-	-	-	-	1	1	3,547	251,806
441,448	441,448	-	-	-	-	-	-	-	-	-	-	-	1	1	3,548	252,247
104,500	104,500	-	-	-	-	-	-	-	-	-	-	-	1	1	3,549	252,352
153,991	153,991	-	-	-	-	-	-	-	-	-	-	-	1	1	3,550	252,506
198,561	198,561	-	-	-	-	-	-	-	-	-	-	-	1	1	3,551	252,704
153,214	153,214	-	-	-	-	-	-	-	-	-	-	-	1	1	3,552	252,857
157,428	157,428	-	-	-	-	-	-	-	-	-	-	-	1	1	3,553	253,015
130,907	130,907	-	-	-	-	-	-	-	-	-	-	-	1	1	3,554	253,146
176,197	176,197	-	-	-	-	-	-	-	-	-	-	-	1	1	3,555	253,322
107,500	107,500	-	-	-	-	-	-	-	-	-	-	-	1	1	3,556	253,429
133,329	133,329	-	-	-	-	-	-	-	-	-	-	-	1	1	3,557	253,563
312,920	312,920	-	-	-	-	-	-	-	-	-	-	-	1	1	3,558	253,876
136,262	136,262	-	-	-	-	-	-	-	-	-	-	-	1	1	3,559	254,012
137,692	137,692	-	-	-	-	-	-	-	-	-	-	-	1	1	3,560	254,150
882,252	882,252	-	-	-	-	-	-	-	-	-	-	-	1	1	3,561	255,032

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 2 Inch Commercial

Exhibit
Schedule H-5
Page 30
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
294,816	294,816	-	-	-	-	-	-	-	-	-	-	-	1	1	3,562	255,327
142,252	142,252	-	-	-	-	-	-	-	-	-	-	-	1	1	3,563	255,469
123,338	123,338	-	-	-	-	-	-	-	-	-	-	-	1	1	3,564	255,592
101,542	101,542	-	-	-	-	-	-	-	-	-	-	-	1	1	3,565	255,694
121,154	121,154	-	-	-	-	-	-	-	-	-	-	-	1	1	3,566	255,815
259,828	259,828	-	-	-	-	-	-	-	-	-	-	-	1	1	3,567	256,075
105,957	105,957	-	-	-	-	-	-	-	-	-	-	-	1	1	3,568	256,181
118,257	118,257	-	-	-	-	-	-	-	-	-	-	-	1	1	3,569	256,299
220,230	220,230	-	-	-	-	-	-	-	-	-	-	-	1	1	3,570	256,519
360,561	360,561	-	-	-	-	-	-	-	-	-	-	-	1	1	3,571	256,880
445,166	445,166	-	-	-	-	-	-	-	-	-	-	-	1	1	3,572	257,325
101,514	101,514	-	-	-	-	-	-	-	-	-	-	-	1	1	3,573	257,427
231,046	231,046	-	-	-	-	-	-	-	-	-	-	-	1	1	3,574	257,658
122,916	122,916	-	-	-	-	-	-	-	-	-	-	-	1	1	3,575	257,781
182,682	182,682	-	-	-	-	-	-	-	-	-	-	-	1	1	3,576	257,963
138,283	138,283	-	-	-	-	-	-	-	-	-	-	-	1	1	3,577	258,101
114,102	114,102	-	-	-	-	-	-	-	-	-	-	-	1	1	3,578	258,216
351,844	351,844	-	-	-	-	-	-	-	-	-	-	-	1	1	3,579	258,567
270,061	270,061	-	-	-	-	-	-	-	-	-	-	-	1	1	3,580	258,837
390,002	390,002	-	-	-	-	-	-	-	-	-	-	-	1	1	3,581	259,227
108,886	108,886	-	-	-	-	-	-	-	-	-	-	-	1	1	3,582	259,336
100,017	100,017	-	-	-	-	-	-	-	-	-	-	-	1	1	3,583	259,436
358,701	358,701	-	-	-	-	-	-	-	-	-	-	-	1	1	3,584	259,795
430,743	430,743	-	-	-	-	-	-	-	-	-	-	-	1	1	3,585	260,226
158,779	158,779	-	-	-	-	-	-	-	-	-	-	-	1	1	3,586	260,385
161,236	161,236	-	-	-	-	-	-	-	-	-	-	-	1	1	3,587	260,546
516,899	516,899	-	-	-	-	-	-	-	-	-	-	-	1	1	3,588	261,063
263,022	263,022	-	-	-	-	-	-	-	-	-	-	-	1	1	3,589	261,326
222,887	222,887	-	-	-	-	-	-	-	-	-	-	-	1	1	3,590	261,549
151,198	151,198	-	-	-	-	-	-	-	-	-	-	-	1	1	3,591	261,700
144,326	144,326	-	-	-	-	-	-	-	-	-	-	-	1	1	3,592	261,844
178,239	178,239	-	-	-	-	-	-	-	-	-	-	-	1	1	3,593	262,022
	-													-	3,593	262,022
	-													-	3,593	262,022
														-	3,593	
Totals		297	310	291	300	300	301	298	297	297	298	300	304	3,593		

Average Usage	72,926
Median Usage	29,500
Average # Customers	299
Change in Number of Customers	7

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR 2 Inch Commercial

Exhibit
Schedule H-5
Page 31
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	5	4	5	5	6	7	5	5	10	6	5	6	69	69	-
1	1,000	2	3	2	2	4	2	2	3	1	6	2	3	32	101	16
1,001	2,000	-	-	1	3	3	4	3	1	1	-	2	1	19	120	45
2,001	3,000	2	1	3	3	3	4	3	4	5	5	7	1	41	161	147
3,001	4,000	6	2	1	3	3	3	7	6	4	7	4	7	53	214	333
4,001	5,000	-	3	3	3	3	4	1	1	1	1	3	2	25	239	445
5,001	6,000	2	2	1	1	2	3	3	2	2	1	2	2	23	262	572
6,001	7,000	2	-	1	3	2	4	3	1	2	-	1	-	19	281	695
7,001	8,000	1	2	-	-	1	1	2	1	1	-	3	3	15	296	808
8,001	9,000	2	2	4	-	-	-	1	1	1	3	2	2	18	314	961
9,001	10,000	1	-	-	-	1	1	1	1	2	2	1	1	11	325	1,065
10,001	11,000	1	2	-	-	1	-	1	1	3	2	-	2	13	338	1,202
11,001	12,000	1	-	-	1	-	-	-	2	1	1	1	1	8	346	1,294
12,001	13,000	1	1	-	2	-	1	1	1	-	-	-	1	8	354	1,394
13,001	14,000	1	3	1	-	-	-	-	2	-	-	-	1	8	362	1,502
14,001	15,000	2	-	2	-	-	-	-	2	-	-	-	1	7	369	1,603
15,001	16,000	1	1	-	-	1	1	1	-	-	1	-	-	6	375	1,696
16,001	17,000	1	-	-	2	-	-	-	-	-	-	-	-	3	378	1,746
17,001	18,000	-	1	1	3	1	-	-	1	-	-	-	-	7	385	1,868
18,001	19,000	-	2	1	1	-	-	-	-	-	-	-	-	4	389	1,942
19,001	20,000	-	-	-	-	1	-	-	-	2	-	-	-	3	392	2,001
20,001	21,000	1	-	-	-	1	-	-	-	-	-	-	-	2	394	2,042
21,001	22,000	1	1	-	1	-	1	-	-	-	-	-	1	5	399	2,149
22,001	23,000	-	1	1	-	-	-	1	-	-	-	1	-	4	403	2,239
23,001	24,000	-	1	2	-	-	1	-	-	-	-	-	-	4	407	2,333
24,001	25,000	1	-	-	-	-	-	-	-	-	-	-	1	2	409	2,382
25,001	26,000	-	-	-	2	-	1	-	-	-	1	1	-	5	414	2,510
26,001	27,000	-	-	-	-	-	-	-	-	-	-	1	-	1	415	2,536
27,001	28,000	-	-	1	-	1	-	-	1	1	-	-	1	5	420	2,674
28,001	29,000	-	1	-	-	-	-	-	-	-	1	-	-	2	422	2,731
29,001	30,000	1	-	-	1	-	-	-	-	-	-	-	1	3	425	2,819
30,001	31,000	-	-	-	-	-	-	-	-	-	1	1	-	2	427	2,880
31,001	32,000	-	-	-	-	-	-	-	-	1	-	-	-	1	428	2,912
32,001	33,000	1	-	-	1	-	-	-	-	-	-	-	-	2	430	2,977
33,001	34,000	-	-	-	1	-	-	-	-	-	-	-	1	2	432	3,044
34,001	35,000	-	1	-	-	-	-	-	-	-	-	-	-	1	433	3,078
35,001	36,000	1	-	-	-	-	-	1	-	1	-	1	-	4	437	3,220
36,001	37,000	-	1	1	-	-	-	-	-	-	-	-	-	2	439	3,293
37,001	38,000	-	-	1	-	-	-	-	1	-	-	-	-	2	441	3,368
38,001	39,000	-	-	-	1	-	-	-	-	-	-	-	-	1	442	3,407
39,001	40,000	-	1	1	-	-	-	-	-	1	1	-	-	4	446	3,565
40,001	41,000	-	-	-	-	-	1	1	-	-	-	-	-	2	448	3,646
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	448	3,646

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR 2 Inch Commercial

Exhibit
Schedule H-5
Page 31
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
42,001	43,000	-	-	-	-	-	-	-	-	1	-	1	-	2	450	3,731
43,001	44,000	-	1	-	-	-	-	-	-	-	-	-	-	1	451	3,774
44,001	45,000	1	-	-	-	-	-	-	-	-	-	-	-	1	452	3,819
45,001	46,000	-	-	-	-	1	-	-	-	-	-	-	-	1	453	3,864
46,001	47,000	-	2	-	-	-	-	-	-	-	-	-	-	2	455	3,957
47,001	48,000	-	-	1	-	-	-	-	1	1	-	-	-	3	458	4,100
48,001	49,000	-	-	-	-	-	-	-	1	-	-	-	-	1	459	4,148
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	459	4,148
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	1	1	460	4,199
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	460	4,199
52,001	53,000	-	-	1	-	-	-	-	-	-	-	-	-	1	461	4,251
53,001	54,000	-	-	1	-	-	-	-	-	-	-	-	-	1	462	4,305
54,001	55,000	1	-	-	-	-	1	-	-	-	-	-	-	2	464	4,414
55,001	56,000	-	-	1	-	-	-	-	-	-	-	-	-	1	465	4,469
56,001	57,000	-	-	-	-	1	-	-	-	-	-	-	-	1	466	4,526
57,001	58,000	-	-	-	-	-	-	-	-	-	1	-	-	1	467	4,583
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	467	4,583
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	1	1	468	4,643
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	468	4,643
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	468	4,643
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	468	4,643
63,001	64,000	-	-	-	-	-	-	1	-	-	-	-	-	1	469	4,706
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	469	4,706
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	469	4,706
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	469	4,706
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	469	4,706
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	469	4,706
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	469	4,706
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	469	4,706
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	469	4,706
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	469	4,706
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	469	4,706
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	469	4,706
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	469	4,706
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	469	4,706
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	469	4,706
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	469	4,706
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	469	4,706
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	469	4,706
81,001	82,000	-	-	1	-	-	-	-	-	-	-	-	-	1	470	4,788
82,001	83,000	-	-	-	-	1	-	-	-	-	-	-	-	1	471	4,870
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	471	4,870
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	471	4,870

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR 2 Inch Commercial

Exhibit
Schedule H-5
Page 31
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	471	4,870
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	471	4,870
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	471	4,870
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	471	4,870
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	471	4,870
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	471	4,870
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	471	4,870
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	471	4,870
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	471	4,870
94,001	95,000	-	-	-	-	-	-	1	-	-	-	-	-	1	472	4,965
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	472	4,965
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	472	4,965
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	472	4,965
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	472	4,965
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	472	4,965
1,875,089	1,875,089	1	-	-	-	-	-	-	-	-	-	-	-	1	473	6,840
269,000	269,000	1	-	-	-	-	-	-	-	-	-	-	-	1	474	7,109
875,825	875,825	1	-	-	-	-	-	-	-	-	-	-	1	2	476	8,860
585,765	585,765	-	1	-	-	-	-	-	-	-	-	-	-	1	477	9,446
246,000	246,000	-	1	-	-	-	-	-	-	-	-	-	-	1	478	9,692
621,350	621,350	-	1	-	-	-	-	-	-	-	-	-	-	1	479	10,314
1,052,181	1,052,181	-	-	1	-	-	-	-	-	-	-	-	-	1	480	11,366
236,000	236,000	-	-	1	-	-	-	-	-	-	-	-	-	1	481	11,602
1,292,893	1,292,893	-	-	1	-	-	-	-	-	-	-	-	-	1	482	12,895
293,000	293,000	-	-	1	-	-	-	-	-	-	-	-	-	1	483	13,188
642,901	642,901	-	-	-	1	-	-	-	-	-	-	-	-	1	484	13,831
934,753	934,753	-	-	-	1	-	-	-	-	-	-	-	-	1	485	14,765
688,494	688,494	-	-	-	1	-	-	-	-	-	-	-	-	1	486	15,454
1,009,027	1,009,027	-	-	-	-	1	-	-	-	-	-	-	-	1	487	16,463
297,001	297,001	-	-	-	-	1	-	-	-	-	-	-	-	1	488	16,760
809,175	809,175	-	-	-	-	1	-	-	-	-	-	-	-	1	489	17,569
1,208,966	1,208,966	-	-	-	-	1	-	-	-	-	-	-	-	1	490	18,778
234,000	234,000	-	-	-	-	-	1	-	-	-	-	-	-	1	491	19,012
109,000	109,000	-	-	-	-	-	1	-	-	-	-	-	-	1	492	19,121
818,922	818,922	-	-	-	-	-	1	-	-	-	-	-	-	1	493	19,940
1,185,159	1,185,159	-	-	-	-	-	-	1	-	-	-	-	-	1	494	21,125
231,000	231,000	-	-	-	-	-	-	1	-	-	-	-	-	1	495	21,356
1,631,696	1,631,696	-	-	-	-	-	-	1	-	-	-	-	-	1	496	22,988
2,172,146	2,172,146	-	-	-	-	-	-	-	1	-	-	-	-	1	497	25,160
310,000	310,000	-	-	-	-	-	-	-	1	-	-	-	-	1	498	25,470
133,562	133,562	-	-	-	-	-	-	-	1	-	-	-	-	1	499	25,603
433,207	433,207	-	-	-	-	-	-	-	-	1	-	-	-	1	500	26,037
797,577	797,577	-	-	-	-	-	-	-	-	1	-	-	-	1	501	26,834

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR 2 Inch Commercial

Exhibit
Schedule H-5
Page 31
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
270,000	270,000	-	-	-	-	-	-	-	-	-	1	-	-	1	502	27,104
534,525	534,525	-	-	-	-	-	-	-	-	-	1	-	-	1	503	27,639
1,257,119	1,257,119	-	-	-	-	-	-	-	-	-	1	-	-	1	504	28,896
451,000	451,000	-	-	-	-	-	-	-	-	-	-	1	-	1	505	29,347
1,070,861	1,070,861	-	-	-	-	-	-	-	-	-	-	1	-	1	506	30,418
248,107	248,107	-	-	-	-	-	-	-	-	-	-	1	-	1	507	30,666
292,000	292,000	-	-	-	-	-	-	-	-	-	-	-	1	1	508	30,958
	-													-	508	30,958
Totals		42	42	42	42	41	43	42	42	44	43	42	43	508		

Average Usage	60,941
Median Usage	5,500
Average # Customers	42
Change in Number of Customers	1

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: CL 2 Inch Commercial

Exhibit
Schedule H-5
Page 32
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	1,000	-	-	-	1	1	1	-	-	-	1	1	1	6	6	3
1,001	2,000	-	-	1	-	-	-	-	-	1	-	-	-	2	8	6
2,001	3,000	1	1	-	-	-	-	-	-	-	-	-	-	2	10	11
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	11
4,001	5,000	-	-	-	-	-	-	1	-	-	-	-	-	1	11	16
5,001	6,000	-	-	-	-	-	-	-	1	-	-	-	-	1	12	21
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	21
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	21
8,001	9,000	-	-	-	-	1	-	1	-	-	-	-	-	2	14	38
9,001	10,000	1	-	-	-	-	1	-	-	-	-	-	-	2	16	57
10,001	11,000	-	1	-	-	-	-	-	-	-	-	-	-	1	17	68
11,001	12,000	-	-	1	1	-	-	-	-	1	-	-	-	3	20	102
12,001	13,000	-	-	-	-	-	-	-	1	-	1	-	-	2	22	127
13,001	14,000	-	-	-	-	-	-	-	-	-	-	1	-	1	23	141
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	141
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	141
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	141
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	1	1	24	158
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	158
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	158
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	158
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	158
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	158
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	158
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	158
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	158
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	158
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	158
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	158
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	158
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	158
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	158
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	158
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	158
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	158
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	158
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	158
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	158
38,001	39,000	-	-	-	-	1	-	-	-	-	-	-	-	1	25	197
39,001	40,000	1	-	-	-	-	-	-	-	-	-	-	-	1	26	236

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: CL 2 Inch Commercial

Exhibit
Schedule H-5
Page 32
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
40,001	41,000	-	-	-	-	-	-	1	-	-	-	-	-	1	27	277
41,001	42,000	-	1	-	-	-	-	-	-	-	-	-	-	1	28	318
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28	318
43,001	44,000	-	-	-	-	-	1	-	-	-	-	-	-	1	29	362
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	29	362
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	29	362
46,001	47,000	-	-	-	1	-	-	-	-	-	-	-	-	1	30	408
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	30	408
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	1	1	31	457
49,001	50,000	-	-	-	-	-	-	-	-	-	-	1	-	1	32	506
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	506
51,001	52,000	-	-	1	-	-	-	-	-	-	1	-	-	2	34	609
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	34	609
53,001	54,000	-	-	-	-	-	-	-	-	1	-	-	-	1	35	663
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35	663
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35	663
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35	663
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35	663
58,001	59,000	-	-	-	-	-	-	-	1	-	-	-	-	1	36	721
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	721
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	721
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	721
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	721
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	721
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	721
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	721
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	721
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	721
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	721
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	721
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	721
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	721
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	721
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	721
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	721
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	721
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	721
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	721
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	721
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	721
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	721

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: CL 2 Inch Commercial

Exhibit
Schedule H-5
Page 32
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	721
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	721
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	721
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	721
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	721
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	721
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	721
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	721
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	721
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	721
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	721
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	721
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	721
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	721
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	721
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	721
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	721
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	721
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	721
	-													-	36	721
	-													-	36	721
Totals		3	3	3	3	3	3	3	3	3	3	3	3	36		

Average Usage	20,028
Median Usage	11,500
Average # Customers	3
Change in Number of Customers	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BW 2 Inch Commercial

Exhibit
Schedule H-5
Page 33
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	1	-	-	-	1	1	-
1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
5,001	6,000	1	1	1	1	1	-	2	-	-	-	-	-	7	8	39
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	39
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	39
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	39
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	39
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	39
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	39
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	39
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	39
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	39
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	39
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	39
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	39
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	39
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	39
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	39
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	39
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	39
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	39
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	39
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	39
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	39
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	39
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	39
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	39
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	39
31,001	32,000	-	-	-	-	-	-	-	-	-	-	1	-	1	9	70
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	70
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	70
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	70
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	70
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	70
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	70
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	70
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	70

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BW 2 Inch Commercial

Exhibit
Schedule H-5
Page 33
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	70
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	70
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	70
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	70
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	70
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	70
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	70
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	70
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	70
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	70
50,001	51,000	-	-	-	-	-	-	-	-	-	1	-	-	1	10	121
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	121
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	1	1	11	173
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	173
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	173
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	173
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	173
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	173
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	173
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	173
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	173
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	173
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	173
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	173
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	173
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	173
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	173
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	173
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	173
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	173
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	173
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	173
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	173
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	173
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	173
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	173
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	173
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	173
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	173
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	173
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	173

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BW 2 Inch Commercial

Exhibit
Schedule H-5
Page 33
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	173
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	173
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	173
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	173
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	173
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	173
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	173
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	173
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	173
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	173
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	173
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	173
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	173
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	173
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	173
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	173
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	173
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	173
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	173
158,812	158,812	-	-	-	-	-	-	-	1	-	-	-	-	1	12	332
	-													-	12	332
Totals		1	1	1	1	1	-	2	1	1	1	1	1	12		

Average Usage	27,651
Median Usage	5,500
Average # Customers	1
Change in Number of Customers	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 3 Inch Commercial

Exhibit
Schedule H-5
Page 34
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	1	1	1	1	-	-	1	2	2	1	2	-	12	12	-
1	1,000	-	1	1	1	1	2	1	-	-	1	1	1	10	22	5
1,001	2,000	-	-	-	1	-	-	-	-	1	-	-	-	2	24	8
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	8
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	8
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	8
5,001	6,000	1	-	1	-	1	-	-	-	-	1	-	1	5	29	36
6,001	7,000	-	-	-	-	-	-	-	-	1	-	-	-	1	30	42
7,001	8,000	-	-	-	-	1	-	-	-	-	-	-	1	2	32	57
8,001	9,000	-	-	-	-	-	-	-	-	1	1	1	1	4	36	91
9,001	10,000	-	-	-	1	-	-	-	-	-	1	-	1	3	39	120
10,001	11,000	1	-	-	1	-	-	-	1	1	-	-	-	4	43	162
11,001	12,000	1	1	2	1	1	-	-	-	-	1	-	-	7	50	242
12,001	13,000	-	1	-	-	1	-	-	2	-	-	1	-	5	55	305
13,001	14,000	-	-	-	-	-	-	1	-	-	-	-	-	1	56	318
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	56	318
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	56	318
16,001	17,000	-	-	-	-	-	1	-	-	-	-	-	-	1	57	335
17,001	18,000	-	-	-	-	-	-	-	-	1	1	-	-	2	59	370
18,001	19,000	-	-	-	-	-	-	-	1	-	-	-	-	1	60	388
19,001	20,000	1	-	-	-	-	-	-	-	2	-	-	-	3	63	447
20,001	21,000	-	1	-	-	-	1	-	-	-	-	2	-	4	67	529
21,001	22,000	-	-	2	-	-	-	-	-	1	-	-	1	4	71	615
22,001	23,000	-	-	-	-	-	-	-	-	1	1	-	-	2	73	660
23,001	24,000	-	-	-	1	-	-	-	-	-	-	1	-	2	75	707
24,001	25,000	-	-	-	-	-	-	1	-	-	1	-	-	2	77	756
25,001	26,000	-	-	1	-	-	-	1	-	1	-	-	-	3	80	832
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	832
27,001	28,000	-	-	-	-	1	-	1	-	-	-	-	-	2	82	887
28,001	29,000	-	-	-	-	-	-	2	1	-	-	-	1	4	86	1,001
29,001	30,000	-	-	-	-	-	-	-	-	-	-	1	1	2	88	1,060
30,001	31,000	-	-	-	-	-	-	-	2	-	-	-	-	2	90	1,121
31,001	32,000	-	-	-	1	-	-	-	-	-	-	-	-	1	91	1,153
32,001	33,000	-	1	-	-	1	1	-	-	-	1	-	-	4	95	1,283
33,001	34,000	-	-	-	1	-	-	-	1	-	-	2	-	4	99	1,417
34,001	35,000	2	-	-	-	-	-	-	-	-	1	-	-	3	102	1,520
35,001	36,000	-	-	-	-	-	1	1	-	-	1	1	-	4	106	1,662
36,001	37,000	1	-	-	-	-	-	-	-	-	-	1	-	2	108	1,735
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	108	1,735
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	108	1,735

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 3 Inch Commercial

Exhibit
Schedule H-5
Page 34
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,001	40,000	-	1	1	1	-	-	-	-	1	-	-	-	4	112	1,893
40,001	41,000	-	-	-	-	1	-	-	-	-	-	-	-	1	113	1,934
41,001	42,000	-	-	-	-	-	-	1	-	-	-	-	-	1	114	1,975
42,001	43,000	1	1	-	-	-	1	-	-	-	-	-	1	4	118	2,145
43,001	44,000	1	-	-	-	-	-	-	-	-	-	-	-	1	119	2,189
44,001	45,000	-	-	-	-	1	-	-	1	-	-	-	-	2	121	2,278
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	121	2,278
46,001	47,000	-	-	1	1	1	-	-	-	-	-	-	-	3	124	2,417
47,001	48,000	-	-	-	-	-	-	-	-	-	1	-	-	1	125	2,465
48,001	49,000	-	1	-	-	-	1	-	-	-	-	-	-	2	127	2,562
49,001	50,000	-	-	-	1	-	1	-	-	1	-	-	-	3	130	2,710
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	130	2,710
51,001	52,000	-	1	-	1	-	-	-	-	-	-	-	-	2	132	2,813
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	132	2,813
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	132	2,813
54,001	55,000	1	-	-	-	-	-	-	-	-	-	-	-	1	133	2,868
55,001	56,000	-	-	-	-	1	-	-	1	-	-	-	-	2	135	2,979
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	135	2,979
57,001	58,000	-	-	-	-	-	1	2	1	-	-	-	-	4	139	3,209
58,001	59,000	-	-	-	-	-	-	-	-	-	-	1	-	1	140	3,267
59,001	60,000	1	-	-	-	-	-	-	-	-	-	-	-	1	141	3,327
60,001	61,000	-	-	1	-	-	-	-	-	-	-	1	-	2	143	3,448
61,001	62,000	-	-	-	-	1	1	-	-	-	-	-	-	2	145	3,571
62,001	63,000	-	-	-	-	-	-	1	-	-	1	-	-	2	147	3,696
63,001	64,000	-	-	1	-	-	-	-	-	-	-	-	-	1	148	3,759
64,001	65,000	-	-	-	-	-	-	-	1	-	-	-	-	1	149	3,824
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	149	3,824
66,001	67,000	-	-	-	-	-	-	1	-	-	-	-	1	2	151	3,957
67,001	68,000	-	-	-	-	-	-	1	-	-	1	-	-	2	153	4,092
68,001	69,000	-	-	-	-	-	1	-	-	-	-	-	-	1	154	4,160
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	154	4,160
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	1	1	155	4,231
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	155	4,231
72,001	73,000	-	-	-	-	-	-	-	-	1	-	-	-	1	156	4,303
73,001	74,000	-	-	-	-	-	-	-	1	-	-	-	-	1	157	4,377
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	157	4,377
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	157	4,377
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	157	4,377
77,001	78,000	-	-	-	1	-	-	-	-	-	-	-	-	1	158	4,454
78,001	79,000	-	-	-	-	1	-	-	-	-	-	-	-	1	159	4,533

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 3 Inch Commercial

Exhibit
Schedule H-5
Page 34
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	159	4,533
80,001	81,000	1	-	-	-	1	-	-	1	-	-	-	1	4	163	4,855
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	163	4,855
82,001	83,000	-	-	-	-	-	1	-	-	-	1	-	-	2	165	5,020
83,001	84,000	1	1	-	-	-	1	-	-	1	-	-	-	4	169	5,354
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	169	5,354
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	169	5,354
86,001	87,000	-	-	-	-	-	1	-	-	-	-	-	-	1	170	5,440
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	170	5,440
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	170	5,440
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	170	5,440
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	170	5,440
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	170	5,440
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	170	5,440
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	170	5,440
94,001	95,000	-	2	-	-	1	-	-	-	-	-	-	-	3	173	5,724
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	173	5,724
96,001	97,000	-	-	-	-	-	1	-	-	-	-	-	-	1	174	5,820
97,001	98,000	-	-	1	-	-	-	-	-	-	-	-	-	1	175	5,918
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	175	5,918
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	175	5,918
161,536	161,536	1	-	-	-	-	-	-	-	-	-	-	-	1	176	6,079
219,817	219,817	1	-	-	-	-	-	-	-	-	-	-	-	1	177	6,299
210,428	210,428	1	-	-	-	-	-	-	-	-	-	-	-	1	178	6,509
287,136	287,136	1	-	-	-	-	-	-	-	-	-	-	-	1	179	6,796
158,500	158,500	1	-	-	-	-	-	-	-	-	-	-	-	1	180	6,955
151,331	151,331	1	-	-	-	-	-	-	-	-	-	-	-	1	181	7,106
541,404	541,404	1	-	-	-	-	-	-	-	-	-	-	-	1	182	7,648
184,501	184,501	1	-	-	-	-	-	-	-	-	-	-	-	1	183	7,832
101,376	101,376	1	-	-	-	-	-	-	-	-	-	-	-	1	184	7,934
580,796	580,796	1	-	-	-	-	-	-	-	-	-	-	-	1	185	8,514
256,789	256,789	1	-	-	-	-	-	-	-	-	-	-	-	1	186	8,771
108,692	108,692	1	-	-	-	-	-	-	-	-	-	-	-	1	187	8,880
298,144	298,144	1	-	-	-	-	-	-	-	-	-	-	-	1	188	9,178
719,283	719,283	1	-	-	-	-	-	-	-	-	-	-	-	1	189	9,897
181,108	181,108	-	1	-	-	-	-	-	-	-	-	-	-	1	190	10,078
229,051	229,051	-	1	-	-	-	-	-	-	-	-	-	-	1	191	10,307
237,356	237,356	-	1	-	-	-	-	-	-	-	-	-	-	1	192	10,545
276,988	276,988	-	1	-	-	-	-	-	-	-	-	-	-	1	193	10,822
113,962	113,962	-	1	-	-	-	-	-	-	-	-	-	-	1	194	10,936

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 3 Inch Commercial

Exhibit
Schedule H-5
Page 34
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
152,600	152,600	-	1	-	-	-	-	-	-	-	-	-	-	1	195	11,088
150,386	150,386	-	1	-	-	-	-	-	-	-	-	-	-	1	196	11,239
667,862	667,862	-	1	-	-	-	-	-	-	-	-	-	-	1	197	11,907
175,271	175,271	-	1	-	-	-	-	-	-	-	-	-	-	1	198	12,082
121,469	121,469	-	1	-	-	-	-	-	-	-	-	-	-	1	199	12,203
1,130,626	1,130,626	-	1	-	-	-	-	-	-	-	-	-	-	1	200	13,334
109,801	109,801	-	1	-	-	-	-	-	-	-	-	-	-	1	201	13,444
309,055	309,055	-	1	-	-	-	-	-	-	-	-	-	-	1	202	13,753
329,078	329,078	-	1	-	-	-	-	-	-	-	-	-	-	1	203	14,082
729,420	729,420	-	1	-	-	-	-	-	-	-	-	-	-	1	204	14,811
205,897	205,897	-	-	1	-	-	-	-	-	-	-	-	-	1	205	15,017
262,596	262,596	-	-	1	-	-	-	-	-	-	-	-	-	1	206	15,280
269,800	269,800	-	-	1	-	-	-	-	-	-	-	-	-	1	207	15,550
329,877	329,877	-	-	1	-	-	-	-	-	-	-	-	-	1	208	15,880
100,275	100,275	-	-	1	-	-	-	-	-	-	-	-	-	1	209	15,980
130,800	130,800	-	-	1	-	-	-	-	-	-	-	-	-	1	210	16,111
156,200	156,200	-	-	1	-	-	-	-	-	-	-	-	-	1	211	16,267
205,054	205,054	-	-	1	-	-	-	-	-	-	-	-	-	1	212	16,472
768,209	768,209	-	-	1	-	-	-	-	-	-	-	-	-	1	213	17,240
147,311	147,311	-	-	1	-	-	-	-	-	-	-	-	-	1	214	17,387
145,892	145,892	-	-	1	-	-	-	-	-	-	-	-	-	1	215	17,533
147,195	147,195	-	-	1	-	-	-	-	-	-	-	-	-	1	216	17,680
207,477	207,477	-	-	1	-	-	-	-	-	-	-	-	-	1	217	17,888
352,557	352,557	-	-	1	-	-	-	-	-	-	-	-	-	1	218	18,240
724,488	724,488	-	-	1	-	-	-	-	-	-	-	-	-	1	219	18,965
144,581	144,581	-	-	-	1	-	-	-	-	-	-	-	-	1	220	19,110
208,267	208,267	-	-	-	1	-	-	-	-	-	-	-	-	1	221	19,318
215,236	215,236	-	-	-	1	-	-	-	-	-	-	-	-	1	222	19,533
270,137	270,137	-	-	-	1	-	-	-	-	-	-	-	-	1	223	19,803
181,100	181,100	-	-	-	1	-	-	-	-	-	-	-	-	1	224	19,984
134,646	134,646	-	-	-	1	-	-	-	-	-	-	-	-	1	225	20,119
665,158	665,158	-	-	-	1	-	-	-	-	-	-	-	-	1	226	20,784
177,146	177,146	-	-	-	1	-	-	-	-	-	-	-	-	1	227	20,961
110,100	110,100	-	-	-	1	-	-	-	-	-	-	-	-	1	228	21,071
154,540	154,540	-	-	-	1	-	-	-	-	-	-	-	-	1	229	21,226
187,079	187,079	-	-	-	1	-	-	-	-	-	-	-	-	1	230	21,413
116,398	116,398	-	-	-	1	-	-	-	-	-	-	-	-	1	231	21,529
283,427	283,427	-	-	-	1	-	-	-	-	-	-	-	-	1	232	21,813
574,343	574,343	-	-	-	1	-	-	-	-	-	-	-	-	1	233	22,387
155,901	155,901	-	-	-	-	1	-	-	-	-	-	-	-	1	234	22,543

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 3 Inch Commercial

Exhibit
Schedule H-5
Page 34
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
239,150	239,150	-	-	-	-	1	-	-	-	-	-	-	-	1	235	22,782
268,058	268,058	-	-	-	-	1	-	-	-	-	-	-	-	1	236	23,050
331,786	331,786	-	-	-	-	1	-	-	-	-	-	-	-	1	237	23,382
183,900	183,900	-	-	-	-	1	-	-	-	-	-	-	-	1	238	23,566
145,639	145,639	-	-	-	-	1	-	-	-	-	-	-	-	1	239	23,712
629,011	629,011	-	-	-	-	1	-	-	-	-	-	-	-	1	240	24,341
174,613	174,613	-	-	-	-	1	-	-	-	-	-	-	-	1	241	24,515
169,701	169,701	-	-	-	-	1	-	-	-	-	-	-	-	1	242	24,685
238,426	238,426	-	-	-	-	1	-	-	-	-	-	-	-	1	243	24,923
139,383	139,383	-	-	-	-	1	-	-	-	-	-	-	-	1	244	25,063
270,930	270,930	-	-	-	-	1	-	-	-	-	-	-	-	1	245	25,334
645,836	645,836	-	-	-	-	1	-	-	-	-	-	-	-	1	246	25,979
220,657	220,657	-	-	-	-	-	1	-	-	-	-	-	-	1	247	26,200
227,726	227,726	-	-	-	-	-	1	-	-	-	-	-	-	1	248	26,428
272,946	272,946	-	-	-	-	-	1	-	-	-	-	-	-	1	249	26,701
307,615	307,615	-	-	-	-	-	1	-	-	-	-	-	-	1	250	27,008
195,200	195,200	-	-	-	-	-	1	-	-	-	-	-	-	1	251	27,204
162,255	162,255	-	-	-	-	-	1	-	-	-	-	-	-	1	252	27,366
385,935	385,935	-	-	-	-	-	1	-	-	-	-	-	-	1	253	27,752
174,056	174,056	-	-	-	-	-	1	-	-	-	-	-	-	1	254	27,926
108,271	108,271	-	-	-	-	-	1	-	-	-	-	-	-	1	255	28,034
172,622	172,622	-	-	-	-	-	1	-	-	-	-	-	-	1	256	28,207
254,016	254,016	-	-	-	-	-	1	-	-	-	-	-	-	1	257	28,461
737,559	737,559	-	-	-	-	-	1	-	-	-	-	-	-	1	258	29,198
272,587	272,587	-	-	-	-	-	-	1	-	-	-	-	-	1	259	29,471
146,756	146,756	-	-	-	-	-	-	1	-	-	-	-	-	1	260	29,618
219,929	219,929	-	-	-	-	-	-	1	-	-	-	-	-	1	261	29,838
251,553	251,553	-	-	-	-	-	-	1	-	-	-	-	-	1	262	30,089
102,638	102,638	-	-	-	-	-	-	1	-	-	-	-	-	1	263	30,192
168,400	168,400	-	-	-	-	-	-	1	-	-	-	-	-	1	264	30,360
163,374	163,374	-	-	-	-	-	-	1	-	-	-	-	-	1	265	30,524
371,075	371,075	-	-	-	-	-	-	1	-	-	-	-	-	1	266	30,895
189,796	189,796	-	-	-	-	-	-	1	-	-	-	-	-	1	267	31,084
126,619	126,619	-	-	-	-	-	-	1	-	-	-	-	-	1	268	31,211
137,711	137,711	-	-	-	-	-	-	1	-	-	-	-	-	1	269	31,349
217,818	217,818	-	-	-	-	-	-	1	-	-	-	-	-	1	270	31,567
538,950	538,950	-	-	-	-	-	-	1	-	-	-	-	-	1	271	32,106
276,120	276,120	-	-	-	-	-	-	-	1	-	-	-	-	1	272	32,382
124,798	124,798	-	-	-	-	-	-	-	1	-	-	-	-	1	273	32,506
237,267	237,267	-	-	-	-	-	-	-	1	-	-	-	-	1	274	32,744

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 3 Inch Commercial

Exhibit
Schedule H-5
Page 34
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
275,762	275,762	-	-	-	-	-	-	-	1	-	-	-	-	1	275	33,019
148,400	148,400	-	-	-	-	-	-	-	1	-	-	-	-	1	276	33,168
161,370	161,370	-	-	-	-	-	-	-	1	-	-	-	-	1	277	33,329
218,488	218,488	-	-	-	-	-	-	-	1	-	-	-	-	1	278	33,548
158,528	158,528	-	-	-	-	-	-	-	1	-	-	-	-	1	279	33,706
141,310	141,310	-	-	-	-	-	-	-	1	-	-	-	-	1	280	33,848
129,421	129,421	-	-	-	-	-	-	-	1	-	-	-	-	1	281	33,977
219,386	219,386	-	-	-	-	-	-	-	1	-	-	-	-	1	282	34,196
591,414	591,414	-	-	-	-	-	-	-	1	-	-	-	-	1	283	34,788
205,449	205,449	-	-	-	-	-	-	-	-	1	-	-	-	1	284	34,993
125,024	125,024	-	-	-	-	-	-	-	-	1	-	-	-	1	285	35,118
265,827	265,827	-	-	-	-	-	-	-	-	1	-	-	-	1	286	35,384
298,900	298,900	-	-	-	-	-	-	-	-	1	-	-	-	1	287	35,683
100,486	100,486	-	-	-	-	-	-	-	-	1	-	-	-	1	288	35,783
145,600	145,600	-	-	-	-	-	-	-	-	1	-	-	-	1	289	35,929
149,532	149,532	-	-	-	-	-	-	-	-	1	-	-	-	1	290	36,079
197,332	197,332	-	-	-	-	-	-	-	-	1	-	-	-	1	291	36,276
166,525	166,525	-	-	-	-	-	-	-	-	1	-	-	-	1	292	36,442
126,971	126,971	-	-	-	-	-	-	-	-	1	-	-	-	1	293	36,569
192,498	192,498	-	-	-	-	-	-	-	-	1	-	-	-	1	294	36,762
498,916	498,916	-	-	-	-	-	-	-	-	1	-	-	-	1	295	37,261
208,112	208,112	-	-	-	-	-	-	-	-	-	1	-	-	1	296	37,469
116,793	116,793	-	-	-	-	-	-	-	-	-	1	-	-	1	297	37,586
226,699	226,699	-	-	-	-	-	-	-	-	-	1	-	-	1	298	37,812
272,034	272,034	-	-	-	-	-	-	-	-	-	1	-	-	1	299	38,084
157,700	157,700	-	-	-	-	-	-	-	-	-	1	-	-	1	300	38,242
153,789	153,789	-	-	-	-	-	-	-	-	-	1	-	-	1	301	38,396
215,459	215,459	-	-	-	-	-	-	-	-	-	1	-	-	1	302	38,611
156,737	156,737	-	-	-	-	-	-	-	-	-	1	-	-	1	303	38,768
170,395	170,395	-	-	-	-	-	-	-	-	-	1	-	-	1	304	38,939
120,508	120,508	-	-	-	-	-	-	-	-	-	1	-	-	1	305	39,059
214,438	214,438	-	-	-	-	-	-	-	-	-	1	-	-	1	306	39,274
510,568	510,568	-	-	-	-	-	-	-	-	-	1	-	-	1	307	39,784
188,882	188,882	-	-	-	-	-	-	-	-	-	-	1	-	1	308	39,973
109,827	109,827	-	-	-	-	-	-	-	-	-	-	1	-	1	309	40,083
204,830	204,830	-	-	-	-	-	-	-	-	-	-	1	-	1	310	40,288
240,886	240,886	-	-	-	-	-	-	-	-	-	-	1	-	1	311	40,529
119,200	119,200	-	-	-	-	-	-	-	-	-	-	1	-	1	312	40,648
154,830	154,830	-	-	-	-	-	-	-	-	-	-	1	-	1	313	40,803
212,548	212,548	-	-	-	-	-	-	-	-	-	-	1	-	1	314	41,015

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 3 Inch Commercial

Exhibit
Schedule H-5
Page 34
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
162,484	162,484	-	-	-	-	-	-	-	-	-	-	1	-	1	315	41,178
123,267	123,267	-	-	-	-	-	-	-	-	-	-	1	-	1	316	41,301
128,296	128,296	-	-	-	-	-	-	-	-	-	-	1	-	1	317	41,429
189,987	189,987	-	-	-	-	-	-	-	-	-	-	1	-	1	318	41,619
469,920	469,920	-	-	-	-	-	-	-	-	-	-	1	-	1	319	42,089
220,001	220,001	-	-	-	-	-	-	-	-	-	-	-	1	1	320	42,309
134,630	134,630	-	-	-	-	-	-	-	-	-	-	-	1	1	321	42,444
256,261	256,261	-	-	-	-	-	-	-	-	-	-	-	1	1	322	42,700
293,575	293,575	-	-	-	-	-	-	-	-	-	-	-	1	1	323	42,994
142,800	142,800	-	-	-	-	-	-	-	-	-	-	-	1	1	324	43,136
273,660	273,660	-	-	-	-	-	-	-	-	-	-	-	1	1	325	43,410
200,024	200,024	-	-	-	-	-	-	-	-	-	-	-	1	1	326	43,610
114,625	114,625	-	-	-	-	-	-	-	-	-	-	-	1	1	327	43,725
208,100	208,100	-	-	-	-	-	-	-	-	-	-	-	1	1	328	43,933
665,136	665,136	-	-	-	-	-	-	-	-	-	-	-	1	1	329	44,598
151,166	151,166	-	-	-	-	-	-	-	-	-	-	-	1	1	330	44,749
133,990	133,990	-	-	-	-	-	-	-	-	-	-	-	1	1	331	44,883
271397	271,397	-	-	-	-	-	-	-	-	-	-	-	1	1	332	45,154
559665	559,665	-	-	-	-	-	-	-	-	-	-	-	1	1	333	45,714
230358	230,358	-	-	-	-	-	-	-	-	-	-	-	1	1	334	45,944
																45,944
Totals		28	28	28	28	28	28	28	28	28	28	27	27	334		

Average Usage	137,558
Median Usage	83,500
Average # Customers	28
Change in Number of Customers	(1)

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR 3 Inch Commercial

Exhibit
Schedule H-5
Page 35
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	2	2	2	2	2	2	2	2	2	1	2	2	23	23	-
1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	-
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	-
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	-
3,001	4,000	-	-	-	-	-	-	-	1	-	-	-	-	1	24	4
4,001	5,000	1	1	-	1	1	1	-	-	-	-	-	-	5	29	26
5,001	6,000	-	-	1	-	-	-	-	-	-	1	-	1	3	32	43
6,001	7,000	-	-	-	-	-	-	1	-	-	-	-	-	1	33	49
7,001	8,000	-	-	-	-	-	-	-	-	-	-	1	-	1	34	57
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	34	57
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	34	57
10,001	11,000	-	-	-	-	-	-	-	-	-	1	-	-	1	35	67
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35	67
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35	67
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35	67
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35	67
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35	67
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35	67
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35	67
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35	67
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35	67
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35	67
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35	67
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35	67
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35	67
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35	67
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35	67
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35	67
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35	67
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35	67
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35	67
30,001	31,000	-	1	-	-	-	-	-	-	-	-	-	-	1	36	98
31,001	32,000	-	-	-	-	-	-	-	-	1	-	-	-	1	37	129
32,001	33,000	-	-	-	1	-	-	-	-	-	-	-	-	1	38	162
33,001	34,000	-	-	1	-	-	-	-	-	-	-	-	-	1	39	195
34,001	35,000	-	-	-	-	-	1	-	1	-	-	-	-	2	41	264
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	41	264
36,001	37,000	-	-	-	-	-	-	1	-	-	-	1	-	2	43	337
37,001	38,000	1	-	-	-	-	-	-	-	-	-	-	-	1	44	375

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR 3 Inch Commercial

Exhibit
Schedule H-5
Page 35
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	44	375
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	44	375
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	44	375
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	44	375
42,001	43,000	-	-	-	-	-	-	-	-	-	1	-	-	1	45	417
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	45	417
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	45	417
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	45	417
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	45	417
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	45	417
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	45	417
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	45	417
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	45	417
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	45	417
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	1	1	46	470
53,001	54,000	-	-	-	-	1	-	-	-	-	-	-	-	1	47	523
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR 3 Inch Commercial

Exhibit
Schedule H-5
Page 35
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	523
193,475	193,475	-	-	-	-	-	-	-	-	1	-	-	-	1	48	716
	-													-	48	716
	-													-	48	716
	-													-	48	716
	-													-	48	716
																716
Totals		4	4	4	4	4	4	4	4	4	4	4	4	48		

Average Usage	14,927
Median Usage	5,000
Average # Customers	4
Change in Number of Customers	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 4 Inch Commercial

Exhibit
Schedule H-5
Page 36
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,001	2,000	-	-	-	1	1	-	-	-	1	1	-	-	4	4	6
2,001	3,000	1	-	-	-	-	-	-	-	-	-	1	1	3	7	14
3,001	4,000	-	-	-	-	-	1	-	1	-	-	-	-	2	9	21
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	21
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	21
6,001	7,000	-	-	-	-	-	-	1	-	-	-	-	-	1	10	27
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	27
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	27
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	27
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	27
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	27
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	27
13,001	14,000	-	-	-	-	-	-	-	-	-	1	-	-	1	11	41
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	41
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	41
16,001	17,000	-	-	-	-	-	-	-	-	1	-	-	-	1	12	57
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	57
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	57
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	57
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	57
21,001	22,000	-	-	1	-	-	-	-	-	-	-	-	-	1	13	79
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	79
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	79
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	79
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	79
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	79
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	79
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	79
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	79
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	79
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	79
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	79
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	79
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	79
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	79
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	79
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	79
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	79
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	79

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 4 Inch Commercial

Exhibit
Schedule H-5
Page 36
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	79
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	79
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	79
43,001	44,000	-	1	-	-	-	-	-	-	-	-	-	-	1	14	122
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	122
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	122
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	122
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	122
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	122
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	122
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	122
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	122
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	122
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	122
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	122
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	122
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	122
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	122
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	122
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	122
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	122
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	122
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	122
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	122
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	122
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	122
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	122
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	122
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	122
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	122
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	122
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	122
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	122
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	122
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	122
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	122
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	122
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	122
78,001	79,000	-	-	-	-	-	-	-	2	-	-	-	-	2	16	279
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	279
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	279

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 4 Inch Commercial

Exhibit
Schedule H-5
Page 36
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	279
82,001	83,000	-	-	-	-	-	-	-	-	-	-	1	-	1	17	362
83,001	84,000	-	-	-	-	-	-	-	-	-	1	-	-	1	18	445
84,001	85,000	-	-	-	-	-	-	2	-	-	-	-	-	2	20	614
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	614
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	614
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	614
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	614
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	614
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	614
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	614
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	614
93,001	94,000	1	-	-	-	-	-	-	-	-	-	-	-	1	21	708
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	708
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	708
96,001	97,000	-	-	-	-	-	-	-	-	-	-	1	-	1	22	804
97,001	98,000	-	-	-	-	1	-	-	-	1	-	-	-	2	24	999
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	1	1	25	1,098
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	1,098
100,910	100,910	-	1	-	-	-	-	-	-	-	-	-	-	1	26	1,198
101,200	101,200	1	-	-	-	-	-	-	-	-	-	-	-	1	27	1,300
101,900	101,900	-	-	-	-	-	1	-	-	-	-	-	-	1	28	1,402
102,710	102,710	-	-	-	1	-	-	-	-	-	-	-	-	1	29	1,504
102,960	102,960	-	-	-	-	-	-	-	-	-	-	-	1	1	30	1,607
105,000	105,000	-	1	-	-	-	-	-	-	-	-	-	-	1	31	1,712
120,160	120,160	-	-	1	-	-	-	-	-	-	-	-	-	1	32	1,832
121,000	121,000	-	-	-	-	-	1	-	-	1	-	-	-	2	34	2,074
133,000	133,000	-	-	-	-	1	-	-	-	-	1	-	-	2	36	2,340
145,000	145,000	-	-	-	1	-	-	-	-	-	-	-	-	1	37	2,485
175,000	175,000	-	-	1	-	-	-	-	-	-	-	-	-	1	38	2,660
211,060	211,060	-	-	-	-	-	-	-	-	-	-	1	-	1	39	2,871
218,030	218,030	1	-	-	-	-	-	-	-	-	-	-	-	1	40	3,089
221,550	221,550	-	-	-	-	-	-	-	-	1	-	-	-	1	41	3,311
223,690	223,690	-	-	-	-	-	-	-	-	-	-	1	-	1	42	3,535
227,321	227,321	-	1	-	-	-	-	-	-	-	-	-	-	1	43	3,762
233,120	233,120	1	-	-	-	-	-	-	-	-	-	-	-	1	44	3,995
236,200	236,200	-	-	-	-	-	-	-	1	-	-	-	-	1	45	4,231
237,630	237,630	-	-	1	-	-	-	-	-	-	-	-	-	1	46	4,469
240,620	240,620	-	-	-	-	-	-	-	-	1	-	-	-	1	47	4,710
242,900	242,900	-	-	-	1	-	-	-	-	-	-	-	-	1	48	4,952
243,160	243,160	-	-	-	-	-	-	-	-	-	-	-	1	1	49	5,196

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 4 Inch Commercial

Exhibit
Schedule H-5
Page 36
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
246,030	246,030	-	-	-	1	-	-	-	-	-	-	-	-	1	50	5,442
253,580	253,580	-	-	1	-	-	-	-	-	-	-	-	-	1	51	5,695
254,940	254,940	-	-	-	-	-	-	-	-	-	1	-	-	1	52	5,950
263,320	263,320	-	-	-	-	-	-	-	-	-	1	-	-	1	53	6,214
265,370	265,370	-	-	-	-	-	-	-	-	-	-	-	1	1	54	
266,130	266,130	-	-	-	-	1	-	-	-	-	-	-	-	1	55	
276,031	276,031	-	1	-	-	-	-	-	-	-	-	-	-	1	56	
281,590	281,590	-	-	-	-	-	-	1	-	-	-	-	-	1	57	
284,000	284,000	1	-	-	-	-	-	-	-	-	-	-	-	1	58	
297,410	297,410	-	-	-	-	-	-	1	-	-	-	-	-	1	59	
316,480	316,480	-	-	-	-	1	-	-	-	-	-	-	-	1	60	
318,000	318,000	-	-	-	-	-	-	-	-	-	-	-	1	1	61	
319,000	319,000	-	-	-	-	1	-	-	-	-	-	-	-	1	62	
339,240	339,240	-	-	-	-	-	1	-	-	-	-	-	-	1	63	
369,000	369,000	-	-	-	-	-	-	-	-	-	-	1	-	1	64	
370,000	370,000	-	-	-	-	-	1	-	-	-	-	-	-	1	65	
372,000	372,000	-	-	-	-	-	-	1	-	-	-	-	-	1	66	
399,630	399,630	-	-	-	-	-	1	-	-	-	-	-	-	1	67	
419,000	419,000	-	-	-	-	-	-	-	1	-	-	-	-	1	68	
459,001	459,001	-	1	-	-	-	-	-	-	-	-	-	-	1	69	
481,000	481,000	-	-	1	-	-	-	-	-	-	-	-	-	1	70	
498,000	498,000	-	-	-	1	-	-	-	-	-	-	-	-	1	71	
590,050	590,050	-	-	-	-	-	-	-	1	-	-	-	-	1	72	
	-													-	72	
Totals		6	6	6	6	6	6	6	6	6	6	6	6	72		

Average Usage	182,423
Median Usage	139,000
Average # Customers	6
Change in Number of Customers	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR 4 Inch Commercial

Exhibit
Schedule H-5
Page 37
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3,001	4,000	-	-	-	-	-	-	-	-	-	1	1	-	2	2	7
4,001	5,000	-	-	-	-	-	-	1	-	1	-	-	1	3	5	21
5,001	6,000	-	-	-	-	-	-	-	1	-	-	-	-	1	6	26
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	26
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	26
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	26
9,001	10,000	-	-	-	-	-	1	-	-	-	-	-	-	1	7	36
10,001	11,000	-	-	-	1	1	-	-	-	-	-	-	-	2	9	57
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	57
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	57
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	57
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	57
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	57
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	57
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	57
18,001	19,000	1	-	-	-	-	-	-	-	-	-	-	-	1	10	75
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	75
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	75
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	75
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	75
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	75
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	75
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	75
26,001	27,000	-	1	-	-	-	-	-	-	-	-	-	-	1	11	102
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	102
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	102
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	102
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	102
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	102
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	102
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	102
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	102
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	102
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	102
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	102
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	102
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	102

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR 4 Inch Commercial

Exhibit
Schedule H-5
Page 37
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	102
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	102
42,001	43,000	-	-	1	-	-	-	-	-	-	-	-	-	1	12	144
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR 4 Inch Commercial

Exhibit
Schedule H-5
Page 37
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	144
325,000	325,000	-	-	-	-	-	-	-	-	-	-	-	1	1	13	469
366,000	366,000	1	-	-	-	-	-	-	-	-	-	-	-	1	14	835
386,000	386,000	-	1	-	-	-	-	-	-	-	-	-	-	1	15	1,221
397,000	397,000	-	-	-	-	-	-	-	-	-	1	-	-	1	16	1,618
426,000	426,000	-	-	-	-	-	-	1	-	-	-	-	-	1	17	2,044
428,000	428,000	-	-	-	1	-	-	-	-	-	-	-	-	1	18	2,472
438,000	438,000	-	-	-	-	-	-	-	1	-	-	-	-	1	19	2,910
445,000	445,000	-	-	-	-	-	1	-	-	-	-	-	-	1	20	3,355
473,000	473,000	-	-	-	-	-	-	-	-	1	-	-	-	1	21	3,828
479,000	479,000	-	-	1	-	-	-	-	-	-	-	-	-	1	22	4,307
489,000	489,000	-	-	-	-	1	-	-	-	-	-	-	-	1	23	4,796
537,000	537,000	-	-	-	-	-	-	-	-	-	-	1	-	1	24	5,333
	-													-	24	5,333
	-													-	24	5,333
Totals		2	2	2	2	2	2	2	2	2	2	2	2	24		

Average Usage	222,209
Median Usage	183,750
Average # Customers	2
Change in Number of Customers	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 6 Inch Commercial

Exhibit
Schedule H-5
Page 38
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11,001	12,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1	12
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	12
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	12
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	12
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	12
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	12
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	12
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	12
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	12
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	12
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	12
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	12
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	12
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	12
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	12
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	12
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	12
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	12
29,001	30,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2	41
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	41
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	41
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	41
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	41
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	1	1	3	76
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	76
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	76
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	76
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	76
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	76

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 6 Inch Commercial

Exhibit
Schedule H-5
Page 38
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	76
41,001	42,000	-	-	-	-	1	-	-	-	-	-	-	-	1	4	117
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	117
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	117
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	117
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	117
46,001	47,000	-	-	-	-	-	-	1	-	-	-	-	-	1	5	164
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	164
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	164
49,001	50,000	-	-	-	-	-	-	-	-	1	-	-	-	1	6	213
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	213
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	213
52,001	53,000	-	-	-	-	-	-	-	1	-	-	-	-	1	7	266
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	266
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	266
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	266
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	266
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	266
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	266
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	266
60,001	61,000	-	-	-	1	-	-	-	-	-	-	-	-	1	8	326
61,001	62,000	1	-	-	-	-	-	-	-	-	-	-	-	1	9	388
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	388
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	388
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	388
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	388
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	388
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	388
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	388
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	388
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	388
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	388
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	388
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	388
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	388
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	388
76,001	77,000	-	-	1	-	-	-	-	-	-	-	-	-	1	10	464
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	464
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	464
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	464
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	464

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 6 Inch Commercial

Exhibit
Schedule H-5
Page 38
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	464
82,001	83,000	-	1	-	-	-	-	-	-	-	-	-	-	1	11	547
83,001	84,000	-	-	-	-	-	1	-	-	-	-	-	-	1	12	630
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	630
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	630
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	630
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	630
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	630
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	630
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	630
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	630
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	630
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	630
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	630
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	630
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	630
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	630
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	630
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	630
225,000	225,000	-	-	-	-	-	1	-	-	-	-	-	-	1	13	855
228,000	228,000	-	-	-	1	-	-	-	-	-	-	-	-	1	14	1,083
240,000	240,000	-	-	-	-	1	-	-	-	-	-	-	-	1	15	1,323
256,000	256,000	-	-	1	-	-	-	-	-	-	-	-	-	1	16	1,579
267,000	267,000	-	1	-	-	-	-	-	-	-	-	-	-	1	17	1,846
281,000	281,000	-	-	-	-	-	-	-	1	-	-	-	-	1	18	2,127
283,000	283,000	-	-	-	-	-	-	-	-	1	-	-	-	1	19	2,410
286,000	286,000	-	-	-	-	-	-	-	-	-	1	1	-	2	21	2,982
294,000	294,000	1	-	-	-	-	-	-	-	-	-	-	-	1	22	3,276
300,000	300,000	-	-	-	-	-	-	1	-	-	-	-	-	1	23	3,576
341,000	341,000	-	-	-	-	-	-	-	-	-	-	-	1	1	24	3,917
	-													-	24	3,917
	-													-	24	3,917
	-													-	24	3,917
Totals		2	2	2	2	2	2	2	2	2	2	2	2	24		

Average Usage	163,209
Median Usage	154,250
Average # Customers	2
Change in Number of Customers	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 8 Inch Commercial

Exhibit
Schedule H-5
Page 39
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	1	1	-	1	1	-	-	4	4	-
1	1,000	-	-	-	1	1	-	-	-	-	-	-	-	2	6	1
1,001	2,000	-	1	1	-	-	-	-	-	-	-	-	-	2	8	4
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	4
3,001	4,000	1	-	-	-	-	-	-	-	-	-	-	-	1	9	8
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 8 Inch Commercial

Exhibit
Schedule H-5
Page 39
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 8 Inch Commercial

Exhibit
Schedule H-5
Page 39
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
500000	500,000	-	-	-	-	-	-	-	1	-	-	-	-	1	10	508
599690	599,690	-	-	-	-	-	-	-	-	-	-	1	1	2	12	1,707
	-													-	12	1,707
Totals		1	1	1	1	1	1	1	1	1	1	1	1	12		

Average Usage	142,240
Median Usage	500
Average # Customers	1
Change in Number of Customers	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BW 8 Inch Commercial

Exhibit
Schedule H-5
Page 40
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	1	1	1	1	1	-	1	-	1	1	-	-	8	8	-
1	1,000	-	-	-	-	-	-	1	1	-	-	1	-	3	11	2
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	2
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	2
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	1	1	12	5
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BW 8 Inch Commercial

Exhibit
Schedule H-5
Page 40
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BW 8 Inch Commercial

Exhibit
Schedule H-5
Page 40
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
	-													-	12	5
Totals		1	1	1	1	1	-	2	1	1	1	1	1	12		

Average Usage	417
Median Usage	-
Average # Customers	1
Change in Number of Customers	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR 5/8 Inch School

Exhibit
Schedule H-5
Page 41
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	2	1	2	1	2	1	2	1	2	1	2	1	18	18	-
1	1,000	-	1	-	1	-	1	-	1	-	1	-	1	6	24	3
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR 5/8 Inch School

Exhibit
Schedule H-5
Page 41
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR 5/8 Inch School

Exhibit
Schedule H-5
Page 41
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
	-													-	24	3
Totals		2	2	2	2	2	2	2	2	2	2	2	2	24		

Average Usage	125
Median Usage	-
Average # Customers	2
Change in Number of Customers	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR 1 1/2 Inch School

Exhibit
Schedule H-5
Page 42
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's
-	-	-	-	1	-	-	1	-	-	-	-	-	-	2	2	-
1	1,000	-	-	-	1	-	-	-	-	-	-	1	-	2	4	1
1,001	2,000	-	1	-	-	1	-	-	1	1	-	-	1	5	9	9
2,001	3,000	1	-	-	-	-	-	-	-	-	-	-	-	1	10	11
3,001	4,000	-	-	-	-	-	-	1	-	-	-	-	-	1	11	15
4,001	5,000	-	-	-	-	-	-	-	-	-	1	-	-	1	12	19
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR 1 1/2 Inch School

Exhibit
Schedule H-5
Page 42
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR 1 1/2 Inch School

Exhibit
Schedule H-5
Page 42
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
	-													-	12	19
														-	12	
Totals		1	1	1	1	1	1	1	1	1	1	1	1	12		

Average Usage	1,584
Median Usage	1,500
Average # Customers	1
Change in Number of Customers	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 2 Inch School

Exhibit
Schedule H-5
Page 43
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	-
1	1,000	-	-	2	-	-	-	-	1	3	-	1	-	7	8	4
1,001	2,000	1	2	-	1	1	1	1	1	-	2	1	1	12	20	22
2,001	3,000	1	-	2	-	-	-	-	-	-	-	-	-	3	23	29
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	29
4,001	5,000	-	-	-	-	-	1	-	1	1	-	1	-	4	27	47
5,001	6,000	-	-	-	1	1	-	-	-	-	1	-	-	3	30	64
6,001	7,000	1	1	-	-	-	-	-	-	-	-	-	-	2	32	77
7,001	8,000	-	-	1	-	-	-	2	-	-	-	1	-	4	36	107
8,001	9,000	-	-	-	1	-	-	-	1	-	-	-	1	3	39	132
9,001	10,000	-	-	-	-	-	-	-	-	-	1	-	1	2	41	151
10,001	11,000	-	-	-	1	1	-	-	-	-	-	-	-	2	43	172
11,001	12,000	-	-	-	-	-	-	-	-	-	-	1	-	1	44	184
12,001	13,000	-	-	-	-	-	-	-	-	1	-	-	-	1	45	196
13,001	14,000	-	1	-	-	-	-	-	-	-	-	-	-	1	46	210
14,001	15,000	-	-	-	-	-	-	-	-	1	1	-	-	2	48	239
15,001	16,000	-	1	-	1	-	1	-	-	-	-	1	-	4	52	301
16,001	17,000	-	-	-	-	1	-	-	-	-	1	-	-	2	54	334
17,001	18,000	1	-	-	-	-	-	-	-	-	-	1	-	2	56	369
18,001	19,000	-	-	-	-	-	1	1	-	-	1	-	1	4	60	443
19,001	20,000	1	-	-	1	-	1	1	-	1	-	-	-	5	65	540
20,001	21,000	-	-	-	2	-	-	-	1	-	-	-	1	4	69	622
21,001	22,000	1	1	-	-	-	-	-	1	-	-	-	1	4	73	708
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	73	708
23,001	24,000	-	-	1	-	1	-	-	-	-	-	-	-	2	75	755
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	75	755
25,001	26,000	1	-	-	-	-	-	-	-	-	-	-	-	1	76	781
26,001	27,000	-	-	1	-	-	-	-	-	-	-	-	-	1	77	807
27,001	28,000	-	1	-	-	-	-	-	-	-	-	-	-	1	78	835
28,001	29,000	-	-	1	-	-	-	-	-	-	-	-	-	1	79	863
29,001	30,000	-	-	-	-	1	-	-	-	-	-	-	-	1	80	893
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	893
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	893
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	893
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	893
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	893
35,001	36,000	-	-	-	-	-	1	-	-	-	-	-	-	1	81	928
36,001	37,000	-	1	-	-	-	-	-	-	-	-	-	-	1	82	965
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	82	965
38,001	39,000	-	-	-	-	-	1	-	-	-	-	-	-	1	83	1,003
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	83	1,003

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 2 Inch School

Exhibit
Schedule H-5
Page 43
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
40,001	41,000	-	-	-	-	-	-	1	-	-	-	-	-	1	84	1,044
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84	1,044
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84	1,044
43,001	44,000	-	-	-	-	1	1	-	-	-	1	-	-	3	87	1,174
44,001	45,000	-	-	-	-	-	-	-	1	-	1	1	-	3	90	1,308
45,001	46,000	-	-	-	-	-	-	1	-	1	-	-	-	2	92	1,399
46,001	47,000	-	-	-	-	-	-	-	1	-	-	1	-	2	94	1,492
47,001	48,000	-	-	-	-	-	-	-	-	1	-	-	2	3	97	1,634
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	97	1,634
49,001	50,000	-	-	-	-	1	-	-	-	-	-	-	-	1	98	1,684
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	98	1,684
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	98	1,684
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	98	1,684
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	98	1,684
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	98	1,684
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	98	1,684
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	98	1,684
57,001	58,000	-	-	-	-	-	-	1	-	-	-	-	-	1	99	1,741
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	99	1,741
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	99	1,741
60,001	61,000	1	-	-	-	-	-	-	-	-	-	-	-	1	100	1,802
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	100	1,802
62,001	63,000	-	-	-	1	-	-	-	-	-	-	-	-	1	101	1,864
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	101	1,864
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	101	1,864
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	101	1,864
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	101	1,864
67,001	68,000	1	-	-	-	-	-	-	-	-	-	-	-	1	102	1,932
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	102	1,932
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	102	1,932
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	102	1,932
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	102	1,932
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	102	1,932
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	102	1,932
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	102	1,932
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	102	1,932
76,001	77,000	-	-	1	-	-	-	-	-	-	-	-	-	1	103	2,008
77,001	78,000	-	1	-	-	-	-	-	-	-	-	-	-	1	104	2,086
78,001	79,000	1	-	-	-	-	-	-	-	-	-	-	-	1	105	2,164
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 2 Inch School

Exhibit
Schedule H-5
Page 43
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
93,001	94,000	-	-	-	-	-	1	-	-	-	-	-	-	1	106	2,258
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	106	2,258
95,001	96,000	-	-	-	-	-	-	-	-	-	1	-	-	1	107	2,353
96,001	97,000	-	-	-	-	-	-	1	-	-	-	1	-	2	109	2,546
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	109	2,546
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	109	2,546
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	109	2,546
865,268	865,268	1	-	-	-	-	-	-	-	-	-	-	-	1	110	3,411
108,527	108,527	-	1	-	-	-	-	-	-	-	-	-	-	1	111	3,520
903,087	903,087	-	1	-	-	-	-	-	-	-	-	-	-	1	112	4,423
147,980	147,980	-	-	1	-	-	-	-	-	-	-	-	-	1	113	4,571
995,264	995,264	-	-	1	-	-	-	-	-	-	-	-	-	1	114	5,566
147,448	147,448	-	-	-	1	-	-	-	-	-	-	-	-	1	115	5,714
889,367	889,367	-	-	-	1	-	-	-	-	-	-	-	-	1	116	6,603
237,822	237,822	-	-	-	-	1	-	-	-	-	-	-	-	1	117	6,841
107,651	107,651	-	-	-	-	1	-	-	-	-	-	-	-	1	118	6,948
1,114,300	1,114,300	-	-	-	-	1	-	-	-	-	-	-	-	1	119	8,063
299,673	299,673	-	-	-	-	-	1	-	-	-	-	-	-	1	120	8,362
898,903	898,903	-	-	-	-	-	1	-	-	-	-	-	-	1	121	9,261
475,722	475,722	-	-	-	-	-	-	1	-	-	-	-	-	1	122	9,737
907,024	907,024	-	-	-	-	-	-	1	-	-	-	-	-	1	123	10,644
265,629	265,629	-	-	-	-	-	-	-	1	-	-	-	-	1	124	10,910
101,064	101,064	-	-	-	-	-	-	-	1	-	-	-	-	1	125	11,011
1,007,211	1,007,211	-	-	-	-	-	-	-	1	-	-	-	-	1	126	12,018
103,625	103,625	-	-	-	-	-	-	-	-	1	-	-	-	1	127	12,122
972,696	972,696	-	-	-	-	-	-	-	-	1	-	-	-	1	128	13,094
910,736	910,736	-	-	-	-	-	-	-	-	-	1	-	-	1	129	14,005
893,654	893,654	-	-	-	-	-	-	-	-	-	-	1	-	1	130	14,899
103,000	103,000	-	-	-	-	-	-	-	-	-	-	-	1	1	131	15,002

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division

Test Year Ended April 30, 2023

Meter Size: 2 Inch School

Exhibit
Schedule H-5
Page 43
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
1,035,226	1,035,226	-	-	-	-	-	-	-	-	-	-	-	1	1	132	16,037
	-													-	132	16,037
Totals		11	11	11	11	11	11	11	11	11	11	11	11	132		

Average Usage	121,492
Median Usage	20,500
Average # Customers	11
Change in Number of Customers	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 3 Inch School

Exhibit
Schedule H-5
Page 44
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	1	-	-	-	-	-	-	1	1	-
1	1,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2	1
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	1
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	1
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	1
4,001	5,000	-	-	-	-	-	-	-	1	-	-	-	-	1	3	5
5,001	6,000	-	-	-	-	-	-	-	-	1	-	-	-	1	4	11
6,001	7,000	-	-	-	-	-	-	-	-	-	1	-	-	1	5	17
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	17
8,001	9,000	-	-	-	-	-	-	-	-	-	-	1	-	1	6	26
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	26
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	26
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	26
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	26
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	26
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	26
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	26
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	26
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	26
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	26
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	26
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	26
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	1	1	7	47
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	47
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	47
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	47
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	47
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	47
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	47
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	47
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	47
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	47
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	47
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	47
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	47
34,001	35,000	-	-	-	-	-	-	-	-	-	1	-	-	1	8	82
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 3 Inch School

Exhibit
Schedule H-5
Page 44
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 3 Inch School

Exhibit
Schedule H-5
Page 44
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	82
92,001	93,000	-	-	-	-	-	-	-	-	-	-	1	-	1	9	174
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	174
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	174
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	174
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	174
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	174
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	174
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	174
116,000	116,000	-	-	-	-	1	-	-	-	-	-	-	-	1	10	290
150,000	150,000	1	-	-	-	-	-	-	-	-	-	-	-	1	11	440
209,692	209,692	-	-	-	-	-	-	-	-	1	-	-	-	1	12	650
226,000	226,000	-	1	-	-	-	-	-	-	-	-	-	-	1	13	876
261,157	261,157	-	-	-	-	-	-	-	1	-	-	-	-	1	14	1,137
312,000	312,000	-	-	-	1	-	-	-	-	-	-	-	-	1	15	1,449
325,000	325,000	-	-	1	-	-	-	-	-	-	-	-	-	1	16	1,774
450,638	450,638	-	-	-	-	-	-	-	-	-	-	-	1	1	17	2,224
754,627	754,627	1	-	-	-	-	-	-	-	-	-	-	-	1	18	2,979
925,679	925,679	-	-	-	1	-	-	-	-	-	-	-	-	1	19	3,905
1,086,020	1,086,020	-	-	-	-	-	1	-	-	-	-	-	-	1	20	4,991
1,329,788	1,329,788	-	-	-	-	-	-	1	-	-	-	-	-	1	21	6,321
1,372,641	1,372,641	-	-	-	-	1	-	-	-	-	-	-	-	1	22	7,693
1,655,873	1,655,873	-	1	-	-	-	-	-	-	-	-	-	-	1	23	9,349

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division

Test Year Ended April 30, 2023

Meter Size: 3 Inch School

Exhibit
Schedule H-5
Page 44
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
2,082,176	2,082,176	-	-	1	-	-	-	-	-	-	-	-	-	1	24	11,431
	-													-	24	11,431
	-													-	24	11,431
																11,431
Totals		2	2	2	2	2	2	2	2	2	2	2	2	24		

Average Usage	476,304
Median Usage	217,816
Average # Customers	2
Change in Number of Customers	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 4 Inch School

Exhibit
Schedule H-5
Page 45
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 4 Inch School

Exhibit
Schedule H-5
Page 45
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 4 Inch School

Exhibit
Schedule H-5
Page 45
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
319,461	319,461	-	-	-	-	-	1	-	-	-	-	-	-	1	1	319
322,451	322,451	-	-	-	-	-	-	-	-	-	-	1	-	1	2	642
324,445	324,445	-	-	-	1	-	-	-	-	-	-	-	-	1	3	966
329,723	329,723	-	-	-	-	-	-	1	-	-	-	-	-	1	4	1,296
345,363	345,363	-	-	-	-	-	-	-	-	-	1	-	-	1	5	1,641
359,607	359,607	1	-	-	-	-	-	-	-	-	-	-	-	1	6	2,001
360,090	360,090	-	1	-	-	-	-	-	-	-	-	-	-	1	7	2,361
365,882	365,882	-	-	-	-	-	-	-	-	-	-	-	1	1	8	2,727
373,717	373,717	-	-	-	-	-	-	-	-	1	-	-	-	1	9	3,101
376,634	376,634	-	-	1	-	-	-	-	-	-	-	-	-	1	10	3,477
381,914	381,914	-	-	-	-	-	-	-	1	-	-	-	-	1	11	3,859
393,095	393,095	-	-	-	-	1	-	-	-	-	-	-	-	1	12	4,252
	-													-	12	4,252
Totals		1	1	1	1	1	1	1	1	1	1	1	1	12		

Average Usage	354,365
Median Usage	359,849
Average # Customers	1
Change in Number of Customers	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 6 Inch School

Exhibit
Schedule H-5
Page 46
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 6 Inch School

Exhibit
Schedule H-5
Page 46
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45,001	46,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1	46
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	46
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	46
48,001	49,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2	94
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	94
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	94
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	94
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	94
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	94
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	94
55,001	56,000	-	-	-	-	-	-	1	-	-	-	-	-	1	3	150
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	150
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	150
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	150
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	150
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	150
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	150
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	150
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	150
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	150
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	150
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	150
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	150
68,001	69,000	-	-	-	-	-	1	-	-	-	-	-	-	1	4	218
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	218
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	218
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	218
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	218
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	218
74,001	75,000	-	-	-	-	-	-	-	-	-	-	1	1	2	6	367
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	367
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	367
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	367
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	367

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 6 Inch School

Exhibit
Schedule H-5
Page 46
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	367
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	367
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	367
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	367
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	367
84,001	85,000	-	-	-	-	-	-	-	-	-	1	-	-	1	7	452
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	452
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	452
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	452
88,001	89,000	-	-	1	-	-	-	-	-	-	-	-	-	1	8	540
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	540
90,001	91,000	1	-	-	-	-	-	-	-	-	-	-	-	1	9	631
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	631
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	631
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	631
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	631
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	631
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	631
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	631
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	631
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	631
128,000	128,000	-	1	-	-	-	-	-	-	-	-	-	-	1	10	759
143,000	143,000	-	-	-	1	-	-	-	-	-	-	-	-	1	11	902
257,000	257,000	-	-	-	-	1	-	-	-	-	-	-	-	1	12	1,159
	-													-	12	1,159
	-													-	12	1,159
	-													-	12	1,159
	-													-	12	1,159
	-													-	12	1,159
	-													-	12	1,159
	-													-	12	1,159
	-													-	12	1,159
	-													-	12	1,159
	-													-	12	1,159
Totals		1	1	1	1	1	1	1	1	1	1	1	1	12		

Average Usage	96,542
Median Usage	79,500
Average # Customers	1
Change in Number of Customers	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 5/8 Inch Multi-Family

Exhibit
Schedule H-5
Page 47
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	1	-	-	1	-	-	-	-	-	2	2	-
1	1,000	-	-	-	-	-	1	1	1	1	-	2	-	6	8	3
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	3
2,001	3,000	-	-	1	1	-	-	-	-	-	-	-	2	4	12	13
3,001	4,000	4	3	1	2	2	2	3	2	2	2	3	1	27	39	108
4,001	5,000	1	1	2	2	1	2	1	3	1	2	-	1	17	56	184
5,001	6,000	1	2	3	1	1	2	1	1	2	1	1	2	18	74	283
6,001	7,000	2	1	-	1	1	-	2	-	1	-	-	1	9	83	342
7,001	8,000	1	-	-	-	1	1	1	1	1	2	1	-	9	92	409
8,001	9,000	-	-	-	1	-	2	1	-	-	2	2	1	9	101	486
9,001	10,000	-	-	-	1	2	1	-	1	1	-	1	-	7	108	552
10,001	11,000	-	1	-	-	1	1	-	2	-	1	1	1	8	116	636
11,001	12,000	2	-	2	1	-	-	1	-	1	1	-	-	8	124	728
12,001	13,000	1	1	-	-	1	-	-	-	1	-	1	1	6	130	803
13,001	14,000	-	-	-	-	-	-	1	1	1	1	-	2	6	136	884
14,001	15,000	1	2	1	-	-	1	1	1	1	-	2	-	10	146	1,029
15,001	16,000	-	-	-	1	-	-	1	-	-	-	-	-	2	148	1,060
16,001	17,000	-	-	-	1	-	2	-	-	-	1	-	1	5	153	1,143
17,001	18,000	-	-	-	1	-	-	-	-	-	-	1	-	2	155	1,178
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	155	1,178
19,001	20,000	-	-	1	-	-	-	-	-	1	1	-	1	4	159	1,256
20,001	21,000	-	-	1	-	1	-	-	-	-	-	-	-	2	161	1,297
21,001	22,000	-	-	-	-	-	-	-	1	-	-	-	-	1	162	1,318
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	162	1,318
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	162	1,318
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	162	1,318
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	162	1,318
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	162	1,318
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	162	1,318
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	162	1,318
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	162	1,318
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	162	1,318
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	162	1,318
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	162	1,318
33,001	34,000	-	-	-	-	1	-	-	-	-	-	-	-	1	163	1,352
34,001	35,000	-	-	-	-	1	-	-	-	-	-	-	-	1	164	1,386
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	164	1,386
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	164	1,386
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	164	1,386

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 5/8 Inch Multi-Family

Exhibit
Schedule H-5
Page 47
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	164	1,386
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	164	1,386
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	164	1,386
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	164	1,386
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	164	1,386
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	164	1,386
44,001	45,000	-	1	-	-	-	-	-	-	-	-	-	-	1	165	1,431
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 5/8 Inch Multi-Family

Exhibit
Schedule H-5
Page 47
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	1,431
88,001	89,000	-	1	-	-	-	-	-	-	-	-	-	-	1	166	1,519
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	166	1,519
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	166	1,519
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	166	1,519
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	166	1,519
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	166	1,519
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	166	1,519
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	166	1,519
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	166	1,519
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	166	1,519
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	166	1,519
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	166	1,519
	-													-	166	1,519
	-													-	166	1,519
Totals		13	13	12	14	13	15	15	14	14	14	15	14	166		

Average Usage	9,151
Median Usage	7,000
Average # Customers	14
Change in Number of Customers	1

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 5/8 Inch Irrigation

Exhibit
Schedule H-5
Page 48
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	1	1	-	1	-	-	1	-	2	2	2	2	12	12	-
1	1,000	-	-	1	-	1	1	-	-	-	-	-	2	5	17	3
1,001	2,000	-	-	-	-	-	-	-	1	-	-	1	-	2	19	6
2,001	3,000	-	-	-	-	-	-	-	1	1	1	-	-	3	22	13
3,001	4,000	1	-	-	1	-	-	-	-	-	-	-	-	2	24	20
4,001	5,000	-	1	1	1	1	1	1	-	-	-	-	1	7	31	52
5,001	6,000	-	1	1	-	-	1	1	1	-	-	-	-	5	36	79
6,001	7,000	1	-	-	-	1	-	-	-	-	-	1	-	3	39	99
7,001	8,000	-	-	-	1	-	-	-	-	-	-	1	-	2	41	114
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	41	114
9,001	10,000	-	1	-	-	-	-	-	-	-	-	-	-	1	42	123
10,001	11,000	1	-	1	-	-	-	-	-	-	-	-	-	2	44	144
11,001	12,000	-	-	-	-	1	-	-	-	-	-	-	-	1	45	156
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	45	156
13,001	14,000	-	-	-	-	-	-	1	1	1	1	-	-	4	49	210
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	49	210
15,001	16,000	-	-	-	-	-	1	-	-	1	-	-	-	2	51	241
16,001	17,000	-	-	-	-	-	1	-	-	-	-	-	-	1	52	257
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	52	257
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	52	257
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	52	257
20,001	21,000	-	-	-	-	-	-	1	-	-	-	-	-	1	53	278
21,001	22,000	-	-	-	1	-	-	-	-	-	-	-	-	1	54	299
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	54	299
23,001	24,000	1	-	-	-	-	1	-	-	-	-	-	-	2	56	346
24,001	25,000	-	1	-	-	-	-	-	-	-	-	-	-	1	57	371
25,001	26,000	-	-	2	-	-	-	-	1	-	-	-	-	3	60	447
26,001	27,000	-	1	-	1	1	-	-	-	-	-	-	-	3	63	527
27,001	28,000	-	-	-	-	-	-	1	-	-	-	-	-	1	64	554
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	64	554
29,001	30,000	-	-	-	-	-	-	-	-	-	-	1	-	1	65	584
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	1	1	66	614
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	66	614
32,001	33,000	-	-	-	-	-	-	-	-	-	1	-	-	1	67	647
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	67	647
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	67	647
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	67	647
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	67	647

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 5/8 Inch Irrigation

Exhibit
Schedule H-5
Page 48
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	67	647
38,001	39,000	-	-	-	-	1	-	-	-	-	-	-	-	1	68	685
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	68	685
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	68	685
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	68	685
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	68	685
43,001	44,000	-	-	-	-	-	-	-	-	-	1	-	-	1	69	729
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	69	729
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	69	729
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	69	729
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	69	729
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	69	729
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	69	729
50,001	51,000	-	-	-	-	-	-	-	1	-	-	-	-	1	70	779
51,001	52,000	-	-	-	-	-	-	-	-	1	-	-	-	1	71	831
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71	831
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71	831
54,001	55,000	1	-	-	-	-	-	-	-	-	-	-	-	1	72	885
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 5/8 Inch Irrigation

Exhibit
Schedule H-5
Page 48
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	72	885
	-													-	72	885
	-													-	72	885
Totals		6	6	6	6	6	6	6	6	6	6	6	6	72		

Average Usage	12,292
Median Usage	6,000
Average # Customers	6
Change in Number of Customers	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BW 3/4 Inch Irrigation

Exhibit
Schedule H-5
Page 49
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	1	-	-	-	-	-	-	1	1	-
1	1,000	2	3	2	2	2	2	3	2	2	2	2	4	28	29	14
1,001	2,000	1	1	1	1	1	1	1	1	3	2	3	2	18	47	41
2,001	3,000	1	-	-	-	-	-	-	-	1	1	1	-	4	51	51
3,001	4,000	-	1	-	-	-	-	-	1	1	1	-	-	4	55	65
4,001	5,000	-	-	-	-	-	-	1	-	-	-	-	-	1	56	70
5,001	6,000	-	-	-	1	1	-	-	1	-	-	-	-	3	59	86
6,001	7,000	1	-	1	-	1	1	-	-	2	-	-	-	6	65	125
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	65	125
8,001	9,000	-	1	-	-	-	-	-	1	1	1	-	1	5	70	168
9,001	10,000	-	-	-	-	-	-	-	-	-	-	1	-	1	71	177
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71	177
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71	177
12,001	13,000	-	-	-	-	1	-	2	-	-	-	-	-	3	74	215
13,001	14,000	-	-	-	1	-	-	-	-	-	-	-	-	1	75	228
14,001	15,000	1	1	1	-	-	1	-	-	-	-	-	-	4	79	286
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	79	286
16,001	17,000	1	-	-	-	-	-	-	-	-	-	-	-	1	80	303
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	303
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	303
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	303
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	303
21,001	22,000	-	-	-	-	1	-	-	-	-	-	-	-	1	81	324
22,001	23,000	-	-	-	1	-	-	-	-	-	-	-	-	1	82	347
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	82	347
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	82	347
25,001	26,000	-	-	1	-	-	1	-	-	-	-	-	-	2	84	398
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84	398
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84	398
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84	398
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84	398
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84	398
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84	398
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84	398
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84	398
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84	398
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84	398
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84	398

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BW 3/4 Inch Irrigation

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84	398
38,001	39,000	-	-	-	-	-	-	-	-	1	1	-	-	2	86	475
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	86	475
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	86	475
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	86	475
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	86	475
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	86	475
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	86	475
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	1	1	87	520
46,001	47,000	-	-	-	-	1	-	-	-	-	-	-	-	1	88	567
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	88	567
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	88	567
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	88	567
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	88	567
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	88	567
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	88	567
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	88	567
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	88	567
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	88	567
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	88	567
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	88	567
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	88	567
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	88	567
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	88	567
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	88	567
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	88	567
63,001	64,000	-	-	-	-	-	-	-	-	1	-	-	1	2	90	694
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	90	694
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	90	694
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	90	694
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	90	694
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	90	694
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	90	694
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	90	694
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	90	694
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	90	694
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	90	694
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	90	694

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BW 3/4 Inch Irrigation

Exhibit
Schedule H-5
Page 49
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
75,001	76,000	-	-	-	-	-	-	-	-	-	-	1	-	1	91	769
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	91	769
77,001	78,000	-	-	-	-	-	1	-	-	-	-	-	-	1	92	847
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	92	847
79,001	80,000	1	-	-	-	-	-	-	-	-	-	-	-	1	93	926
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	93	926
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	93	926
82,001	83,000	-	-	-	-	-	-	-	-	-	1	-	-	1	94	1,009
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	94	1,009
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	94	1,009
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	94	1,009
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	94	1,009
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	94	1,009
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	94	1,009
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	94	1,009
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	94	1,009
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	94	1,009
92,001	93,000	-	-	-	1	-	-	-	-	-	-	-	-	1	95	1,101
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,101
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,101
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,101
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,101
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,101
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,101
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,101
100,745	100,745	-	1	-	-	-	-	-	-	-	-	-	-	1	96	1,202
151,918	151,918	-	-	1	-	-	-	-	-	-	-	-	-	1	97	1,354
110,482	110,482	-	-	1	-	-	-	-	-	-	-	-	-	1	98	1,464
143,991	143,991	-	-	-	1	-	-	-	-	-	-	-	-	1	99	1,608
222,673	222,673	-	-	-	-	-	-	1	-	-	-	-	-	1	100	1,831
118,316	118,316	-	-	-	-	-	-	-	1	-	-	-	-	1	101	1,949
116,750	116,750	-	-	-	-	-	-	-	1	-	-	-	-	1	102	2,066
117,054	117,054	-	-	-	-	-	-	-	-	-	-	1	-	1	103	2,183
	-													-	103	2,183
	-													-	103	2,183
	-													-	103	2,183
	-													-	103	2,183
	-													-	103	2,183

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BW 3/4 Inch Irrigation

Exhibit
Schedule H-5
Page 49
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
	-													-	103	2,183
	-													-	103	2,183
	-													-	103	2,183
	-													-	103	2,183
	-													-	103	2,183
Totals		8	8	8	8	8	8	8	8	12	9	9	9	103		

Average Usage	21,194
Median Usage	2,500
Average # Customers	9
Change in Number of Customers	1

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 1 Inch Irrigation

Exhibit
Schedule H-5
Page 50
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,001	3,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1	3
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	3
4,001	5,000	-	1	-	-	-	-	-	-	-	-	-	-	1	2	7
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	7
6,001	7,000	-	-	-	1	-	1	1	1	-	1	1	-	6	8	46
7,001	8,000	-	-	1	-	-	-	-	-	1	-	-	1	3	11	69
8,001	9,000	-	-	-	-	1	-	-	-	-	-	-	-	1	12	77
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 1 Inch Irrigation

Exhibit
Schedule H-5
Page 50
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 1 Inch Irrigation

Exhibit
Schedule H-5
Page 50
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	77
	-													-	12	77
	-													-	12	77
Totals		1	1	1	1	1	1	1	1	1	1	1	1	12		

Average Usage	6,417
Median Usage	6,500
Average # Customers	1
Change in Number of Customers	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 1 Inch Irrigation

Exhibit
Schedule H-5
Page 51
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	1	1	-	-	-	1	1	2	6	6	-
1	1,000	-	-	-	-	-	-	-	-	-	-	1	-	1	7	1
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	1
2,001	3,000	-	-	-	-	-	-	-	-	-	1	-	-	1	8	3
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	3
4,001	5,000	-	-	-	1	-	-	-	-	-	-	-	-	1	9	8
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	8
6,001	7,000	-	-	-	-	-	-	1	1	1	-	-	-	3	12	27
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	27
8,001	9,000	-	-	1	-	-	-	-	-	-	-	-	-	1	13	36
9,001	10,000	-	1	-	-	-	-	-	-	-	-	-	-	1	14	45
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	45
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	45
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	45
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	45
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	45
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	45
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	45
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	45
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	45
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	45
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	45
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	45
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	45
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	45
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	45
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	45
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	45
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	45
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	45
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	45
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	45
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	45
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	45
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	45
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	45
35,001	36,000	1	-	-	-	-	-	-	-	-	-	-	-	1	15	81
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	81
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	81

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 1 Inch Irrigation

Exhibit
Schedule H-5
Page 51
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	81
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	81
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	81
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	81
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	81
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	81
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	81
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	81
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	81
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	81
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	81
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	81
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	81
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	81
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	81
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	81
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	81
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	81
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	81
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	81
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	81
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	81
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	81
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	81
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	81
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	81
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	81
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	81
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	81
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	81
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	81
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	81
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	81
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	81
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	81
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	81
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	81
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	81
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	81

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 1 Inch Irrigation

Exhibit
Schedule H-5
Page 51
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	81
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	81
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	81
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	81
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	81
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	81
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	81
84,001	85,000	-	-	-	1	-	-	-	-	-	-	-	-	1	16	165
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	165
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	165
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	165
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	165
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	165
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	165
91,001	92,000	-	-	1	-	-	-	-	-	-	-	-	-	1	17	257
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	257
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	257
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	257
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	257
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	257
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	257
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	257
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	257
138,678	138,678	-	1	-	-	-	-	-	-	-	-	-	-	1	18	395
125,396	125,396	-	-	-	-	1	-	-	-	-	-	-	-	1	19	521
190,906	190,906	-	-	-	-	-	1	-	-	-	-	-	-	1	20	711
218,021	218,021	-	-	-	-	-	-	1	-	-	-	-	-	1	21	930
149,541	149,541	-	-	-	-	-	-	-	1	-	-	-	-	1	22	1,079
146,869	146,869	-	-	-	-	-	-	-	-	1	-	-	-	1	23	1,226
	-													-	23	1,226
Totals		1	2	2	2	2	2	2	2	2	2	2	2	23		

Average Usage	53,301
Median Usage	6,500
Average # Customers	2
Change in Number of Customers	1

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BW 1 Inch Irrigation

Exhibit
Schedule H-5
Page 52
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	1	1	1	1	1	1	1	1	1	2	2	2	15	15	-
1	1,000	-	-	-	-	-	-	-	-	1	-	-	-	1	16	1
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	1
2,001	3,000	-	1	-	-	-	-	-	-	-	1	-	1	3	19	8
3,001	4,000	-	-	-	1	-	-	-	-	-	-	-	-	1	20	12
4,001	5,000	1	-	1	-	-	-	-	1	-	-	-	-	3	23	25
5,001	6,000	-	-	-	-	1	-	1	-	-	-	-	-	2	25	36
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	1	1	26	43
7,001	8,000	-	-	-	-	-	1	-	-	1	1	1	1	5	31	80
8,001	9,000	-	-	-	-	-	-	-	-	-	-	1	-	1	32	89
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	89
10,001	11,000	-	-	-	-	-	1	1	-	-	-	-	-	2	34	110
11,001	12,000	1	1	-	-	1	-	-	-	1	1	-	1	6	40	179
12,001	13,000	-	-	-	-	1	-	-	3	-	-	-	-	4	44	229
13,001	14,000	-	1	-	1	-	-	2	-	-	-	1	-	5	49	296
14,001	15,000	-	-	-	-	-	-	-	-	1	-	-	-	1	50	311
15,001	16,000	-	-	1	1	-	1	-	-	-	-	-	-	3	53	357
16,001	17,000	-	-	-	-	-	-	-	1	-	-	-	-	1	54	374
17,001	18,000	1	1	1	-	-	-	-	-	1	1	-	-	5	59	461
18,001	19,000	-	-	-	-	-	-	-	-	1	1	-	2	4	63	535
19,001	20,000	-	-	-	-	1	-	-	-	-	1	-	-	2	65	574
20,001	21,000	1	-	-	1	-	1	-	-	1	1	1	-	6	71	697
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71	697
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	71	697
23,001	24,000	-	-	-	-	-	-	-	1	-	-	1	-	2	73	744
24,001	25,000	-	-	1	-	-	-	-	-	-	-	-	-	1	74	769
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	74	769
26,001	27,000	-	-	-	-	-	-	-	1	-	-	-	-	1	75	795
27,001	28,000	-	-	-	-	-	-	-	-	-	1	-	-	1	76	823
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	2	2	78	880
29,001	30,000	-	-	-	-	-	-	-	1	1	-	-	-	2	80	939
30,001	31,000	-	-	-	-	-	-	-	1	-	-	-	-	1	81	969
31,001	32,000	-	-	-	-	-	-	1	-	1	-	1	-	3	84	1,064
32,001	33,000	-	1	-	-	-	-	-	-	-	-	-	-	1	85	1,096
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	85	1,096
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	85	1,096
35,001	36,000	-	-	-	-	-	-	1	-	-	-	-	-	1	86	1,132
36,001	37,000	-	-	-	1	1	-	-	-	-	-	-	-	2	88	1,205
37,001	38,000	-	-	-	-	-	-	-	-	-	-	1	1	2	90	1,280

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BW 1 Inch Irrigation

Exhibit
Schedule H-5
Page 52
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,001	39,000	1	-	-	-	-	-	-	-	-	1	-	-	2	92	1,357
39,001	40,000	-	1	1	-	-	-	1	-	-	-	-	-	3	95	1,475
40,001	41,000	-	-	-	-	-	-	-	-	1	-	-	-	1	96	1,516
41,001	42,000	1	-	-	-	-	-	-	-	-	1	-	-	2	98	1,599
42,001	43,000	-	-	-	-	-	-	1	-	-	-	-	-	1	99	1,641
43,001	44,000	-	-	-	1	1	1	-	-	-	-	-	-	3	102	1,772
44,001	45,000	-	-	-	-	-	-	-	-	-	-	1	-	1	103	1,816
45,001	46,000	-	-	-	1	1	-	-	-	-	-	-	-	2	105	1,907
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	1,907
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	1,907
48,001	49,000	-	1	1	-	-	1	-	-	-	-	-	-	3	108	2,053
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	108	2,053
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	108	2,053
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	108	2,053
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	108	2,053
53,001	54,000	-	-	-	-	-	-	-	1	-	-	-	-	1	109	2,106
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	109	2,106
55,001	56,000	-	-	-	-	-	1	-	-	-	-	-	-	1	110	2,162
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	110	2,162
57,001	58,000	1	-	-	-	-	-	1	-	-	-	-	-	2	112	2,277
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	112	2,277
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	112	2,277
60,001	61,000	-	-	1	-	-	-	-	-	-	-	1	-	2	114	2,398
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	114	2,398
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	114	2,398
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	114	2,398
64,001	65,000	-	-	-	-	1	-	-	-	-	-	-	-	1	115	2,462
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	115	2,462
66,001	67,000	-	-	-	-	-	-	-	-	-	1	-	-	1	116	2,529
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	116	2,529
68,001	69,000	-	-	-	-	-	-	1	-	-	-	-	-	1	117	2,597
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	117	2,597
70,001	71,000	-	-	-	-	-	-	-	-	-	1	-	-	1	118	2,668
71,001	72,000	-	-	-	-	-	1	-	-	1	-	-	-	2	120	2,811
72,001	73,000	-	-	-	-	-	-	-	1	-	-	-	-	1	121	2,883
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	121	2,883
74,001	75,000	-	-	-	-	-	-	-	-	1	-	-	-	1	122	2,958
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	1	1	123	3,033
76,001	77,000	-	-	-	1	1	-	-	-	1	1	-	-	4	127	3,339

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BW 1 Inch Irrigation

Exhibit
Schedule H-5
Page 52
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	127	3,339
78,001	79,000	-	1	-	1	-	-	-	-	-	-	-	-	2	129	3,496
79,001	80,000	1	-	-	-	-	-	-	-	-	-	-	-	1	130	3,576
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	130	3,576
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	130	3,576
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	130	3,576
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	130	3,576
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	130	3,576
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	130	3,576
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	130	3,576
87,001	88,000	-	-	-	-	-	1	-	-	-	-	-	1	2	132	3,751
88,001	89,000	-	-	-	-	-	-	-	-	-	-	1	-	1	133	3,839
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	133	3,839
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	133	3,839
91,001	92,000	-	1	-	-	-	-	-	-	-	-	-	-	1	134	3,931
92,001	93,000	1	-	-	-	-	-	-	-	-	-	-	-	1	135	4,023
93,001	94,000	-	-	-	-	-	-	-	-	-	-	1	-	1	136	4,117
94,001	95,000	1	-	-	-	-	-	-	-	-	-	-	-	1	137	4,211
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	137	4,211
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	137	4,211
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	137	4,211
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	1	1	138	4,310
99,001	100,000	-	-	1	-	1	-	-	-	-	-	-	-	2	140	4,509
155,544	155,544	1	-	-	-	-	-	-	-	-	-	-	-	1	141	4,664
104,456	104,456	-	1	-	-	-	-	-	-	-	-	-	-	1	142	4,769
179,471	179,471	-	1	-	-	-	-	-	-	-	-	-	-	1	143	4,948
119,044	119,044	-	-	1	-	-	-	-	-	-	-	-	-	1	144	5,067
114,745	114,745	-	-	1	-	-	-	-	-	-	-	-	-	1	145	5,182
256,778	256,778	-	-	1	-	-	-	-	-	-	-	-	-	1	146	5,439
122,528	122,528	-	-	-	1	-	-	-	-	-	-	-	-	1	147	5,561
158,301	158,301	-	-	-	1	-	-	-	-	-	-	-	-	1	148	5,719
128,151	128,151	-	-	-	-	1	-	-	-	-	-	-	-	1	149	5,848
110,316	110,316	-	-	-	-	-	1	-	-	-	-	-	-	1	150	5,958
188,290	188,290	-	-	-	-	-	1	-	-	-	-	-	-	1	151	6,146
114,311	114,311	-	-	-	-	-	-	1	-	-	-	-	-	1	152	6,260
104,045	104,045	-	-	-	-	-	-	2	-	-	-	-	-	2	154	6,469
155,698	155,698	-	-	-	-	-	-	3	-	-	-	-	-	3	157	6,936
104,047	104,047	-	-	-	-	-	-	1	-	-	-	-	-	1	158	7,040
154,621	154,621	-	-	-	-	-	-	-	1	-	-	-	-	1	159	7,194

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BW 1 Inch Irrigation

Exhibit
Schedule H-5
Page 52
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
100,117	100,117	-	-	-	-	-	-	-	1	-	-	-	-	1	160	7,294
106,146	106,146	-	-	-	-	-	-	-	-	-	-	1	-	1	161	7,401
	-													-	161	7,401
	-													-	161	7,401
	-													-	161	7,401
	-													-	161	7,401
	-													-	161	7,401
	-													-	161	7,401
	-													-	161	7,401
	-													-	161	7,401
	-													-	161	7,401
	-													-	161	7,401
	-													-	161	7,401
	-													-	161	7,401
Totals		12	12	12	12	12	12	18	14	14	15	14	14	161		

Average Usage	45,967
Median Usage	29,500
Average # Customers	13
Change in Number of Customers	2

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BW 1 1/2 Inch Irrigation

Exhibit
Schedule H-5
Page 53
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's
-	-	-	(1)	-	-	-	1	-	-	1	3	3	1	8	8	-
1	1,000	-	2	-	-	-	-	1	1	1	-	-	-	5	13	3
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	3
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	3
3,001	4,000	-	(1)	-	-	-	-	-	-	1	-	-	-	-	13	3
4,001	5,000	-	(1)	-	-	-	-	-	-	-	-	-	-	(1)	12	(2)
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	(2)
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	(2)
7,001	8,000	-	(1)	-	-	-	-	-	-	-	-	-	-	(1)	11	(9)
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	(9)
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	(9)
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	(9)
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	(9)
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	(9)
13,001	14,000	-	-	-	-	1	-	-	-	-	-	-	-	1	12	4
14,001	15,000	-	(1)	-	-	-	-	-	-	-	-	-	-	(1)	11	(10)
15,001	16,000	-	-	1	-	-	-	-	-	-	-	-	-	1	12	5
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
20,001	21,000	-	-	-	-	-	-	-	-	1	-	-	-	1	13	26
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	3	3	16	90
22,001	23,000	-	-	-	-	-	-	-	-	-	-	1	-	1	17	113
23,001	24,000	-	-	-	-	-	-	-	-	-	1	-	-	1	18	136
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	136
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	136
26,001	27,000	-	(1)	-	-	-	-	-	-	-	-	-	-	(1)	17	110
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	110
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	110
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	110
30,001	31,000	-	1	-	-	-	-	-	-	-	-	-	-	1	18	140
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	140
32,001	33,000	-	-	1	-	-	-	-	-	-	-	-	-	1	19	173
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	173
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	173
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	173
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	173
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	173

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BW 1 1/2 Inch Irrigation

Exhibit
Schedule H-5
Page 53
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	173
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	173
40,001	41,000	-	1	-	-	-	-	-	-	-	-	-	-	1	20	213
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	213
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	213
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	213
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	213
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	213
46,001	47,000	-	1	-	-	-	-	-	-	-	-	-	-	1	21	260
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	260
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	260
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	260
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	260
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	260
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	260
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	260
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	260
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	260
56,001	57,000	-	-	-	-	-	-	-	1	-	-	-	-	1	22	316
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	316
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	316
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	316
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	316
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	316
62,001	63,000	-	-	-	-	-	-	-	1	-	-	-	-	1	23	379
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	379
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	379
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	379
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	379
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	379
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	1	1	24	447
69,001	70,000	-	-	-	-	-	-	-	-	-	1	-	-	1	25	517
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	517
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	517
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	517
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	517
74,001	75,000	-	-	-	-	-	-	-	1	-	-	-	-	1	26	591
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	26	591
76,001	77,000	-	1	-	-	-	-	-	-	-	-	-	-	1	27	668

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BW 1 1/2 Inch Irrigation

Exhibit
Schedule H-5
Page 53
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	27	668
78,001	79,000	-	-	-	-	-	-	-	-	-	-	1	-	1	28	746
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28	746
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28	746
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28	746
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28	746
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28	746
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28	746
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28	746
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28	746
87,001	88,000	-	-	-	-	-	-	-	-	-	-	1	-	1	29	834
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	29	834
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	29	834
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	29	834
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	29	834
92,001	93,000	-	-	-	-	-	-	-	-	1	-	-	-	1	30	926
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	30	926
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	30	926
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	30	926
96,001	97,000	-	-	-	-	-	-	1	-	-	-	-	-	1	31	1,023
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	31	1,023
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	31	1,023
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	31	1,023
104,946	104,946	-	-	-	1	-	-	-	-	-	-	-	-	1	32	1,127
115,871	115,871	-	-	-	-	-	-	1	-	-	-	-	-	1	33	1,243
133,624	133,624	-	-	-	-	-	-	-	1	-	-	-	-	1	34	1,377
149,200	149,200	-	1	-	-	-	-	-	-	-	-	-	-	1	35	1,526
150,136	150,136	-	-	-	-	-	1	-	-	-	-	-	-	1	36	1,676
161,631	161,631	-	1	-	-	-	-	-	-	-	-	-	-	1	37	1,838
166,666	166,666	-	-	-	-	-	-	-	-	-	-	2	-	2	39	2,171
166,668	166,668	-	-	-	-	-	-	-	-	-	-	1	-	1	40	2,338
169,120	169,120	-	1	-	-	-	-	-	-	-	-	-	-	1	41	2,507
180,876	180,876	-	-	-	-	-	-	1	-	-	-	-	-	1	42	2,688
184,803	184,803	-	1	-	-	-	-	-	-	-	-	-	-	1	43	2,873
185,792	185,792	-	-	-	-	1	-	-	-	-	-	-	-	1	44	3,059
190,341	190,341	-	-	-	1	-	-	-	-	-	-	-	-	1	45	3,249
227,290	227,290	-	-	-	-	1	-	-	-	-	-	-	-	1	46	3,476
227,707	227,707	-	-	-	1	-	-	-	-	-	-	-	-	1	47	3,704
237,965	237,965	-	-	-	-	1	-	-	-	-	-	-	-	1	48	3,942

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BW 1 1/2 Inch Irrigation

Exhibit
Schedule H-5
Page 53
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's
238,376	238,376	-	1	-	-	-	-	-	-	-	-	-	-	1	49	4,180
243,300	243,300	-	1	-	-	-	-	-	-	-	-	-	-	1	50	4,423
245,368	245,368	-	-	-	-	-	1	-	-	-	-	-	-	1	51	4,669
245,744	245,744	-	-	-	-	-	1	-	-	-	-	-	-	1	52	4,915
253,454	253,454	-	-	1	-	-	-	-	-	-	-	-	-	1	53	5,168
253,570	253,570	-	-	-	-	-	-	1	-	-	-	-	-	1	54	5,422
261,010	261,010	-	-	-	1	-	-	-	-	-	-	-	-	1	55	5,683
262,995	262,995	-	1	-	-	-	-	-	-	-	-	-	-	1	56	5,946
309,277	309,277	-	-	1	-	-	-	-	-	-	-	-	-	1	57	6,255
320,967	320,967	-	-	1	-	-	-	-	-	-	-	-	-	1	58	6,576
379,466	379,466	-	1	-	-	-	-	-	-	-	-	-	-	1	59	6,955
387,881	387,881	-	-	-	1	-	-	-	-	-	-	-	-	1	60	7,343
407,042	407,042	-	-	-	-	1	-	-	-	-	-	-	-	1	61	7,750
460,769	460,769	-	-	-	-	-	1	-	-	-	-	-	-	1	62	8,211
482,300	482,300	-	1	-	-	-	-	-	-	-	-	-	-	1	63	8,693
680,960	680,960	-	-	1	-	-	-	-	-	-	-	-	-	1	64	9,374
	-													-	64	9,374
	-													-	64	9,374
														-	64	
Totals		-	9	6	5	5	5	5	5	5	5	9	5	64		

Average Usage	146,473
Median Usage	110,409
Average # Customers	5
Change in Number of Customers	5

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 54
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	2	2	2	2	2	2	2	2	2	2	2	2	24	24	-
1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 54
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-
46,001	47,000	-	-	-	-	-	-	-	-	1	-	-	-	1	25	47
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 54
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	47
192,708	192,708	1	-	-	-	-	-	-	-	-	-	-	-	1	26	239
312,331	312,331	-	1	-	-	-	-	-	-	-	-	-	-	1	27	552
584,438	584,438	-	-	1	-	-	-	-	-	-	-	-	-	1	28	1,136
513,930	513,930	-	-	-	1	-	-	-	-	-	-	-	-	1	29	1,650
486,024	486,024	-	-	-	-	1	-	-	-	-	-	-	-	1	30	2,136
479,092	479,092	-	-	-	-	-	1	-	-	-	-	-	-	1	31	2,615
340,267	340,267	-	-	-	-	-	-	1	-	-	-	-	-	1	32	2,955
270,576	270,576	-	-	-	-	-	-	-	1	-	-	-	-	1	33	3,226
162,502	162,502	-	-	-	-	-	-	-	-	-	1	-	-	1	34	3,388
252,220	252,220	-	-	-	-	-	-	-	-	-	-	1	-	1	35	3,641
136,418	136,418	-	-	-	-	-	-	-	-	-	-	-	1	1	36	3,777
	-													-	36	3,777
	-													-	36	3,777
	-													-	36	3,777
	-													-	36	3,777
	-													-	36	3,777

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 54
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
	-													-	36	3,777
	-													-	36	3,777
	-													-	36	3,777
	-													-	36	3,777
	-													-	36	3,777
	-													-	36	3,777
Totals		3	3	3	3	3	3	3	3	3	3	3	3	36		

Average Usage	104,917
Median Usage	-
Average # Customers	3
Change in Number of Customers	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BW 2 Inch Irrigation

Exhibit
Schedule H-5
Page 55
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	1	-	-	-	-	-	1	1	-
1	1,000	(2)	-	-	-	-	-	-	-	-	-	-	-	(2)	(1)	(1)
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	(1)	(1)
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	(1)	(1)
3,001	4,000	1	-	-	-	-	-	-	-	-	-	-	-	1	-	2
4,001	5,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1	7
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	7
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	7
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	7
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	7
9,001	10,000	-	-	-	-	-	-	1	-	-	-	-	-	1	2	17
10,001	11,000	(1)	-	-	-	-	-	-	-	-	-	-	1	-	2	17
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	17
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	17
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	17
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	17
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	17
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	17
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	17
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	17
19,001	20,000	-	-	-	-	-	1	-	-	-	-	-	-	1	3	36
20,001	21,000	(1)	-	-	-	1	-	-	-	-	-	-	-	-	3	36
21,001	22,000	-	1	-	-	-	-	-	-	-	-	-	-	1	4	58
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	58
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	58
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	58
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	58
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	58
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	58
28,001	29,000	-	-	-	1	-	-	-	-	-	-	-	-	1	5	86
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	86
30,001	31,000	2	-	-	-	-	-	-	-	-	-	-	-	2	7	147
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	147
32,001	33,000	-	1	-	-	-	-	-	-	-	-	-	-	1	8	180
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	180
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	180
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	180
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	180
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	180
38,001	39,000	(1)	-	-	-	-	-	-	-	-	-	-	-	(1)	7	141
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	141

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BW 2 Inch Irrigation

Exhibit
Schedule H-5
Page 55
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
40,001	41,000	(1)	-	-	-	-	-	1	-	-	-	-	-	-	7	141
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	141
42,001	43,000	(1)	-	-	-	-	-	-	-	-	-	-	-	(1)	6	99
43,001	44,000	(1)	-	-	-	-	-	-	-	-	-	-	-	(1)	5	55
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	55
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	55
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	55
47,001	48,000	-	-	-	-	-	-	-	-	-	1	-	-	1	6	103
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	103
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	103
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	103
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	103
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	103
53,001	54,000	-	-	1	-	-	-	-	-	-	-	-	-	1	7	156
54,001	55,000	-	-	-	-	-	-	-	-	1	-	-	-	1	8	211
55,001	56,000	-	-	-	-	-	-	-	1	-	-	-	-	1	9	266
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	266
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	266
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	266
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	266
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	266
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	266
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	266
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	266
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	266
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	266
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	266
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	266
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	266
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	266
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	266
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	266
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	266
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	266
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	266
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	266
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	266
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	266
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	266
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	266
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	266

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BW 2 Inch Irrigation

Exhibit
Schedule H-5
Page 55
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
81,001	82,000	-	-	-	-	-	-	-	-	-	1	-	-	1	10	348
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	1	1	11	430
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	430
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	430
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	430
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	430
87,001	88,000	-	-	-	-	-	-	-	-	-	1	-	-	1	12	518
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	518
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	518
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	518
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	518
92,001	93,000	-	-	-	-	-	-	-	-	-	-	1	-	1	13	610
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	610
94,001	95,000	-	-	-	-	-	-	-	-	1	-	-	-	1	14	705
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	705
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	705
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	705
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	705
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	705
106,356	106,356	-	-	-	-	-	-	-	1	-	-	-	-	1	15	811
107,800	107,800	1	-	-	-	-	-	-	-	-	-	-	-	1	16	919
109,262	109,262	-	-	-	-	-	-	-	-	-	-	1	-	1	17	1,028
110,675	110,675	-	-	-	-	-	-	-	-	1	-	-	-	1	18	1,139
117,159	117,159	-	-	-	-	-	-	-	-	-	-	-	1	1	19	1,256
126,626	126,626	-	-	-	-	-	-	-	-	-	-	1	-	1	20	1,382
127,239	127,239	-	-	-	-	-	-	-	-	-	-	1	-	1	21	1,510
135,575	135,575	-	-	-	-	-	-	-	-	-	1	-	-	1	22	1,645
157,267	157,267	-	-	-	-	-	-	-	-	-	1	-	-	1	23	1,802
179,174	179,174	-	-	-	-	-	-	-	-	-	-	-	1	1	24	1,982
202,600	202,600	1	-	-	-	-	-	-	-	-	-	-	-	1	25	2,184
221,588	221,588	-	-	-	-	-	-	1	-	-	-	-	-	1	26	2,406
226,901	226,901	-	1	-	-	-	-	-	-	-	-	-	-	1	27	2,633
250,300	250,300	1	-	-	-	-	-	-	-	-	-	-	-	1	28	2,883
335,647	335,647	-	-	-	1	-	-	-	-	-	-	-	-	1	29	3,219
341,764	341,764	-	-	-	-	1	-	-	-	-	-	-	-	1	30	3,560
369,624	369,624	-	-	-	-	-	1	-	-	-	-	-	-	1	31	3,930
384,044	384,044	-	-	-	-	-	-	-	1	-	-	-	-	1	32	4,314
389,100	389,100	1	-	-	-	-	-	-	-	-	-	-	-	1	33	4,703
406,000	406,000	1	-	-	-	-	-	-	-	-	-	-	-	1	34	5,109
421,500	421,500	1	-	-	-	-	-	-	-	-	-	-	-	1	35	5,531
435,800	435,800	1	-	-	-	-	-	-	-	-	-	-	-	1	36	5,967

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division

Test Year Ended April 30, 2023

Meter Size: BW 2 Inch Irrigation

Exhibit
Schedule H-5
Page 55
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
451,243	451,243	-	-	1	-	-	-	-	-	-	-	-	-	1	37	6,418
	-													-	37	6,418
Totals		3	3	2	2	2	2	4	3	3	5	4	4	37		

Average Usage	173,453
Median Usage	110,675
Average # Customers	3
Change in Number of Customers	1

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 3 Inch Irrigation - School

Exhibit
Schedule H-5
Page 56
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	1,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1	1
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1
2,001	3,000	-	-	-	-	-	-	-	-	-	-	1	-	1	2	3
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	3
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	3
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	3
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	3
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	3
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	3
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	3
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	3
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	3
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	3
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	3
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	3
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	3
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	3
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	3
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	3
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	3
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	3
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	3
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	3
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	3
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	3
25,001	26,000	-	-	-	-	-	-	-	-	-	1	-	-	1	3	29
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 3 Inch Irrigation - School

Exhibit
Schedule H-5
Page 56
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 3 Inch Irrigation - School

Exhibit
Schedule H-5
Page 56
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	29
217,000	217,000	-	-	-	-	-	-	-	-	1	-	-	-	1	4	246
228,000	228,000	-	-	-	-	-	-	1	-	-	-	-	-	1	5	474
319,000	319,000	-	-	1	-	-	-	-	-	-	-	-	-	1	6	793
340,000	340,000	-	-	-	-	-	1	-	-	-	-	-	-	1	7	1,133
341,000	341,000	-	-	-	-	-	-	-	-	-	-	-	1	1	8	1,474
356,000	356,000	-	-	-	1	-	-	-	-	-	-	-	-	1	9	1,830
461,000	461,000	1	-	-	-	-	-	-	-	-	-	-	-	1	10	2,291
471,000	471,000	-	-	-	-	-	-	-	1	-	-	-	-	1	11	2,762
482,000	482,000	-	1	-	-	-	-	-	-	-	-	-	-	1	12	3,244
	-													-	12	3,244
																3,244
Totals		1	1	1	1	1	1	1	1	1	1	1	1	12		

Average Usage	270,292
Median Usage	329,500
Average # Customers	1
Change in Number of Customers	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 1 1/2 Inch Multi-Family

Exhibit
Schedule H-5
Page 57
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5,001	6,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1	6
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	6
7,001	8,000	1	1	1	-	-	-	-	-	-	1	-	-	4	5	36
8,001	9,000	-	-	-	-	-	-	-	1	-	-	-	-	1	6	44
9,001	10,000	-	-	-	-	-	-	-	-	1	-	1	1	3	9	73
10,001	11,000	-	-	-	-	1	1	1	-	-	-	-	-	3	12	104
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 1 1/2 Inch Multi-Family

Exhibit
Schedule H-5
Page 57
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 1 1/2 Inch Multi-Family

Exhibit
Schedule H-5
Page 57
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
	-													-	12	104
	-													-	12	104
Totals		1	1	1	1	1	1	1	1	1	1	1	1	12	Median	

Average Usage	8,667
Median Usage	9,000
Average # Customers	1
Change in Number of Customers	-

Billing

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 6 Inch Bulk (Morningstar Ranch)

Exhibit
Schedule H-5
Page 58
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 6 Inch Bulk (Morningstar Ranch)

Exhibit
Schedule H-5
Page 58
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: 6 Inch Bulk (Morningstar Ranch)

Exhibit
Schedule H-5
Page 58
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
151,000	151,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1	151
154,000	154,000	-	-	-	-	-	-	-	-	-	1	-	-	1	2	305
163,000	163,000	-	-	-	-	-	-	-	-	-	-	1	-	1	3	468
165,000	165,000	-	-	-	-	-	-	-	-	1	-	-	-	1	4	633
234,000	234,000	-	-	-	-	-	-	1	-	-	-	-	-	1	5	867
244,000	244,000	-	-	-	-	-	-	-	1	-	-	-	-	1	6	1,111
290,000	290,000	-	-	-	-	-	1	-	-	-	-	-	-	1	7	1,401
313,000	313,000	1	-	-	-	-	-	-	-	-	-	-	-	1	8	1,714
315,000	315,000	-	-	-	-	1	-	-	-	-	-	-	-	1	9	2,029
326,000	326,000	-	1	-	-	-	-	-	-	-	-	-	-	1	10	2,355
413,000	413,000	-	-	-	1	-	-	-	-	-	-	-	-	1	11	2,768
442,000	442,000	-	-	1	-	-	-	-	-	-	-	-	-	1	12	3,210
	-													-	12	3,210
														-	12	3,210
Totals		1	1	1	1	1	1	1	1	1	1	1	1	12		

Average Usage	267,500
Median Usage	267,000
Average # Customers	1
Change in Number of Customers	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 3 Inch Construction

Exhibit
Schedule H-5
Page 59
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	1	1	1	2	3	6	3	4	4	3	4	3	35	35	-
1	1,000	2	1	2	1	1	-	2	-	-	-	1	-	10	45	5
1,001	2,000	4	2	2	2	1	-	1	-	-	-	-	-	12	57	23
2,001	3,000	-	1	-	1	3	1	-	-	-	-	-	-	6	63	38
3,001	4,000	-	-	1	1	-	2	-	-	2	1	1	1	9	72	70
4,001	5,000	-	1	2	1	1	-	-	1	-	-	2	-	8	80	106
5,001	6,000	-	-	1	-	-	1	-	2	-	-	-	-	4	84	128
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84	128
7,001	8,000	-	-	1	-	-	-	-	1	-	-	-	-	2	86	143
8,001	9,000	-	1	-	-	2	-	-	-	-	-	-	1	4	90	177
9,001	10,000	-	-	-	1	-	2	-	-	-	-	1	-	4	94	215
10,001	11,000	-	-	-	-	-	-	-	-	-	1	-	-	1	95	225
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	225
12,001	13,000	-	1	1	-	-	-	-	-	-	-	1	-	3	98	263
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	98	263
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	98	263
15,001	16,000	-	-	-	-	-	-	2	-	-	-	-	-	2	100	294
16,001	17,000	1	-	-	-	-	-	-	-	1	-	-	-	2	102	327
17,001	18,000	-	-	-	1	-	-	-	-	-	-	-	-	1	103	344
18,001	19,000	-	-	-	-	-	-	-	-	-	-	2	-	2	105	381
19,001	20,000	-	-	-	-	-	-	-	-	-	1	-	-	1	106	401
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	106	401
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	106	401
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	106	401
23,001	24,000	-	-	-	-	1	-	-	-	-	-	-	-	1	107	424
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	107	424
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	107	424
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	107	424
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	107	424
28,001	29,000	-	-	-	-	-	-	-	-	1	-	-	-	1	108	453
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	108	453
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	108	453
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	108	453
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	108	453
33,001	34,000	-	-	-	1	-	-	-	-	-	-	-	-	1	109	486
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	109	486
35,001	36,000	-	-	-	-	-	-	-	-	-	1	-	-	1	110	522
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	110	522
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	110	522
38,001	39,000	-	-	-	-	-	-	-	1	-	-	-	-	1	111	560

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 3 Inch Construction

Exhibit
Schedule H-5
Page 59
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	560
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	560
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	560
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	560
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	560
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	560
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	560
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	560
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	560
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	560
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	560
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	560
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	560
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	560
53,001	54,000	-	-	-	-	-	-	-	-	-	-	1	1	2	113	667
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	113	667
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	113	667
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	113	667
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	113	667
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	113	667
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	113	667
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	113	667
61,001	62,000	-	-	1	-	-	-	-	-	-	-	-	-	1	114	729
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	114	729
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	114	729
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	114	729
65,001	66,000	-	-	-	-	-	-	1	-	-	-	-	-	1	115	794
66,001	67,000	-	-	1	-	-	-	-	-	-	-	-	-	1	116	861
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	116	861
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	116	861
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	116	861
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	116	861
71,001	72,000	-	-	-	-	-	-	-	1	-	-	-	-	1	117	932
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	117	932
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	117	932
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	117	932
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	117	932
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	117	932
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	117	932
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	117	932

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV 3 Inch Construction

Exhibit
Schedule H-5
Page 59
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	117	932
80,001	81,000	-	-	-	-	-	-	1	-	-	-	-	-	1	118	1,013
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,013
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,013
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,013
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,013
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,013
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,013
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,013
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,013
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,013
90,001	91,000	-	1	-	-	-	-	-	-	-	-	-	-	1	119	1,103
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	119	1,103
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	119	1,103
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	119	1,103
94,001	95,000	1	-	-	-	-	-	-	-	-	-	-	-	1	120	1,198
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	120	1,198
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	120	1,198
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	120	1,198
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	120	1,198
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	120	1,198
136,238	136,238	1	-	-	-	-	-	-	-	-	-	-	-	1	121	1,334
109,830	109,830	1	-	-	-	-	-	-	-	-	-	-	-	1	122	1,444
124,665	124,665	-	1	-	-	-	-	-	-	-	-	-	-	1	123	1,568
244,645	244,645	-	1	-	-	-	-	-	-	-	-	-	-	1	124	1,813
118,918	118,918	-	-	1	-	-	-	-	-	-	-	-	-	1	125	1,932
247,197	247,197	-	-	-	-	-	-	-	-	-	-	1	-	1	126	2,179
198,201	198,201	-	-	-	-	-	-	-	-	-	-	-	1	1	127	2,377
104,891	104,891	-	-	-	-	-	-	-	-	-	-	-	1	1	128	2,482
	-													-	128	2,482
	-													-	128	2,482
	-													-	128	2,482
	-													-	128	2,482
	-													-	128	2,482
														-	128	2,482
Totals		11	11	14	11	12	12	10	10	8	7	14	8	128		

Average Usage	19,392
Median Usage	3,500
Average # Customers	11
Change in Number of Customers	(3)

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR 3 Inch Construction

Exhibit
Schedule H-5
Page 60
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	3	6	2	3	5	6	2	3	3	3	2	2	40	40	-
1	1,000	1	2	-	-	1	-	-	1	2	1	-	2	10	50	5
1,001	2,000	2	-	1	1	-	2	1	1	-	2	-	-	10	60	20
2,001	3,000	-	-	-	1	1	1	2	-	1	-	-	1	7	67	38
3,001	4,000	-	1	1	-	-	-	-	1	-	1	1	1	6	73	59
4,001	5,000	2	-	1	1	1	2	-	-	-	-	-	-	7	80	90
5,001	6,000	-	-	1	-	-	-	-	-	-	1	-	-	2	82	101
6,001	7,000	-	-	-	-	-	1	-	-	-	-	1	1	3	85	121
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	85	121
8,001	9,000	-	-	-	-	-	-	2	-	-	-	-	-	2	87	138
9,001	10,000	-	-	-	-	-	-	-	-	1	1	-	-	2	89	157
10,001	11,000	-	-	-	1	-	-	-	1	-	-	-	-	2	91	178
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	91	178
12,001	13,000	1	-	1	1	-	-	-	-	1	-	-	-	4	95	228
13,001	14,000	-	-	-	-	1	-	-	-	-	-	-	-	1	96	241
14,001	15,000	-	-	-	-	-	-	-	-	-	1	-	-	1	97	256
15,001	16,000	-	-	-	-	-	-	1	-	-	-	1	-	2	99	287
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	1	1	100	303
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	100	303
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	100	303
19,001	20,000	1	-	-	-	-	-	-	-	-	-	-	-	1	101	323
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	101	323
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	101	323
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	101	323
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	101	323
24,001	25,000	-	1	-	1	-	-	-	-	-	-	-	-	2	103	372
25,001	26,000	-	-	-	-	-	-	-	-	1	-	1	-	2	105	423
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	423
27,001	28,000	-	-	-	-	1	1	-	-	-	-	-	1	3	108	505
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	108	505
29,001	30,000	-	-	-	-	-	-	-	1	-	-	-	-	1	109	535
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	109	535
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	109	535
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	109	535
33,001	34,000	-	-	-	-	-	-	-	-	-	-	1	-	1	110	568
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	110	568
35,001	36,000	-	-	-	-	-	1	-	-	-	-	-	-	1	111	604
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	604
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	604
38,001	39,000	-	-	-	1	-	-	-	-	-	-	-	-	1	112	642

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR 3 Inch Construction

Exhibit
Schedule H-5
Page 60
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	1	1	113	682
40,001	41,000	-	-	-	-	1	-	-	-	-	-	-	-	1	114	722
41,001	42,000	-	1	1	-	-	-	1	-	-	-	-	-	3	117	847
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	117	847
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	117	847
44,001	45,000	-	-	-	-	-	-	-	1	-	-	-	-	1	118	891
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	891
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	891
47,001	48,000	-	-	1	-	-	-	-	-	-	-	-	-	1	119	939
48,001	49,000	-	1	-	-	-	-	-	-	-	-	-	-	1	120	987
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	120	987
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	120	987
51,001	52,000	1	-	-	-	-	-	-	-	-	-	-	-	1	121	1,039
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	121	1,039
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	121	1,039
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	121	1,039
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	121	1,039
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	121	1,039
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	121	1,039
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	121	1,039
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	121	1,039
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	121	1,039
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	121	1,039
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	121	1,039
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	121	1,039
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	121	1,039
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	121	1,039
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	121	1,039
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	121	1,039
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	121	1,039
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	121	1,039
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	121	1,039
71,001	72,000	-	-	-	-	-	1	-	-	-	-	-	-	1	122	1,110
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	122	1,110
73,001	74,000	-	-	-	-	1	-	-	-	-	-	-	-	1	123	1,184
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	123	1,184
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	123	1,184
76,001	77,000	-	1	-	-	-	-	-	-	-	-	-	-	1	124	1,260
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	124	1,260
78,001	79,000	1	-	-	-	-	-	-	-	-	-	-	-	1	125	1,339

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR 3 Inch Construction

Exhibit
Schedule H-5
Page 60
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
79,001	80,000	-	1	-	-	-	-	-	-	-	-	-	-	1	126	1,418
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	126	1,418
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	126	1,418
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	126	1,418
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	126	1,418
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	126	1,418
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	126	1,418
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	126	1,418
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	126	1,418
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	126	1,418
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	126	1,418
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	126	1,418
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	126	1,418
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	126	1,418
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	126	1,418
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	126	1,418
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	126	1,418
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	126	1,418
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	126	1,418
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	126	1,418
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	126	1,418
184,000	184,000	1	-	-	-	-	-	-	-	-	-	-	-	1	127	1,602
125,000	125,000	1	-	-	-	-	-	-	-	-	-	-	-	1	128	1,727
282,000	282,000	-	1	-	-	-	-	-	-	-	-	-	-	1	129	2,009
230,000	230,000	-	1	-	-	-	-	-	-	-	-	-	-	1	130	2,239
124,000	124,000	-	-	1	-	-	-	-	-	-	-	-	-	1	131	2,363
191,000	191,000	-	-	1	-	-	-	-	-	-	-	-	-	1	132	2,554
114,000	114,000	-	-	1	-	-	-	-	-	-	-	-	-	1	133	2,668
453,000	453,000	-	-	-	1	-	-	-	-	-	-	-	-	1	134	3,121
224,780	224,780	-	-	-	1	-	-	-	-	-	-	-	-	1	135	3,346
154,000	154,000	-	-	-	-	-	-	-	-	-	-	1	-	1	136	3,500
	-													-	136	3,500
	-													-	136	3,500
	-													-	136	3,500
														-	136	3,500
Totals		14	16	12	12	12	15	9	9	9	10	8	10	136		

Average Usage	25,734
Median Usage	3,500
Average # Customers	11
Change in Number of Customers	(4)

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BW 3 Inch Construction

Exhibit
Schedule H-5
Page 61
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	2	-	-	2	1	-	1	2	8	8	-
1	1,000	-	-	-	-	2	-	2	1	2	2	2	1	12	20	6
1,001	2,000	-	-	-	-	-	-	-	1	1	-	-	1	3	23	11
2,001	3,000	-	-	-	-	1	-	1	1	-	-	-	-	3	26	18
3,001	4,000	-	-	-	-	-	1	1	-	-	1	-	-	3	29	29
4,001	5,000	-	-	-	-	1	-	-	-	-	-	-	-	1	30	33
5,001	6,000	-	-	-	-	-	-	-	-	-	-	1	-	1	31	39
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	1	1	32	45
7,001	8,000	-	-	-	-	-	1	-	1	1	-	-	-	3	35	68
8,001	9,000	-	-	-	-	-	1	-	1	-	-	1	-	3	38	93
9,001	10,000	-	-	-	-	-	1	1	-	-	-	-	-	2	40	112
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	40	112
11,001	12,000	-	-	-	-	-	-	-	-	-	1	-	-	1	41	124
12,001	13,000	-	-	-	-	-	-	-	-	-	1	-	-	1	42	136
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	136
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	136
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	136
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	136
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	136
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	136
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	136
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	136
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	136
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	136
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	136
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	136
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	136
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	136
27,001	28,000	-	-	-	1	-	-	-	-	-	-	-	-	1	43	164
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	43	164
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	43	164
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	43	164
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	43	164
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	43	164
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	43	164
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	43	164
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	43	164
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	43	164
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	43	164
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	43	164

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BW 3 Inch Construction

Exhibit
Schedule H-5
Page 61
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	43	164
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	43	164
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	43	164
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	43	164
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	43	164
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	43	164
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	43	164
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	43	164
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	43	164
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	43	164
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	43	164
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	43	164
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	43	164
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	43	164
53,001	54,000	-	-	-	-	1	-	-	-	-	-	-	-	1	44	217
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	44	217
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	44	217
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	44	217
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	44	217
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	44	217
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	44	217
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	44	217
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	44	217
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	44	217
63,001	64,000	-	-	-	-	-	1	-	-	-	-	-	-	1	45	281
64,001	65,000	-	-	-	1	-	-	-	-	-	-	-	-	1	46	345
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	46	345
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	46	345
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	46	345
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	46	345
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	46	345
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	46	345
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	46	345
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	46	345
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	46	345
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	46	345
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	46	345
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	46	345
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	46	345
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	46	345

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BW 3 Inch Construction

Exhibit
Schedule H-5
Page 61
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	46	345
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	46	345
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	46	345
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	46	345
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	46	345
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	46	345
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	46	345
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	46	345
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	46	345
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	46	345
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	46	345
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	46	345
91,001	92,000	-	-	-	-	-	-	1	-	-	-	-	-	1	47	437
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	437
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	437
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	437
95,001	96,000	1	-	-	-	-	-	-	-	-	-	-	-	1	48	532
96,001	97,000	-	-	1	-	-	-	-	-	-	-	-	-	1	49	629
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	49	629
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	49	629
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	49	629
164,462	164,462	1	-	-	-	-	-	-	-	-	-	-	-	1	50	793
600,862	600,862	1	-	-	-	-	-	-	-	-	-	-	-	1	51	1,394
187,028	187,028	1	-	-	-	-	-	-	-	-	-	-	-	1	52	1,581
102,400	102,400	-	1	-	-	-	-	-	-	-	-	-	-	1	53	1,683
150,000	150,000	-	1	1	-	-	-	-	-	-	-	-	-	2	55	1,983
249,842	249,842	-	1	-	-	-	-	-	-	-	-	-	-	1	56	2,233
233,544	233,544	-	1	-	-	-	-	-	-	-	-	-	-	1	57	2,467
144,841	144,841	-	-	1	-	-	-	-	-	-	-	-	-	1	58	2,611
524,951	524,951	-	-	1	-	-	-	-	-	-	-	-	-	1	59	3,136
322,865	322,865	-	-	-	1	-	-	-	-	-	-	-	-	1	60	3,459
109,098	109,098	-	-	-	1	-	-	-	-	-	-	-	-	1	61	3,568
239,281	239,281	-	-	-	-	1	-	-	-	-	-	-	-	1	62	3,808
122,538	122,538	-	-	-	-	1	-	-	-	-	-	-	-	1	63	3,930
259,780	259,780	-	-	-	-	1	-	-	-	-	-	-	-	1	64	4,190

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division

Test Year Ended April 30, 2023

Meter Size: BW 3 Inch Construction

Exhibit
Schedule H-5
Page 61
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
259,781	259,781	-	-	-	-	1	-	-	-	-	-	-	-	1	65	4,450
164,314	164,314	-	-	-	-	-	1	-	-	-	-	-	-	1	66	4,614
	-													-	66	4,614
														-	66	4,614
Totals		4	4	4	4	11	6	6	7	5	5	5	5	66		

Average Usage	69,911
Median Usage	7,500
Average # Customers	6
Change in Number of Customers	1

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV Fire Lines 4 Inch

Exhibit
Schedule H-5
Page 61
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	142	142	143	143	143	143	143	142	143	144	144	143	1,715	1,715	-
1	1,000													-	1,715	-
2,000	2,000													-	1,715	-
3,000	3,000													-	1,715	-
4,000	4,000													-	1,715	-
5,000	5,000													-	1,715	-
6,000	6,000													-	1,715	-
7,000	7,000													-	1,715	-
8,000	8,000													-	1,715	-
9,000	9,000													-	1,715	-
10,000	10,000													-	1,715	-
11,000	11,000													-	1,715	-
12,000	12,000													-	1,715	-
13,000	13,000													-	1,715	-
14,000	14,000													-	1,715	-
15,000	15,000													-	1,715	-
16,000	16,000													-	1,715	-
17,000	17,000													-	1,715	-
18,000	18,000													-	1,715	-
19,000	19,000													-	1,715	-
20,000	20,000													-	1,715	-
21,000	21,000													-	1,715	-
22,000	22,000													-	1,715	-
23,000	23,000													-	1,715	-
24,000	24,000													-	1,715	-
25,000	25,000													-	1,715	-
26,000	26,000													-	1,715	-
27,000	27,000													-	1,715	-
28,000	28,000													-	1,715	-
29,000	29,000													-	1,715	-
30,000	30,000													-	1,715	-
31,000	31,000													-	1,715	-
32,000	32,000													-	1,715	-
33,000	33,000													-	1,715	-
34,000	34,000													-	1,715	-
35,000	35,000													-	1,715	-
36,000	36,000													-	1,715	-
37,000	37,000													-	1,715	-
38,000	38,000													-	1,715	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV Fire Lines 4 Inch

Exhibit
Schedule H-5
Page 61
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,000	39,000													-	1,715	-
40,000	40,000													-	1,715	-
41,000	41,000													-	1,715	-
42,000	42,000													-	1,715	-
43,000	43,000													-	1,715	-
44,000	44,000													-	1,715	-
45,000	45,000													-	1,715	-
46,000	46,000													-	1,715	-
47,000	47,000													-	1,715	-
48,000	48,000													-	1,715	-
49,000	49,000													-	1,715	-
50,000	50,000													-	1,715	-
51,000	51,000													-	1,715	-
52,000	52,000													-	1,715	-
53,000	53,000													-	1,715	-
54,000	54,000													-	1,715	-
55,000	55,000													-	1,715	-
56,000	56,000													-	1,715	-
57,000	57,000													-	1,715	-
58,000	58,000													-	1,715	-
59,000	59,000													-	1,715	-
60,000	60,000													-	1,715	-
61,000	61,000													-	1,715	-
62,000	62,000													-	1,715	-
63,000	63,000													-	1,715	-
64,000	64,000													-	1,715	-
65,000	65,000													-	1,715	-
66,000	66,000													-	1,715	-
67,000	67,000													-	1,715	-
68,000	68,000													-	1,715	-
69,000	69,000													-	1,715	-
70,000	70,000													-	1,715	-
71,000	71,000													-	1,715	-
72,000	72,000													-	1,715	-
73,000	73,000													-	1,715	-
74,000	74,000													-	1,715	-
75,000	75,000													-	1,715	-
76,000	76,000													-	1,715	-
77,000	77,000													-	1,715	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV Fire Lines 4 Inch

Exhibit
Schedule H-5
Page 61
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
78,000	78,000													-	1,715	-
79,000	79,000													-	1,715	-
80,000	80,000													-	1,715	-
81,000	81,000													-	1,715	-
82,000	82,000													-	1,715	-
83,000	83,000													-	1,715	-
84,000	84,000													-	1,715	-
85,000	85,000													-	1,715	-
86,000	86,000													-	1,715	-
87,000	87,000													-	1,715	-
88,000	88,000													-	1,715	-
89,000	89,000													-	1,715	-
90,000	90,000													-	1,715	-
91,000	91,000													-	1,715	-
92,000	92,000													-	1,715	-
93,000	93,000													-	1,715	-
94,000	94,000													-	1,715	-
95,000	95,000													-	1,715	-
96,000	96,000													-	1,715	-
97,000	97,000													-	1,715	-
98,000	98,000													-	1,715	-
99,000	99,000													-	1,715	-
100,000	100,000													-	1,715	-
	-													-	1,715	-
	-													-	1,715	-
	-													-	1,715	-
														-	1,715	-
	Totals	142	142	143	143	143	143	143	142	143	144	144	143	1,715		

Average Usage	-
Median Usage	-
Average # Customers	143
Change in Number of Customers	1

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: Fire Lines Up to 5 Inch

Exhibit
Schedule H-5
Page 63
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	17	17	17	17	17	18	17	17	17	17	17	17	205	205	-
1	1,000													-	205	-
2,000	2,000													-	205	-
3,000	3,000													-	205	-
4,000	4,000													-	205	-
5,000	5,000													-	205	-
6,000	6,000													-	205	-
7,000	7,000													-	205	-
8,000	8,000													-	205	-
9,000	9,000													-	205	-
10,000	10,000													-	205	-
11,000	11,000													-	205	-
12,000	12,000													-	205	-
13,000	13,000													-	205	-
14,000	14,000													-	205	-
15,000	15,000													-	205	-
16,000	16,000													-	205	-
17,000	17,000													-	205	-
18,000	18,000													-	205	-
19,000	19,000													-	205	-
20,000	20,000													-	205	-
21,000	21,000													-	205	-
22,000	22,000													-	205	-
23,000	23,000													-	205	-
24,000	24,000													-	205	-
25,000	25,000													-	205	-
26,000	26,000													-	205	-
27,000	27,000													-	205	-
28,000	28,000													-	205	-
29,000	29,000													-	205	-
30,000	30,000													-	205	-
31,000	31,000													-	205	-
32,000	32,000													-	205	-
33,000	33,000													-	205	-
34,000	34,000													-	205	-
35,000	35,000													-	205	-
36,000	36,000													-	205	-
37,000	37,000													-	205	-
38,000	38,000													-	205	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: Fire Lines Up to 5 Inch

Exhibit
Schedule H-5
Page 63
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,000	39,000													-	205	-
40,000	40,000													-	205	-
41,000	41,000													-	205	-
42,000	42,000													-	205	-
43,000	43,000													-	205	-
44,000	44,000													-	205	-
45,000	45,000													-	205	-
46,000	46,000													-	205	-
47,000	47,000													-	205	-
48,000	48,000													-	205	-
49,000	49,000													-	205	-
50,000	50,000													-	205	-
51,000	51,000													-	205	-
52,000	52,000													-	205	-
53,000	53,000													-	205	-
54,000	54,000													-	205	-
55,000	55,000													-	205	-
56,000	56,000													-	205	-
57,000	57,000													-	205	-
58,000	58,000													-	205	-
59,000	59,000													-	205	-
60,000	60,000													-	205	-
61,000	61,000													-	205	-
62,000	62,000													-	205	-
63,000	63,000													-	205	-
64,000	64,000													-	205	-
65,000	65,000													-	205	-
66,000	66,000													-	205	-
67,000	67,000													-	205	-
68,000	68,000													-	205	-
69,000	69,000													-	205	-
70,000	70,000													-	205	-
71,000	71,000													-	205	-
72,000	72,000													-	205	-
73,000	73,000													-	205	-
74,000	74,000													-	205	-
75,000	75,000													-	205	-
76,000	76,000													-	205	-
77,000	77,000													-	205	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: Fire Lines Up to 5 Inch

Exhibit
Schedule H-5
Page 63
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
78,000	78,000													-	205	-
79,000	79,000													-	205	-
80,000	80,000													-	205	-
81,000	81,000													-	205	-
82,000	82,000													-	205	-
83,000	83,000													-	205	-
84,000	84,000													-	205	-
85,000	85,000													-	205	-
86,000	86,000													-	205	-
87,000	87,000													-	205	-
88,000	88,000													-	205	-
89,000	89,000													-	205	-
90,000	90,000													-	205	-
91,000	91,000													-	205	-
92,000	92,000													-	205	-
93,000	93,000													-	205	-
94,000	94,000													-	205	-
95,000	95,000													-	205	-
96,000	96,000													-	205	-
97,000	97,000													-	205	-
98,000	98,000													-	205	-
99,000	99,000													-	205	-
100,000	100,000													-	205	-
	-													-	205	-
	-													-	205	-
	-													-	205	-
														-	205	-
Totals		17	17	17	17	17	18	17	17	17	17	17	17	205		

Average Usage	-
Median Usage	-
Average # Customers	17
Change in Number of Customers	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR Fire Lines Up to 5 Inch - School

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Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	4	4	4	4	4	4	4	4	4	4	4	4	48	48	-
1	1,000													-	48	-
2,000	2,000													-	48	-
3,000	3,000													-	48	-
4,000	4,000													-	48	-
5,000	5,000													-	48	-
6,000	6,000													-	48	-
7,000	7,000													-	48	-
8,000	8,000													-	48	-
9,000	9,000													-	48	-
10,000	10,000													-	48	-
11,000	11,000													-	48	-
12,000	12,000													-	48	-
13,000	13,000													-	48	-
14,000	14,000													-	48	-
15,000	15,000													-	48	-
16,000	16,000													-	48	-
17,000	17,000													-	48	-
18,000	18,000													-	48	-
19,000	19,000													-	48	-
20,000	20,000													-	48	-
21,000	21,000													-	48	-
22,000	22,000													-	48	-
23,000	23,000													-	48	-
24,000	24,000													-	48	-
25,000	25,000													-	48	-
26,000	26,000													-	48	-
27,000	27,000													-	48	-
28,000	28,000													-	48	-
29,000	29,000													-	48	-
30,000	30,000													-	48	-
31,000	31,000													-	48	-
32,000	32,000													-	48	-
33,000	33,000													-	48	-
34,000	34,000													-	48	-
35,000	35,000													-	48	-
36,000	36,000													-	48	-
37,000	37,000													-	48	-
38,000	38,000													-	48	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR Fire Lines Up to 5 Inch - School

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Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,000	39,000													-	48	-
40,000	40,000													-	48	-
41,000	41,000													-	48	-
42,000	42,000													-	48	-
43,000	43,000													-	48	-
44,000	44,000													-	48	-
45,000	45,000													-	48	-
46,000	46,000													-	48	-
47,000	47,000													-	48	-
48,000	48,000													-	48	-
49,000	49,000													-	48	-
50,000	50,000													-	48	-
51,000	51,000													-	48	-
52,000	52,000													-	48	-
53,000	53,000													-	48	-
54,000	54,000													-	48	-
55,000	55,000													-	48	-
56,000	56,000													-	48	-
57,000	57,000													-	48	-
58,000	58,000													-	48	-
59,000	59,000													-	48	-
60,000	60,000													-	48	-
61,000	61,000													-	48	-
62,000	62,000													-	48	-
63,000	63,000													-	48	-
64,000	64,000													-	48	-
65,000	65,000													-	48	-
66,000	66,000													-	48	-
67,000	67,000													-	48	-
68,000	68,000													-	48	-
69,000	69,000													-	48	-
70,000	70,000													-	48	-
71,000	71,000													-	48	-
72,000	72,000													-	48	-
73,000	73,000													-	48	-
74,000	74,000													-	48	-
75,000	75,000													-	48	-
76,000	76,000													-	48	-
77,000	77,000													-	48	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR Fire Lines Up to 5 Inch - School

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Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
78,000	78,000													-	48	-
79,000	79,000													-	48	-
80,000	80,000													-	48	-
81,000	81,000													-	48	-
82,000	82,000													-	48	-
83,000	83,000													-	48	-
84,000	84,000													-	48	-
85,000	85,000													-	48	-
86,000	86,000													-	48	-
87,000	87,000													-	48	-
88,000	88,000													-	48	-
89,000	89,000													-	48	-
90,000	90,000													-	48	-
91,000	91,000													-	48	-
92,000	92,000													-	48	-
93,000	93,000													-	48	-
94,000	94,000													-	48	-
95,000	95,000													-	48	-
96,000	96,000													-	48	-
97,000	97,000													-	48	-
98,000	98,000													-	48	-
99,000	99,000													-	48	-
100,000	100,000													-	48	-
	-													-	48	-
	-													-	48	-
	-													-	48	-
														-	48	-
Totals		4	4	4	4	4	4	4	4	4	4	4	4	48		

Average Usage	-
Median Usage	-
Average # Customers	4
Change in Number of Customers	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV Fire Lines 6 Inch

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Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	46	44	46	45	45	45	45	45	45	46	46	46	544	544	-
1	1,000													-	544	-
2,000	2,000													-	544	-
3,000	3,000													-	544	-
4,000	4,000													-	544	-
5,000	5,000													-	544	-
6,000	6,000													-	544	-
7,000	7,000													-	544	-
8,000	8,000													-	544	-
9,000	9,000													-	544	-
10,000	10,000													-	544	-
11,000	11,000													-	544	-
12,000	12,000													-	544	-
13,000	13,000													-	544	-
14,000	14,000													-	544	-
15,000	15,000													-	544	-
16,000	16,000													-	544	-
17,000	17,000													-	544	-
18,000	18,000													-	544	-
19,000	19,000													-	544	-
20,000	20,000													-	544	-
21,000	21,000													-	544	-
22,000	22,000													-	544	-
23,000	23,000													-	544	-
24,000	24,000													-	544	-
25,000	25,000													-	544	-
26,000	26,000													-	544	-
27,000	27,000													-	544	-
28,000	28,000													-	544	-
29,000	29,000													-	544	-
30,000	30,000													-	544	-
31,000	31,000													-	544	-
32,000	32,000													-	544	-
33,000	33,000													-	544	-
34,000	34,000													-	544	-
35,000	35,000													-	544	-
36,000	36,000													-	544	-
37,000	37,000													-	544	-
38,000	38,000													-	544	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV Fire Lines 6 Inch

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Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,000	39,000													-	544	-
40,000	40,000													-	544	-
41,000	41,000													-	544	-
42,000	42,000													-	544	-
43,000	43,000													-	544	-
44,000	44,000													-	544	-
45,000	45,000													-	544	-
46,000	46,000													-	544	-
47,000	47,000													-	544	-
48,000	48,000													-	544	-
49,000	49,000													-	544	-
50,000	50,000													-	544	-
51,000	51,000													-	544	-
52,000	52,000													-	544	-
53,000	53,000													-	544	-
54,000	54,000													-	544	-
55,000	55,000													-	544	-
56,000	56,000													-	544	-
57,000	57,000													-	544	-
58,000	58,000													-	544	-
59,000	59,000													-	544	-
60,000	60,000													-	544	-
61,000	61,000													-	544	-
62,000	62,000													-	544	-
63,000	63,000													-	544	-
64,000	64,000													-	544	-
65,000	65,000													-	544	-
66,000	66,000													-	544	-
67,000	67,000													-	544	-
68,000	68,000													-	544	-
69,000	69,000													-	544	-
70,000	70,000													-	544	-
71,000	71,000													-	544	-
72,000	72,000													-	544	-
73,000	73,000													-	544	-
74,000	74,000													-	544	-
75,000	75,000													-	544	-
76,000	76,000													-	544	-
77,000	77,000													-	544	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV Fire Lines 6 Inch

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Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
78,000	78,000													-	544	-
79,000	79,000													-	544	-
80,000	80,000													-	544	-
81,000	81,000													-	544	-
82,000	82,000													-	544	-
83,000	83,000													-	544	-
84,000	84,000													-	544	-
85,000	85,000													-	544	-
86,000	86,000													-	544	-
87,000	87,000													-	544	-
88,000	88,000													-	544	-
89,000	89,000													-	544	-
90,000	90,000													-	544	-
91,000	91,000													-	544	-
92,000	92,000													-	544	-
93,000	93,000													-	544	-
94,000	94,000													-	544	-
95,000	95,000													-	544	-
96,000	96,000													-	544	-
97,000	97,000													-	544	-
98,000	98,000													-	544	-
99,000	99,000													-	544	-
100,000	100,000													-	544	-
	-													-	544	-
	-													-	544	-
	-													-	544	-
														-	544	-
Totals		46	44	46	45	45	45	45	45	45	46	46	46	544		

Average Usage	-
Median Usage	-
Average # Customers	45
Change in Number of Customers	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR Fire Lines 6 Inch

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Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	9	9	9	9	9	9	9	9	9	9	9	12	111	111	-
1	1,000													-	111	-
2,000	2,000													-	111	-
3,000	3,000													-	111	-
4,000	4,000													-	111	-
5,000	5,000													-	111	-
6,000	6,000													-	111	-
7,000	7,000													-	111	-
8,000	8,000													-	111	-
9,000	9,000													-	111	-
10,000	10,000													-	111	-
11,000	11,000													-	111	-
12,000	12,000													-	111	-
13,000	13,000													-	111	-
14,000	14,000													-	111	-
15,000	15,000													-	111	-
16,000	16,000													-	111	-
17,000	17,000													-	111	-
18,000	18,000													-	111	-
19,000	19,000													-	111	-
20,000	20,000													-	111	-
21,000	21,000													-	111	-
22,000	22,000													-	111	-
23,000	23,000													-	111	-
24,000	24,000													-	111	-
25,000	25,000													-	111	-
26,000	26,000													-	111	-
27,000	27,000													-	111	-
28,000	28,000													-	111	-
29,000	29,000													-	111	-
30,000	30,000													-	111	-
31,000	31,000													-	111	-
32,000	32,000													-	111	-
33,000	33,000													-	111	-
34,000	34,000													-	111	-
35,000	35,000													-	111	-
36,000	36,000													-	111	-
37,000	37,000													-	111	-
38,000	38,000													-	111	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR Fire Lines 6 Inch

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Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,000	39,000													-	111	-
40,000	40,000													-	111	-
41,000	41,000													-	111	-
42,000	42,000													-	111	-
43,000	43,000													-	111	-
44,000	44,000													-	111	-
45,000	45,000													-	111	-
46,000	46,000													-	111	-
47,000	47,000													-	111	-
48,000	48,000													-	111	-
49,000	49,000													-	111	-
50,000	50,000													-	111	-
51,000	51,000													-	111	-
52,000	52,000													-	111	-
53,000	53,000													-	111	-
54,000	54,000													-	111	-
55,000	55,000													-	111	-
56,000	56,000													-	111	-
57,000	57,000													-	111	-
58,000	58,000													-	111	-
59,000	59,000													-	111	-
60,000	60,000													-	111	-
61,000	61,000													-	111	-
62,000	62,000													-	111	-
63,000	63,000													-	111	-
64,000	64,000													-	111	-
65,000	65,000													-	111	-
66,000	66,000													-	111	-
67,000	67,000													-	111	-
68,000	68,000													-	111	-
69,000	69,000													-	111	-
70,000	70,000													-	111	-
71,000	71,000													-	111	-
72,000	72,000													-	111	-
73,000	73,000													-	111	-
74,000	74,000													-	111	-
75,000	75,000													-	111	-
76,000	76,000													-	111	-
77,000	77,000													-	111	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR Fire Lines 6 Inch

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Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
78,000	78,000													-	111	-
79,000	79,000													-	111	-
80,000	80,000													-	111	-
81,000	81,000													-	111	-
82,000	82,000													-	111	-
83,000	83,000													-	111	-
84,000	84,000													-	111	-
85,000	85,000													-	111	-
86,000	86,000													-	111	-
87,000	87,000													-	111	-
88,000	88,000													-	111	-
89,000	89,000													-	111	-
90,000	90,000													-	111	-
91,000	91,000													-	111	-
92,000	92,000													-	111	-
93,000	93,000													-	111	-
94,000	94,000													-	111	-
95,000	95,000													-	111	-
96,000	96,000													-	111	-
97,000	97,000													-	111	-
98,000	98,000													-	111	-
99,000	99,000													-	111	-
100,000	100,000													-	111	-
	-													-	111	-
	-													-	111	-
	-													-	111	-
														-	111	-
Totals		9	9	9	9	9	9	9	9	9	9	9	12	111		

Average Usage	-
Median Usage	-
Average # Customers	9
Change in Number of Customers	3

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV Fire Lines 8 Inch

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Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	10	10	9	11	10	10	10	10	10	10	10	10	120	120	-
1	1,000													-	120	-
2,000	2,000													-	120	-
3,000	3,000													-	120	-
4,000	4,000													-	120	-
5,000	5,000													-	120	-
6,000	6,000													-	120	-
7,000	7,000													-	120	-
8,000	8,000													-	120	-
9,000	9,000													-	120	-
10,000	10,000													-	120	-
11,000	11,000													-	120	-
12,000	12,000													-	120	-
13,000	13,000													-	120	-
14,000	14,000													-	120	-
15,000	15,000													-	120	-
16,000	16,000													-	120	-
17,000	17,000													-	120	-
18,000	18,000													-	120	-
19,000	19,000													-	120	-
20,000	20,000													-	120	-
21,000	21,000													-	120	-
22,000	22,000													-	120	-
23,000	23,000													-	120	-
24,000	24,000													-	120	-
25,000	25,000													-	120	-
26,000	26,000													-	120	-
27,000	27,000													-	120	-
28,000	28,000													-	120	-
29,000	29,000													-	120	-
30,000	30,000													-	120	-
31,000	31,000													-	120	-
32,000	32,000													-	120	-
33,000	33,000													-	120	-
34,000	34,000													-	120	-
35,000	35,000													-	120	-
36,000	36,000													-	120	-
37,000	37,000													-	120	-
38,000	38,000													-	120	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV Fire Lines 8 Inch

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Page 67
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,000	39,000													-	120	-
40,000	40,000													-	120	-
41,000	41,000													-	120	-
42,000	42,000													-	120	-
43,000	43,000													-	120	-
44,000	44,000													-	120	-
45,000	45,000													-	120	-
46,000	46,000													-	120	-
47,000	47,000													-	120	-
48,000	48,000													-	120	-
49,000	49,000													-	120	-
50,000	50,000													-	120	-
51,000	51,000													-	120	-
52,000	52,000													-	120	-
53,000	53,000													-	120	-
54,000	54,000													-	120	-
55,000	55,000													-	120	-
56,000	56,000													-	120	-
57,000	57,000													-	120	-
58,000	58,000													-	120	-
59,000	59,000													-	120	-
60,000	60,000													-	120	-
61,000	61,000													-	120	-
62,000	62,000													-	120	-
63,000	63,000													-	120	-
64,000	64,000													-	120	-
65,000	65,000													-	120	-
66,000	66,000													-	120	-
67,000	67,000													-	120	-
68,000	68,000													-	120	-
69,000	69,000													-	120	-
70,000	70,000													-	120	-
71,000	71,000													-	120	-
72,000	72,000													-	120	-
73,000	73,000													-	120	-
74,000	74,000													-	120	-
75,000	75,000													-	120	-
76,000	76,000													-	120	-
77,000	77,000													-	120	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: BV Fire Lines 8 Inch

Exhibit
Schedule H-5
Page 67
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
78,000	78,000													-	120	-
79,000	79,000													-	120	-
80,000	80,000													-	120	-
81,000	81,000													-	120	-
82,000	82,000													-	120	-
83,000	83,000													-	120	-
84,000	84,000													-	120	-
85,000	85,000													-	120	-
86,000	86,000													-	120	-
87,000	87,000													-	120	-
88,000	88,000													-	120	-
89,000	89,000													-	120	-
90,000	90,000													-	120	-
91,000	91,000													-	120	-
92,000	92,000													-	120	-
93,000	93,000													-	120	-
94,000	94,000													-	120	-
95,000	95,000													-	120	-
96,000	96,000													-	120	-
97,000	97,000													-	120	-
98,000	98,000													-	120	-
99,000	99,000													-	120	-
100,000	100,000													-	120	-
	-													-	120	-
	-													-	120	-
	-													-	120	-
														-	120	-
Totals		10	10	9	11	10	10	10	10	10	10	10	10	120		

Average Usage	-
Median Usage	-
Average # Customers	10
Change in Number of Customers	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR Fire Lines 8 Inch

Exhibit
Schedule H-5
Page 68
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	3	3	3	3	3	3	3	3	4	4	4	4	40	40	-
1	1,000													-	40	-
2,000	2,000													-	40	-
3,000	3,000													-	40	-
4,000	4,000													-	40	-
5,000	5,000													-	40	-
6,000	6,000													-	40	-
7,000	7,000													-	40	-
8,000	8,000													-	40	-
9,000	9,000													-	40	-
10,000	10,000													-	40	-
11,000	11,000													-	40	-
12,000	12,000													-	40	-
13,000	13,000													-	40	-
14,000	14,000													-	40	-
15,000	15,000													-	40	-
16,000	16,000													-	40	-
17,000	17,000													-	40	-
18,000	18,000													-	40	-
19,000	19,000													-	40	-
20,000	20,000													-	40	-
21,000	21,000													-	40	-
22,000	22,000													-	40	-
23,000	23,000													-	40	-
24,000	24,000													-	40	-
25,000	25,000													-	40	-
26,000	26,000													-	40	-
27,000	27,000													-	40	-
28,000	28,000													-	40	-
29,000	29,000													-	40	-
30,000	30,000													-	40	-
31,000	31,000													-	40	-
32,000	32,000													-	40	-
33,000	33,000													-	40	-
34,000	34,000													-	40	-
35,000	35,000													-	40	-
36,000	36,000													-	40	-
37,000	37,000													-	40	-
38,000	38,000													-	40	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR Fire Lines 8 Inch

Exhibit
Schedule H-5
Page 68
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,000	39,000													-	40	-
40,000	40,000													-	40	-
41,000	41,000													-	40	-
42,000	42,000													-	40	-
43,000	43,000													-	40	-
44,000	44,000													-	40	-
45,000	45,000													-	40	-
46,000	46,000													-	40	-
47,000	47,000													-	40	-
48,000	48,000													-	40	-
49,000	49,000													-	40	-
50,000	50,000													-	40	-
51,000	51,000													-	40	-
52,000	52,000													-	40	-
53,000	53,000													-	40	-
54,000	54,000													-	40	-
55,000	55,000													-	40	-
56,000	56,000													-	40	-
57,000	57,000													-	40	-
58,000	58,000													-	40	-
59,000	59,000													-	40	-
60,000	60,000													-	40	-
61,000	61,000													-	40	-
62,000	62,000													-	40	-
63,000	63,000													-	40	-
64,000	64,000													-	40	-
65,000	65,000													-	40	-
66,000	66,000													-	40	-
67,000	67,000													-	40	-
68,000	68,000													-	40	-
69,000	69,000													-	40	-
70,000	70,000													-	40	-
71,000	71,000													-	40	-
72,000	72,000													-	40	-
73,000	73,000													-	40	-
74,000	74,000													-	40	-
75,000	75,000													-	40	-
76,000	76,000													-	40	-
77,000	77,000													-	40	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Water Division
Test Year Ended April 30, 2023
Meter Size: RR Fire Lines 8 Inch

Exhibit
Schedule H-5
Page 68
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
78,000	78,000													-	40	-
79,000	79,000													-	40	-
80,000	80,000													-	40	-
81,000	81,000													-	40	-
82,000	82,000													-	40	-
83,000	83,000													-	40	-
84,000	84,000													-	40	-
85,000	85,000													-	40	-
86,000	86,000													-	40	-
87,000	87,000													-	40	-
88,000	88,000													-	40	-
89,000	89,000													-	40	-
90,000	90,000													-	40	-
91,000	91,000													-	40	-
92,000	92,000													-	40	-
93,000	93,000													-	40	-
94,000	94,000													-	40	-
95,000	95,000													-	40	-
96,000	96,000													-	40	-
97,000	97,000													-	40	-
98,000	98,000													-	40	-
99,000	99,000													-	40	-
100,000	100,000													-	40	-
	-													-	40	-
	-													-	40	-
	-													-	40	-
														-	40	-
Totals		3	3	3	3	3	3	3	3	4	4	4	4	40		

Average Usage	-
Median Usage	-
Average # Customers	3
Change in Number of Customers	1

CONSOLIDATED SEWER SCHEDULE A

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Computation of Increase in Gross Revenue
Requirements As Adjusted

Exhibit
Schedule A-1
Page 1
Witness: Bourassa

Line No.						
1	Fair Value Rate Base				$	8,944,121
2						
3	Adjusted Operating Income				$	432,737
4						
5	Current Rate of Return					4.84%
6						
7	Required Operating Income				$	799,175
8						
9	Required Rate of Return on Fair Value Rate Base					8.94%
10						
11	Operating Income Deficiency				$	366,438
12						
13	Gross Revenue Conversion Factor					1.3708
14						
15	Increase in Gross Revenue					
16	Requirement				$	502,321
17						
18	Adjusted Test Year Revenues				$	1,852,455
19	Increase in Gross Revenue Revenue Requirement				$	502,321
20	Proposed Revenue Requirement				$	2,354,777
21	% Increase					27.12%
22						
23	**Customer**		**Present**	**Proposed**	**Dollar**	**Percent**
24	**Classification**		**Rates**	**Rates**	**Increase**	**Increase**
25	5/8X3/4 Inch	Residential	$ 1,338,893	$ 1,687,005	$ 348,112	26.00%
26	3/4 Inch	Residential	6,438	8,112	1,674	26.00%
27	1 Inch	Residential	8,171	10,296	2,124	26.00%
28						
29		Subtotal	$ 1,353,502	$ 1,705,413	$ 351,911	26.00%
30						
31	5/8X3/4 Inch	Commercial	$ 58,141	$ 75,054	$ 16,912	29.09%
32	1 Inch	Commercial	70,457	91,460	21,003	29.81%
33	1 1/2 Inch	Commercial	17,624	22,845	5,221	29.62%
34	2 Inch	Commercial	80,389	104,513	24,125	30.01%
35	3 Inch	Commercial	10,150	13,130	2,980	29.36%
36	4 Inch	Commercial	39,326	52,665	13,340	33.92%
37						
38		Subtotal	$ 276,086	$ 359,667	$ 83,581	30.27%
39						
40	5/8X3/4 Inch	Commercial (SCUSD)	$ 1,201	$ 1,513	$ 312	26.00%
41	1.5 Inch	Commercial (SCUSD)	1,316	1,658	342	26.00%
42	2 Inch	Commercial (SCUSD)	117,367	156,729	39,362	33.54%
43	4 Inch	Commercial (SCUSD)	31,327	41,888	10,561	
44	6 Inch	Commercial (SCUSD)	15,431	20,066	4,635	30.04%
45		Subtotal	$ 166,641	$ 221,854	$ 55,212	33.13%
46						
47						
48	5/8X3/4 Inch	Multi-tenant	$ 11,222	$ 14,452	3,231	28.79%
49	1 1/2 Inch	Multi-tenant	1,462	1,855	393	26.90%
50						
51		Subtotal	$ 12,683	$ 16,307	$ 3,624	28.57%
52						
53	Revenue Annualization		39,806	50,536	10,730	
54	Other Water Revenues		1,430	1,430	-	0.00%
55	Reconciling Amount		2,306	(430)	(2,736)	-118.65%
56	Rounding		(1)	-	-	
57	**Total of Water Revenues**		$ 1,852,455	$ 2,354,777	$ 502,321	27.12%
58						
59						
60	SUPPORTING SCHEDULES:					
61	B-1					
62	C-1					
63	C-3					
64	H-1					

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Summary of Results of Operations

Exhibit
Schedule A-2
Page 1
Witness: Bourassa

Line No.	Description	Prior Years Ended 4/30/2021	Prior Years Ended 4/30/2022	Test Year Actual 4/30/2023	Test Year Adjusted 4/30/2023	Projected Year Present Rates 4/30/2024	Projected Year Proposed Rates 4/30/2024
1	Gross Revenues	$ 1,609,700	$ 1,686,064	$ 1,728,270	$ 1,852,455	$ 1,852,455	$ 2,354,777
2							
3	Revenue Deductions and	944,853	1,063,730	1,189,926	1,419,718	1,419,718	1,555,602
4	Operating Expenses						
5							
6	Operating Income	$ 664,847	$ 622,334	$ 538,344	$ 432,737	$ 432,737	$ 799,175
7							
8	Other Income and	(6,429)	(4,196)	17,206	17,206	17,206	17,206
9	Deductions						
10							
11	Interest Expense	-	-	-	(270,309)	(270,309)	(270,309)
12							
13	Net Income	$ 658,418	$ 618,139	$ 555,550	$ 179,634	$ 179,634	$ 546,072
14							
15	Common Shares	1,000	1,000	1,000	1,000	1,000	1,000
16							
17	Earned Per Average						
18	Common Share	658.42	618.14	555.55	179.63	179.63	546.07
19							
20	Dividends Paid	-	-	-	-	350,000	350,000
21							
22	Dividends Per						
23	Common Share	-	-	-	-	350.00	350.00
24							
25	Payout Ratio	-	-	-	-	1.95	0.64
26							
27	Return on Average						
28	Invested Capital	8.74%	7.56%	6.01%	1.86%	1.61%	4.80%
29							
30	Return on Year End						
31	Capital	8.32%	7.33%	5.53%	1.79%	1.46%	4.30%
32							
33	Return on Average						
34	Common Equity	11.57%	9.53%	7.33%	2.59%	2.64%	7.92%
35							
36	Return on Year End						
37	Common Equity	10.73%	9.04%	6.68%	2.56%	3.41%	9.99%
38							
39	Times Bond Interest Earned						
40	Before Income Taxes	-	-	-	1.80	1.80	3.60
41							
42	Times Total Interest and						
43	Preferred Dividends Earned						
44	After Income Taxes	-	-	-	0.66	0.66	2.02
45							
46							
47							
48							
49							
50	SUPPORTING SCHEDULES						
51	C-1						
52	E-2						
53	F-1						
54							

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Summary of Capital Structure

Exhibit
Schedule A-3
Page 1
Witness: Bourassa

Line No.	Description:	Prior Years Ended 4/30/2021	Prior Years Ended 4/30/2022	Test Year 4/30/2023	Projected Year 4/30/2024
1					
2					
3	Short-Term Debt	-	-	-	-
3					
4	Long-Term Debt	-	-	-	4,489,033
5					
6	Total Debt	$ -	$ -	$ -	$ 4,489,033
7					
8					
9	Preferred Stock	-	-	-	-
10					
11	Common Equity	6,138,778	6,835,801	8,313,820	5,269,735
12					
13					
14	Total Capital & Debt	$ 6,138,778	$ 6,835,801	$ 8,313,820	$ 9,758,768
15					
16					
17	Capitalization Ratios:				
18					
19	Long-Term Debt	0.00%	0.00%	0.00%	46.00%
20					
21	Total Debt	0.00%	0.00%	0.00%	46.00%
22					
23					
24	Preferred Stock	-	-	-	-
25					
26	Common Equity	100.00%	100.00%	100.00%	54.00%
27					
28					
29	Total Capital	100.00%	100.00%	100.00%	100.00%
30					
31					
32	Weighted Cost of				
33	Senior Capital	0.00%	0.00%	0.00%	3.02%
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45	SUPPORTING SCHEDULES:				
46	E-1				
47	D-1				
48					
49					
50					

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Construction Expenditures
and Gross Utility Plant in Service

Exhibit
Schedule A-4
Page 1
Witness: Bourassa

Line No.		Construction Expenditures	Net Plant Placed in Service	Gross Utility Plant in Service
1				
2				
3				
4	Prior Year Ended 04/30/2021	1,220,168	1,220,168	14,941,339
5				
6	Prior Year Ended 4/30/2022	980,309	1,186,883	16,128,222
7				
8	Test Year Ended 04/30/2023	2,172,626	1,507,819	17,636,042
9				
10	Projected Year Ended 04/30/2024	775,426	775,426	18,411,468
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34	SUPPORTING SCHEDULES:			
35	B-2			
36	E-5			
37	F-3			
38				
39				
40				

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Summary Statements of Cash Flows

Exhibit
Schedule A-5
Page 1
Witness: Bourassa

Line No.		Prior Year Ended 4/30/2021	Prior Year Ended 4/30/2022	Test Year Ended 4/30/2023	Projected Year Present Rates 4/30/2024	Projected Year Proposed Rates 4/30/2024
5	Cash Flows from Operating Activities					
6	Net Income	$ 658,418	$ 618,139	$ 555,550	$ 179,634	$ 546,072
7	Adjustments to reconcile net income to net cash					
8	provided by operating activities:					
9	Depreciation and Amortization	311,756	358,812	450,406	454,558	454,558
10	Other -Adjustments	(6,157)	(13,931)	(25,662)	(294,549)	(294,549)
11	Changes in Certain Assets and Liabilities:				-	-
12	Accounts Receivable	456	11,437	(6,853)	-	-
13	Unbilled Revenues	-	-	-	-	-
14	Materials and Supplies Inventory	-	-	-	-	-
15	Prepaid Expenses	-	-	(1,875)	-	-
16	Deferred Charges	900	2,700	-	-	-
17	Notes Receivable	297	624	(921)	-	-
18	Accounts Payable	-	-	-	-	-
19	Intercompany payable	-	-	-	-	-
20	Customer Meter Deposits	-	-	-	-	-
21	Taxes Payable	-	-	-	-	-
22	Other assets and liabilities	30,726	(50,244)	303,022	1,118,834	1,118,834
23	Rounding	(1)	(1)	2	-	
24	Net Cash Flow provided by Operating Activities	$ 996,395	$ 927,536	$ 1,273,669	$ 1,458,478	$ 1,824,915
25	Cash Flow From Investing Activities:					
26	Capital Expenditures	(1,220,168)	(980,309)	(2,172,626)	(2,454,504)	(2,454,504)
27	Plant Held for Future Use	-	-	-		
28	Changes in debt reserve fund	-	-	-		
29	Net Cash Flows from Investing Activities	$ (1,220,168)	$ (980,309)	$ (2,172,626)	$ (2,454,504)	$ (2,454,504)
30	Cash Flow From Financing Activities					
31	Change in Restricted Cash	-	-	-	-	-
32	Proceeds from Long-Term Debt	-	-	-	-	-
33	Net receipt of contributions in aid of construction	-	-	-	(0)	(0)
34	Net receipts of advances in aid of construction	5,000	10,000	605	-	-
35	Net Proceeds of of Long-Term Debt	-	-	-	4,489,033	4,657,594
36	Dividends Paid	-	-	-	(350,000)	(350,000)
37	Net Distributions to Rebalance Capital Structure				(2,859,240)	(3,027,801)
38	Deferred Financing Costs	-	-	-	-	-
39	Paid in Capital	218,773	42,773	898,351	-	-
40	Net Cash Flows Provided by Financing Activities	$ 223,773	$ 52,773	$ 898,956	$ 1,279,793	$ 1,279,793
41	Increase(decrease) in Cash and Cash Equivalents	0	(0)	(1)	283,766	650,203
42	Cash and Cash Equivalents at Beginning of Year	-	0	0	(0)	(0)
43	Cash and Cash Equivalents at End of Year	$ 0	$ 0	$ (0)	$ 283,766	$ 650,203
44						
45						
46						
47						
48	SUPPORTING SCHEDULES:					
49	E-3					
50	F-2					
51						
52						

CONSOLIDATED SEWER
SCHEDULE B

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Summary of Rate Base

Exhibit
Schedule B-1
Page 1
Witness: Bourassa

Line No.		Original Cost Rate base	Fair Value Rate Base
1			
2	Gross Utility Plant in Service	$ 21,143,833	$ 21,143,833
3	Less: Accumulated Depreciation	9,637,909	9,637,909
4			
5	Net Utility Plant in Service	$ 11,505,924	$ 11,505,924
6			
7	Less:		
8	Advances in Aid of Construction	-	-
9			
10	Contributions in Aid of Construction	5,575,588	5,575,588
11			
12	Accumulated Amortization of CIAC	(4,358,243)	(4,358,243)
13			
14	Customer Meter Deposits	-	-
15	Customer Security Deposits	-	-
16	Accumulated Deferred Income Tax	1,129,686	1,129,686
17	Excess Accumulated Deferred Income Taxes (EADIT)	257,366	257,366
18			
19	Plus:		
20	Unamortized Finance		
21	Charges	-	-
22	Prepayments	1,875	1,875
23	Materials and Supplies	-	-
24	Cash Working capital	40,718	40,718
25			
26	Total Rate Base	$ 8,944,121	$ 8,944,121
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41	SUPPORTING SCHEDULES:		
42	B-2		
43	B-3		
44	B-5		
45	E-1		
46			
47			
48			
49			
50			

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments

Exhibit
Schedule B-2
Page 1
Witness: Bourassa

Line No.		Actual at End of Test Year	Proforma Adjustment	Adjusted at end of Test Year
1	Gross Utility			
2	Plant in Service	$ 17,636,042	3,507,791	$ 21,143,833
3				
4	**Less:**			
5	Accumulated			
6	Depreciation	9,845,683	(207,774)	9,637,909
7				
8				
9	Net Utility Plant			
10	in Service	$ 7,790,359		$ 11,505,924
11				
12	**Less:**			
13	Advances in Aid of			
14	Construction	0	(0)	-
15				
16	Contributions in Aid of			
17	Construction - Gross	5,575,588	-	5,575,588
18				
19	Accumulated Amortization of CIAC	(4,271,469)	(86,774)	(4,358,243)
20				
21	Customer Meter Deposits	-	-	-
22	Customer Security Deposits	-	-	-
23	Accumulated Deferred Income Tax	10,852	1,118,834	1,129,686
24	Excess Accumulated Deferred Income Taxes (EADIT)	-	257,366	257,366
25				
26				
27	**Plus:**			
28	Unamortized Finance			
29	Charges	-		-
30	Prepayments	1,875		1,875
31	Materials and Supplies	-		-
32	Working capital	-	40,718	40,718
33				-
34				
35	Total	$ 6,477,262		$ 8,944,121
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46	SUPPORTING SCHEDULES:			RECAP SCHEDULES:
47	B-2, pages 2			B-1
48	E-1			
49				
50				
51				

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments

Exhibit
Schedule B-2
Page 2
Witness: Bourassa

Line No.		Actual at End of Test Year	1 Plant-in-Service	2 Accumulated Depreciation	3 CIAC	4 AIAC	5 ADIT	6 EADIT	7 Cash Working Capital	Adjusted at end of Test Year
						Proforma Adjustments				
1	Gross Utility									
2	Plant in Service	$ 17,636,042	3,507,791							$ 21,143,833
3										
4	**Less:**									
5	Accumulated									
6	Depreciation	9,845,683		(207,774)						9,637,909
7										
8										
9	Net Utility Plant									
10	in Service	$ 7,790,359	$ 3,507,791	$ 207,774	$ -	$ -	$ -	$ -	$ -	$ 11,505,924
11										
12	**Less:**									
13	Advances in Aid of									
14	Construction	0				(0)				-
15										
16	Contributions in Aid of									
17	Construction (CIAC)	5,575,588			-					5,575,588
18										
19	Accumulated Amort of CIAC	(4,271,469)			(86,774)					(4,358,243)
20										
21	Customer Meter Deposits	-								-
22	Customer Security Deposits	-								-
23	Accumulated Deferred Income Taxes	10,852					1,118,834			1,129,686
24	Excess Accum. Def. Inc. Taxes (EADIT)	-						257,366		257,366
25										
26	**Plus:**									
27	Unamortized Finance									
28	Charges	-								-
29	Prepayments	1,875								1,875
30	Materials and Supplies	-								-
31	Allowance for Cash Working Capital	-							40,718	40,718
32										
33	Total	$ 6,477,262	$ 3,507,791	$ 207,774	$ 86,774	$ 0	$ (1,118,834)	$ (257,366)	$ 40,718	$ 8,944,121
34										
35										
36										
37	SUPPORTING SCHEDULES:						RECAP SCHEDULES:			
38	B-2, pages 3-8						B-1			
39	E-1									
40										
41										

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1

Exhibit
Schedule B-2
Page 3
Witness: Bourassa

Plant-in-Service

Line No.	Acct. No.	Description	Actual Orginal Cost	Adjustments A Corporate Allocated Plant	B PTY Plant	D Adjustments to Reconcile Plant to Reconstruction	Adjusted Original Cost
1							
2							
6	106	Construction Compl. Not Class.	$ 480,934		$ -	$ (480,934)	$ -
7	351	Organization	5,785		-	0	5,785
8	352	Franchise	417		-	-	417
9	353	Land	7,545		-	-	7,545
10	354	Structures & Improvements	480,398		-	7,131	487,529
11	355	Power Generation	-		-	-	-
12	360	Collection Sewer Forced	1,380,781		76,330	26,159	1,483,269
13	361	Collection Sewers Gravity	7,534,967		389,276	2,060,503	9,984,746
14	362	Special Collecting Structures	-		-	-	-
15	363	Customer Services	1,407,314		70,258	6,094	1,483,665
16	364	Flow Measuring Devices	65,412		-	(0)	65,412
17	366	Reuse Services	-		-	-	-
18	367	Reuse Meters And Installation	-		-	-	-
19	370	Receiving Wells	867,120		-	-	867,120
20	371	Pumping Equipment	1,401,308		323,469	96,937	1,821,714
21	374	Reuse Distribution Reservoirs	-		-	-	-
22	375	Reuse Trans. and Dist. System	-		-	-	-
23	380	Treatment & Disposal Equipment	1,052,639		68,460	(0)	1,121,100
24	380.1	Nogales WWTP	2,431,717		-	-	2,431,717
25	381	Plant Sewers	15,362		-	(0)	15,362
26	382	Outfall Sewer Lines	-		-	-	-
27	389	Other Sewer Plant & Equipment	54,250		-	4,713	58,963
28	390	Office Furniture & Equipment	110,869		-	596	111,465
29	390.1	Computers and Software	97,386		-	845	98,231
30	391	Transportation Equipment	6,323		-	49,685	56,007
31	392	Stores Equipment	-		-	-	-
32	393	Tools, Shop And Garage Equip	96,807		32,540	521	129,869
33	394	Laboratory Equip	6,132		-	(2,192)	3,940
34	395	Power Operated Equip	29,947		-	-	29,947
35	396	Communication Equip	23,609		-	4,097	27,706
36	397	Miscellaneous Equip.	-		-	-	-
37	398	Other Tangible Plant	79,019		-	(3,913)	75,106
38							
39		SUBTOTAL	$ 17,636,042	$ -	$ 960,333	$ 1,770,240	$ 20,366,615
40							-
41	903	Land and Land Rights		$ 2,882	$ -		$ 2,882
42	904	Structures and Improvments		95,328	-		95,328
43	940	Office Furniture and Fixtures		13,041	-		13,041
44	940.1	Computers and Software		13,266	22,378		35,644
45	940.2	Customer First		618,669	-		618,669
46	955	Power Generation		70	-		70
47	995	Power Operated Equipment		11,583	-		11,583
48							-
49		TOTALS	$ 17,636,042	$ 754,840	$ 982,711	$ 1,770,240	$ 21,143,833
50							
51	Plant-in-Service per Books						$ 17,636,042
52							
53	Increase (decrease) in Plant-in-Service						$ 3,507,791
54							
55	Adjustment to Plant-in-Service						$ 3,507,791
56							
57	SUPPORTING SCHEDULES					RECAP SCHEDULES:	
58	B-2, pages 3.1 to 3.3					B-2, page 2	
59							

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1 - A

Exhibit
Schedule B-2
Page 3.1
Witness: Bourassa

Line No.						
1	Corporate Plant					
2			[1]	[2]	[3]	[4] = [1]x[2]x[3]
3				Liberty		Allocated
4	Acct.		Original	Utilities		Original
5	No.	Description	Cost	Factor	Factor	Cost
6	903	Land and Land Rights	$ 1,364,008	6.6567%	2.3884%	$ 2,169
7	904	Structures and Improvements	11,557,420	6.6567%	2.3884%	18,375
8						
9						
10						
11						
12	LU Sub-Corp. Plant (8020)					
13						
14	903	Land and Land Rights	$ 58,167	51.39%	2.3884%	$ 714
15	904	Structures and Improvements	6,269,845	51.39%	2.3884%	76,953
16	940	Office Furniture and Equipment	1,062,563	51.39%	2.3884%	13,041
17	940.1	Computers and Software	555,453	100.00%	2.3884%	13,266
18	940.2	Customer First	22,609,111	100.00%	2.7364%	618,669
19	955	Power Generation	5,710	51.39%	2.3884%	70
20	995	Power Operated Equipment	943,696	51.39%	2.3884%	11,583
21						
22	Totals					
23						
24	903	Land and Land Rights	$ 1,422,174			$ 2,882
25	904	Structures and Improvements	17,827,266			95,328
26	940	Office Furniture and Equipment	1,062,563			13,041
27	940.1	Computers and Software	555,453			13,266
28	940.2	Customer First	22,609,111			618,669
29	955	Power Generation	5,710			70
30	995	Power Operated Equipment	943,696			11,583
31			44,425,973			754,840
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42		Plant Held for Future Use				
43		TOTALS	$ 133,277,919			$ 2,264,519
44						
45						
46	SUPPORTING SCHEDULE				RECAP SCHEDULES:	
47	Work papers				B-2, page 3	
48	Testimony					

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1 - B

Exhibit
Schedule B-2
Page 3.2
Witness: Bourassa

Line No.				
1	Post-Test Year Plant			
2				
3				
4	Acct.			Orginal
5	No.	Description		Cost
6	106	Construction Completed Not Classified	$	-
7	351	Organization		-
8	352	Franchise		-
9	353	Land		-
10	354	Structures & Improvements		-
11	355	Power Generation		-
12	360	Collection Sewer Forced		76,330
13	361	Collection Sewers Gravity		389,276
14	362	Special Collecting Structures		-
15	363	Customer Services		70,258
16	364	Flow Measuring Devices		-
17	366	Reuse Services		-
18	367	Reuse Meters And Installation		-
19	370	Receiving Wells		-
20	371	Pumping Equipment		323,469
21	374	Reuse Distribution Reservoirs		-
22	375	Reuse Trans. and Dist. System		-
23	380	Treatment & Disposal Equipment		68,460
24	380.1	Nogales WWTP		-
25	381	Plant Sewers		-
26	382	Outfall Sewer Lines		-
27	389	Other Sewer Plant & Equipment		-
28	390	Office Furniture & Equipment		-
29	390.1	Computers and Software		-
30	391	Transportation Equipment		-
31	392	Stores Equipment		-
32	393	Tools, Shop And Garage Equip		32,540
33	394	Laboratory Equip		-
34	395	Power Operated Equipment		-
35	396	Communication Equip		-
36	397	Miscellaenous Equip.		-
37	398	Other Tangible Plant		-
38				
39				
40				
41				
42				
43				
44		Subtotal	$	960,333
45				
46	903	Land and Land Rights	$	-
47	904	Structures and Improvments	$	-
48	940	Office Furniture and Fixtures		-
49	940.1	Computers and Software		22,378
50	940.2	Customer First		-
51	955	Power Generation		-
52	995	Power Operated Equipment		-
53		Subtotal	$	22,378
54				
55		Total	$	982,711
56				
57				
58	SUPPORTING SCHEDULE		RECAP SCHEDULES:	
59	Work Papers		B-2, page 3	
60				

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1 - C

Exhibit
Schedule B-2
Page 3.3
Witness: Bourassa

Reconciliation of Plant to Plant Reconstruction

Line No.	Acct. No.	Description	Orginal Cost	B-2 Adjustments	Adjusted Orginal Cost	Plant Per Reconstruction	Difference
6	106	Construction Completed Not Classified	$ 480,934	$ -	$ 480,934	$ -	$ (480,934)
7	351	Organization	5,785	-	5,785	5,785	0
8	352	Franchise	417	-	417	417	-
9	353	Land	7,545	-	7,545	7,545	-
10	354	Structures & Improvements	480,398	-	480,398	487,529	7,131
11	355	Power Generation	-	-	-	-	-
12	360	Collection Sewer Forced	1,380,781	76,330	1,457,110	1,483,269	26,159
13	361	Collection Sewers Gravity	7,534,967	389,276	7,924,243	9,984,746	2,060,503
14	362	Special Collecting Structures	-	-	-	-	-
15	363	Customer Services	1,407,314	70,258	1,477,572	1,483,665	6,094
16	364	Flow Measuring Devices	65,412	-	65,412	65,412	(0)
17	366	Reuse Services	-	-	-	-	-
18	367	Reuse Meters And Installation	-	-	-	-	-
19	370	Receiving Wells	867,120	-	867,120	867,120	-
20	371	Pumping Equipment	1,401,308	323,469	1,724,777	1,821,714	96,937
21	374	Reuse Distribution Reservoirs	-	-	-	-	-
22	375	Reuse Trans. and Dist. System	-	-	-	-	-
23	380	Treatment & Disposal Equipment	1,052,639	68,460	1,121,100	1,121,100	(0)
24	380.1	Nogales WWTP	2,431,717		2,431,717	2,431,717	-
25	381	Plant Sewers	15,362	-	15,362	15,362	(0)
26	382	Outfall Sewer Lines	-	-	-	-	-
27	389	Other Sewer Plant & Equipment	54,250	-	54,250	58,963	4,713
28	390	Office Furniture & Equipment	110,869	-	110,869	111,465	596
29	390.1	Computers and Software	97,386	-	97,386	98,231	845
30	391	Transportation Equipment	6,323	-	6,323	56,007	49,685
31	392	Stores Equipment	-	-	-	-	-
32	393	Tools, Shop And Garage Equip	96,807	32,540	129,347	129,869	521
33	394	Laboratory Equip	6,132	-	6,132	3,940	(2,192)
34	395	Power Operated Equipment	29,947	-	29,947	29,947	-
35	396	Communication Equip	23,609	-	23,609	27,706	4,097
36	397	Miscellaenous Equip.	-	-	-	-	-
37	398	Other Tangible Plant	79,019	-	79,019	75,106	(3,913)
44		TOTALS	$ 17,636,042	$ 960,333	$ 18,596,375	$ 20,366,615	$ 1,770,240

47 SUPPORTING SCHEDULE
48 B-2, pages 3.1 through 3.3
49 Liberty Utilities (Rio Rico Water & Sewer) Corp. Schedule B-2, pages 3.4 through 3.14

RECAP SCHEDULES:
B-2, page 3

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2

Exhibit
Schedule B-2
Page 4
Witness: Bourassa

Accumulated Depreciation

Line No.	Acct. No.	Description	Per Books Accum. Depr.	Adjustments A Allocated Corporate Plant	B PTY Plant A/D	C Adjustments to Reconcile A/D to Reconstruction	Adjusted Accum. Depr.
6	108	A/D Not Classified	$ 418,496			$ (418,496)	$ -
7	351	Organization	-		-	-	-
8	352	Franchise	-		-	-	-
9	353	Land	-		-	-	-
10	354	Structures & Improvements	123,598		-	14,593	138,191
11	355	Power Generation	-		-	-	-
12	360	Collection Sewer Forced	194,994		763	(23,103)	172,654
13	361	Collection Sewers Gravity	4,132,587		3,893	(10,396)	4,126,084
14	362	Special Collecting Structures	-		-	-	-
15	363	Customer Services	949,299		703	3,134	953,136
16	364	Flow Measuring Devices	63,931		-	1,481	65,412
17	366	Reuse Services	-		-	-	-
18	367	Reuse Meters And Installation	-		-	-	-
19	370	Receiving Wells	653,087		-	(511)	652,577
20	371	Pumping Equipment	621,057		20,217	125,383	766,657
21	374	Reuse Distribution Reservoirs	-		-	-	-
22	375	Reuse Trans. and Dist. System	-		-	-	-
23	380	Treatment & Disposal Equipment	1,996,659		1,712	(1,016,243)	982,128
24	380.1	Nogales WWTP	371,708		-	1,049,244	1,420,952
25	381	Plant Sewers	8,570		-	28	8,599
26	382	Outfall Sewer Lines	-		-	-	-
27	389	Other Sewer Plant & Equipment	65,770		-	(7,363)	58,407
28	390	Office Furniture & Equipment	108,744		-	757	109,501
29	390.1	Computers and Software	71,091		-	6,535	77,626
30	391	Transportation Equipment	6,323		-	18,214	24,537
31	392	Stores Equipment	-		-	-	-
32	393	Tools, Shop And Garage Equip	14,439		814	(235)	15,018
33	394	Laboratory Equip	5,215		-	(1,735)	3,480
34	395	Power Operated Equipment	12,104		-	(375)	11,729
35	396	Communication Equip	5,012		-	2,642	7,654
36	397	Miscellaneous Equip.	(27)		-	27	-
37	398	Other Tangible Plant	23,025		-	1,057	24,082
39		SUBTOTAL	9,845,683	-	28,100	(255,361)	9,618,423
41	903	Land and Land Rights		$ -	$ -		$ -
42	904	Structures and Improvments		5,915	-		5,915
43	940	Office Furniture and Fixtures		1,595	-		1,595
44	940.1	Computers and Software		2,653	2,238		4,891
45	940.2	Customer First		6,017	-		6,017
46	955	Power Generation		6	-		6
47	995	Power Operated Equipment		1,062	-		1,062
48							-
49		TOTALS	$ 9,845,683	$ 17,248	$ 30,338	$ (255,361)	$ 9,637,909
51		Accumulated Depreciation per Books					$ 9,845,683
53		Increase (decrease) in Accumulated Depreciation					$ (207,774)
55		Adjustment to Accumulated Depreciation					$ (207,774)

SUPPORTING SCHEDULES
B-2, pages 4.1 through 4.3

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2 - A

Exhibit
Schedule B-2
Page 4.1
Witness: Bourassa

Line No.						
1	Corporate Plant A/D					
2			[1]	[2]	[3]	[4] = [1]x[2]x[3]
3				Liberty		Allocated
4	Acct.		Original	Utilities		Original
5	No.	Description	Cost	Factor	Factor	Cost
6	903	Land and Land Rights	$ -	6.6567%	2.3884%	$ -
	904	Structures and Improvements	769,338	6.6567%	2.3884%	1,223
7						
8						
9						
10						
11	LU Sub-Corp. Plant (8020) A/D					
12						
13	903	Land and Land Rights	$ -	51.39%	2.3884%	$ -
14	904	Structures and Improvements	382,268	51.39%	2.3884%	4,692
15	940	Office Furniture and Equipment	129,934	51.39%	2.3884%	1,595
16	940.1	Computers and Software	111,091	100.00%	2.3884%	2,653
17	940.2	Customer First	251,922	100.00%	2.3884%	6,017
18	955	Power Generation	523	51.39%	2.3884%	6
19	995	Power Operated Equipment	86,505	51.39%	2.3884%	1,062
20						
21	Totals					
22						
23	903	Land and Land Rights	$ -			$ -
24	904	Structures and Improvements	1,151,606			5,915
25	940	Office Furniture and Equipment	129,934			1,595
26	940.1	Computers and Software	111,091			2,653
27	940.2	Customer First	251,922			6,017
28	955	Power Generation	523			6
29	995	Power Operated Equipment	86,505			1,062
30			$ 1,731,582			$ 17,248
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42		TOTALS	$ 5,194,746			$ 51,744
43						
44						
45	SUPPORTING SCHEDULE				RECAP SCHEDULES:	
46	Work papers				B-2, page 4	
47						

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2 - B

Exhibit
Schedule B-2
Page 4.2
Witness: Bourassa

Line No.					
1	PTY Plant A/D				
2					
3					
4	Acct.		Depr	PTY	
5	No.	Description	Rate	Plant	Depreciation
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	360	Collection Sewer Forced	2.00%	76,330	763
12	361	Collection Sewers Gravity	2.00%	389,276	3,893
13	362	Special Collecting Structures	2.00%	-	-
14	363	Customer Services	2.00%	70,258	703
15	364	Flow Measuring Devices	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%	323,469	20,217
20	374	Reuse Distribution Reservoirs	2.50%	-	-
21	375	Reuse Trans. and Dist. System	2.50%	-	-
22	380	Treatment & Disposal Equipment	5.00%	68,460	1,712
23	380.1	Nogales WWTP	4.72%	-	-
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%	32,540	814
32	394	Laboratory Equip	10.00%	-	-
33	395	Power Operated Equip	5.00%	-	-
34	396	Communication Equip	10.00%	-	-
35	398	Other Tangible Plant	10.00%	-	-
36					
37					
38					
39					
40					
41		Subtotal		$ 960,333	$ 28,100
42					
43	903	Land and Land Rights	0.00%	$ -	$ -
44	904	Structures and Improvments	2.56%	-	-
45	940	Office Furniture and Fixtures	4.00%	-	-
46	940.1	Computers and Software	20.00%	22,378	2,238
47	940.2	Customer First	5.00%	-	-
48	955	Power Generation	5.00%	-	-
49	995	Power Operated Equipment	5.00%	-	-
50		Subtotal		$ 22,378	$ 2,238
51					
52		Total		$ 982,711	$ 30,338
53					
54					
55	SUPPORTING SCHEDULE			RECAP SCHEDULES:	
56	Work papers			B-2, page 4	
57					

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2 - C

Exhibit
Schedule B-2
Page 4.3
Witness: Bourassa

Line No.

1 Reconciliation of A/D to A/D Reconstruction

Acct. No.	Description	Orginal Cost	B-2 Adjustments	Adjusted Orginal Cost	Plant Per Reconstruction	Difference
108	A/D Not Classified	$ 418,496	$ -	$ 418,496	$ -	$ (418,496)
351	Organization	-	-	-	-	-
352	Franchise	-	-	-	-	-
353	Land	-	-	-	-	-
354	Structures & Improvements	123,598	-	123,598	138,191	14,593
355	Power Generation	-	-	-	-	-
360	Collection Sewer Forced	194,994	763	195,757	172,654	(23,103)
361	Collection Sewers Gravity	4,132,587	3,893	4,136,480	4,126,084	(10,396)
362	Special Collecting Structures	-	-	-	-	-
363	Customer Services	949,299	703	950,002	953,136	3,134
364	Flow Measuring Devices	63,931	-	63,931	65,412	1,481
366	Reuse Services	-	-	-	-	-
367	Reuse Meters And Installation	-	-	-	-	-
370	Receiving Wells	653,087	-	653,087	652,577	(511)
371	Pumping Equipment	621,057	20,217	641,273	766,657	125,383
374	Reuse Distribution Reservoirs	-	-	-	-	-
375	Reuse Trans. and Dist. System	-	-	-	-	-
380	Treatment & Disposal Equipment	1,996,659	1,712	1,998,371	982,128	(1,016,243)
380.1	Nogales WWTP	371,708	-	371,708	1,420,952	1,049,244
381	Plant Sewers	8,570	-	8,570	8,599	28
382	Outfall Sewer Lines	-	-	-	-	-
389	Other Sewer Plant & Equipment	65,770	-	65,770	58,407	(7,363)
390	Office Furniture & Equipment	108,744	-	108,744	109,501	757
390.1	Computers and Software	71,091	-	71,091	77,626	6,535
391	Transportation Equipment	6,323	-	6,323	24,537	18,214
392	Stores Equipment	-	-	-	-	-
393	Tools, Shop And Garage Equip	14,439	814	15,253	15,018	(235)
394	Laboratory Equip	5,215	-	5,215	3,480	(1,735)
395	Power Operated Equipment	12,104	-	12,104	11,729	(375)
396	Communication Equip	5,012	-	5,012	7,654	2,642
397	Miscellaneous Equipment	(27)	-	(27)	-	27
398	Other Tangible Plant	23,025	-	23,025	24,082	1,057
						-
	TOTALS	$ 9,845,683	$ 28,100	$ 9,873,783	$ 9,618,423	$ (255,361)

SUPPORTING SCHEDULE
B-2, pages 4.1
Liberty Utilities (Rio Rico Water & Sewer) Corp. Schedule B-2, pages 3.4 through 3.14

RECAP SCHEDULES:
B-2, page 4

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Adjustment 3

Exhibit
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	Computed balance at End of Test Year	$ 5,575,588	$ 4,358,243
6			
7	Book balance at End of Test Year	$ 5,575,588	$ 4,271,469
8			
9	Increase (decrease)	$ -	$ 86,774
10			
11			
12	Adjustment to CIAC/AA CIAC	$ -	$ (86,774)
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			
23			
24			
25			
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27			
28			
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35			
36			
37			
38			
39			
40			

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Contributions-in-aid of Construction and Amortization

Exhibit
Schedule B-2
Page 5.1
Witness: Bourassa

Line No.		Decision Balance 12/31/2014	2015 Additions	2015 Balance 12/31/2010	2016 Additions	2016 Balance 12/31/2011	2017 Additions	2017 Balance 12/31/2012	2018 Additions	2018 Balance 4/30/2023
1										
2										
3										
4										
5	CIAC	$ 5,112,247	$ -	$ 5,112,247	$ -	$ 5,112,247	$ -	$ 5,112,247	$ -	$ 5,112,247
6										
7	Details:									
8	Additions BV									
9	NS & SS Additional CIAC post RC									
10										
11										
12										
13	Total		$ -		$ -		$ -		$ -	
14										
15										
16	Amortization Decision	2,943,275								
17	Amortization Rate			3.11%		2.99%		3.05%		3.16%
18	Amortization			$ 159,237		$ 152,781		$ 155,686		$ 161,697
19	Accumulated Amortization			3,102,512		3,255,293		3,410,979		3,572,676
20										
21	Net CIAC	$ 2,168,972	$ -	$ 2,009,735	$ -	$ 1,856,954	$ -	$ 1,701,268	$ -	$ 1,539,571
22										

Liberty Utilities Rio Rico (Consolidated) Corp
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustme
Contributions-in-aid of Construction and Amortiz

Exhibit
Schedule B-2
Page 5.2
Witness: Bourassa

Line No.		2019		2020		2021	
1			Balance		Balance		Balance
2		Additions	12/31/2019	Additions	12/31/2020	Additions	12/31/2021
3							
4							
5	CIAC	$ 463,341	$ 5,575,588	$ -	$ 5,575,588	$ -	$ 5,575,588
6							
7	Details:						
8	Additions BV	463,341					
9	NS & SS Additional CIAC post RC						
10							
11							
12							
13	Total	$ 463,341		$ -		$ -	
14							
15							
16	Amortization Decision						
17	Amortization Rate		3.29%		3.31%		3.13%
18	Amortization		$ 183,338		$ 184,350		$ 174,582
19	Accumulated Amortization		3,756,014		3,940,364		4,114,946
20							
21	Net CIAC	$ 463,341	$ 1,819,574	$ -	$ 1,635,224	$ -	$ 1,460,642
22							

Liberty Utilities Rio Rico (Consolidated) Corp
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustme
Contributions-in-aid of Construction and Amortiz

Exhibit
Schedule B-2
Page 5.3
Witness: Bourassa

Line No.		2022		2023	
1			Balance		Balance
2		Additions	12/31/2022	Additions	4/30/2023
3					
4					
5	CIAC	$ -	$ 5,575,588	$ -	$ 5,575,588
6					
7	Details:				
8	Additions BV				
9	NS & SS Additional CIAC post RC				
10					
11					
12					
13	Total	$ -		$ -	
14					
15					
16	Amortization Decision				
17	Amortization Rate		3.31%		1.05%
18	Amortization		$ 184,669		$ 58,627
19	Accumulated Amortization		4,299,616		4,358,243
20					
21	Net CIAC	$ -	$ 1,275,973	$ -	$ 1,217,345
22					

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Adjustment 4
Advances-in-Aid of Construction (AIAC)

Exhibit
Schedule B-2
Page 6
Witness: Bourassa

Line No.			
1			
2			
3			
4	Computed balance at End of Test Year	$	-
5			
6	Book balance at End of Test Year	$	0
7			
8	Increase (decrease)	$	(0)
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19	SUPPORTING SCHEDULES	RECAP SCHEDULES:	
20	E-1	B-2, page 2	
21	B-2, page 6.1		
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Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Advances-in-Aid of Construction (AIAC)

Exhibit
Schedule B-2
Page 6.1
Witness: Bourassa

Line No.		Decision (1)	2015		2016		2017		2018	
1		Balance		Balance		Balance		Balance		Balance
2		12/31/2014	Activity	12/31/2015	Activity	12/31/2016	Activity	12/31/2017	Activity	12/31/2018
3										
4										
5	AIAC	529,379	-	469,011	-	467,353	-	465,353	-	463,342
6	Additions									
7	Refunds		(1,772)		(1,658)		(2,000)		(2,012)	
8	AIAC to CIAC									
9	AIAC in Progress		(28,134)							
10	Developer Admin Deposit		(30,463)							
11	RC True Up									
12										
13	Total AIAC	529,379	(60,368)	469,011	(1,658)	467,353	(2,000)	465,353	(2,012)	463,342
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										

Liberty Utilities Rio Rico (Consolidated) Co
Test Year Ended April 30, 2023
Advances-in-Aid of Construction (AIAC)

Exhibit
Schedule B-2
Page 6.1
Witness: Bourassa

Line No.		2019		2020		2021	
1			Balance		Balance		Balance
2		Activity	12/31/2019	Activity	12/31/2020	Activity	12/31/2021
3							
4							
5	AIAC	-	0	-	0	-	0
6	Additions						
7	Refunds						
8	AIAC to CIAC						
9	AIAC in Progress	(463,341)					
10	Developer Admin Deposit						
11	RC True Up						
12							
13	Total AIAC	(463,341)	0	-	0	-	0
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							

Liberty Utilities Rio Rico (Consolidated) Co
Test Year Ended April 30, 2023
Advances-in-Aid of Construction (AIAC)

Exhibit
Schedule B-2
Page 6.1
Witness: Bourassa

Line No.		2022		2023	
1			Balance		Balance
2		Activity	12/31/2022	Additions	4/30/2023
3					
4					
5	AIAC	-	0	-	0
6	Additions				
7	Refunds				
8	AIAC to CIAC				
9	AIAC in Progress				
10	Developer Admin Deposit				
11	RC True Up				
12					
13	Total AIAC	-	0	-	0
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Adjustment 5

Exhibit
Schedule B-2
Page 7.0
Witness: Bourassa

Deferred Income Tax as of April 30, 2023

Line No.			Water & Sewer Adjusted Book Value	Water & Sewer Tax Value	Probability of Realization of Future Tax Benefit	Deductible TD (Taxable TD) Expected to be Realized	Effective Tax Rate	Future Tax Asset Current	Future Tax Asset Non Current	Future Tax Liability Current	Future Tax Liability Non Current
6		Plant-in-Service	$ 71,640,342 [1]								
7		Accum. Deprec.	(34,909,935) [1]								
8		CIAC	(6,007,181) [3]								
9	Fed.	Fixed Assets	$ 30,723,226	$ 16,634,081 [2]	100.0%	$ (14,089,146)	19.97%		-		(2,813,743)
11	State	Fixed Assets	$ 30,723,226	$ 19,029,980 [2]	100.0%	$ (11,693,247)	4.900%		-		(572,969)
13	Fed &State	AIAC		659,491 [4]	100.0%	$ 659,491 [4]	24.87%		$ 164,022		
15								$ -	$ 164,022	$ -	$ (3,386,712)

Net Asset (Liability)	$ (3,222,690)
Allocation Factor - Water-Division (based on rate base before ADIT)	0.3352
Net Asset (Liability) Water Division	$ (1,080,302)
Allocated Corporate ADIT[5]	$ (49,384)
Total Asset (Liability) Water Division	$ (1,129,686)
DIT Asset (Liability) per Books	$ (10,852)
Adjustment to DIT	$ 1,118,834

Footnotes - See page 7.1

RECAP SCHEDULES:
B-2, page 2

Liberty Utilities (Rio Rico Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Adjustment 5

Exhibit
Schedule B-2
Page 7.1
Witness: Bourassa

Line No.				
1	**[1] Per adjusted book balances, land not included, corporate plant not included**			
		Water	Sewer	Water and Sewer
2	PIS per Schedule B-2, page 2	$ 51,385,107	$ 20,366,615	$ 71,751,722
3	Land and Land Rights	(45,968)	(7,545)	(53,513)
4	Organizational and Franchise	(6,202)	(6,202)	(12,404)
5	Historical AFUDC Equity	(20,267)	(25,196)	(45,463)
6	Total	$ 51,312,670	$ 20,327,672	$ 71,640,342
	A/D per Scehdule B-2, page 2	$ (25,291,512)	$ (9,618,423)	$ (34,909,935)

Line No.	**2 Computation of Net Tax Value April 30, 2023**	FEDERAL			STATE		
11	Tax Basis						
12	Adjusted Cost at December 31, 2022 per federal and state tax depr. report	$ 27,635,158			$ 32,920,321		
13	Reconciling Items not on tax report:						
14	Land on Tax and not on included in adjusted plant balance						
15	Plant adds from 1/1/2023 to 4/30/2023	1,858,810			1,858,810		
16	PTY Plant	3,524,934			3,524,934		
17	Acct 105/106 - 2022 Plant not Included on Tax as of 2022	4,202,940			4,202,940		
21	Net Unadjusted Cost tax Basis at April 30, 2023			$ 37,221,843			$ 42,507,006
23	Reductions						
24	Adjusted A/D at December 31, 2022 per federal and state tax depr. report	$ (20,214,192)			$ (23,038,084)		
25	Depreciation from1/1/2023 to 4/30/2023 on 2022 and prior plant	(236,277)			(301,649)		
26	Depreciation from1/1/2023 to 4/30/2023 on 2023 plant	(44,986)			(44,986)		
27	PTY Plant Depreciation	(92,307)			(92,307)		
31				(20,587,762)			(23,477,026)
32	Net Reductions through April 20, 2023			$ 16,634,081			$ 19,029,980
33	Net tax value of plant-in-service at April 30, 2023						

Line No.				
35	**[3] CIAC (including impact of change to probability of realization)**			
36	Gross CIAC per adjusted book balances (Water and Sewer)		$ 21,058,353	
37	CIAC reductions/addtions			
38	A.A per adjusted book balances (Water and Sewer)	$ (15,685,259)		
39		-		
40			(15,685,259)	
41	Net CIAC before unrealized AIAC			$ 5,373,094
43	Unrealized AIAC Component			
44	AIAC per adjusted book balances (Water and Sewer)		$ 905,838	
45	Adjusted Net AIAC (see footnote 5 below)		70.0%	
46	Unrealized AIAC Component % (1-Realized AIAC Component)			$ 634,086
47				$ 6,007,181
48	Total realizable CIAC			
50	**[4] AIAC (including impact of change in probability of realization)**			
51	AIAC per adjusted book balances (Water and Sewer)			$ 905,838
52	Less: Unrealized AIAC (from Note 3, above)			$ (634,086)
54	Subtotal			$ 271,751
55	Meter and Service Line Installation Charges per adjusted book balances (Water and Sewer)			387,740
56	Total realizable AIAC			$ 659,491

[5] See work papers

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Original Cost Rate Base Proforma Adjustments
Adjustment 6
Excess Accumulated Deferred Income Tax EADIT

Exhibit
Schedule B-2
Page 8
Witness: Bourassa

Line No.					
1					
2					
3					
4	Accumulated Deferred Income Tax Under Prior Tax Rates - Asset (Liability)			$	(985,501)
5					
6	Accumulated Deferred Income Tax Under New Tax Rates - Asset (Liability)			$	(635,065)
7					
8	Excess Accumulated Deferred Income Tax EADIT			$	(350,435)
9					
10	TY EADIT Balance			$	-
11					
12	Adjustment to EADIT Asset (Liability)			$	(350,435)
13					
14		Rate	Years		
15	EADIT Amortization	4.98%	5.333	$	93,070
16					
17	Net Adjustment to EADIT Asset (Liability)			$	(257,366)
18					
19					
20	Adjustment to EADIT on Schedule B-2, page 2			$	257,366
21					
22					
23					
24					
25	SUPPORTING SCHEDULES			RECAP SCHEDULES:	
26	E-1			B-2, page 2	
27	Work Papers				
28					
29					
30					

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended December 31, 2014
Cash Working Capital

Exhibit
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)
	OPERATING EXPENSES						
	Salaries and Wages	$ -	61.47	-	61.47	0.16840196	$ -
	Purchased Wastewater Treat	110,711	61.47	55.20	6.27	0.01716908	1,901
	Sludge Removal	0	61.47	-	61.47	0.16840196	0
	Purchased Power	88,863	61.47	13.26	48.21	0.13207319	11,736
	Chemicals	740	61.47	(1.23)	62.70	0.17177182	127
	Fuel for Power Production	-	61.47	-	61.47	0.16840196	-
	Materials and Supplies	22,575	61.47	20.87	40.60	0.11122388	2,511
	Contractual Services - Engineering	-	61.47	35.02	26.45	0.07245675	-
	Contractual Services - Accounting	7,545	61.47	35.02	26.45	0.07245675	547
	Contractual Services - Legal	16,103	61.47	35.00	26.47	0.07251155	1,168
	Contractual Services - Management	305,683	61.47	35.00	26.47	0.07251155	22,166
	Contractual Services - Testing	-	61.47	36.01	25.46	0.06974442	-
	Contractual Services - Other	140,170	61.47	35.08	26.39	0.07229237	10,133
	Rental of Building/Real Property	3,705	61.47	35.00	26.47	0.07251155	269
	Rental of Equipment	10,393	61.47	27.32	34.15	0.09355264	972
	Transportation Expense	20,338	61.47	63.38	(1.91)	(0.00524188)	(107)
	Insurance - Vehicle	0	61.47	(182.50)	243.97	0.66840196	-
	Insurance - General Liability	19,606	61.47	(182.50)	243.97	0.66840196	13,105
	Advertising Expense	3,230	61.47	27.64	33.83	0.09267593	299
	Miscellaneous	50,064	61.47	34.62	26.85	0.07355264	3,682
	Customer Deposit Interest	0	61.47	184.36	(122.89)	(0.33669393)	-
	TAXES						
	General Taxes-Property[1]	$ 94,715	61.47	213.79	(152.32)	(0.41732864)	$ (39,527)
	General Taxes-Other	-	61.47	-	61.47	0.16840196	-
	Income Tax[1]	175,078	61.47	37.00	24.47	0.06703209	11,736
	OTHER						
	TOTAL	$ 1,069,521		WORKING CASH REQUIREMENT			$ 40,718

[1]At proposed rates.

RECAP SCHEDULES:
B-2, page 2

CONSOLIDATED SEWER
SCHEDULE C

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Income Statement

Exhibit
Schedule C-1
Page 1
Witness: Bourassa

Line No.		Test Year Book Results	Adjustment	Test Year Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase
1	**Revenues**					
2	Sewer Revenues	$ 1,726,839	$ 124,186	$ 1,851,025	$ 502,321	$ 2,353,346
3	Misc Revenues	1,430	-	1,430		1,430
4	**Total Operating Revenues**	$ 1,728,270	$ 124,186	$ 1,852,455	$ 502,321	$ 2,354,777
5	**Operating Expenses**					
6	Salaries and Wages	$ -	-	$ -	$ -	$ -
7	Purchased Wastewater Treatment	109,233	1,478	110,711	-	110,711
8	Sludge Removal	388	(388)	0	-	0
9	Purchased Power	79,651	9,212	88,863	-	88,863
10	Chemicals	289	452	740	-	740
11	Fuel For Power Production	-	-	-	-	-
12	Materials and Supplies	9,075	13,500	22,575	-	22,575
13	Contractual Services - Engineering	-	-	-	-	-
14	Contractual Services - Accounting	7,545	-	7,545	-	7,545
15	Contractual Services - Legal	16,103	-	16,103	-	16,103
16	Contractual Services - Management	252,737	52,946	305,683	-	305,683
17	Contractual Services - Testing	-	-	-	-	-
18	Contractual Services - Other	94,654	45,515	140,170	-	140,170
19	Rental of Building/Real Property	3,705	-	3,705	-	3,705
20	Rental of Equipment	-	10,393	10,393	-	10,393
21	Transportation Expense	20,338	-	20,338	-	20,338
22	Insurance - Vehicle	-	-	-	-	
23	Insurance - General Liability	19,606	-	19,606	-	19,606
24	Advertising Expense	3,230	-	3,230	-	3,230
25	Reg. Commission Exp. - Rate Case	-	-	-	-	-
26	Reg. Commission Exp. - Other	-	-	-	-	-
27	Bad Debt Expense	22,773	2,025	24,799	6,725	31,523
28	Miscellaneous	29,732	20,332	50,064	-	50,064
29	Depreciation & Amortization	450,406	4,152	454,558	-	454,558
30	Taxes Other Than Income	-	-	-	-	-
31	Property Taxes	70,458	16,404	86,862	7,852	94,715
32	Income Tax	-	53,771	53,771	121,307	175,078
33	Customer Deposit Interest	-	-	-	-	-
34	**Total Operating Expenses**	$ 1,189,926	$ 229,792	$ 1,419,718	$ 135,884	$ 1,555,602
35	**Operating Income**	$ 538,344	$ (105,606)	$ 432,737	$ 366,437	$ 799,175
36	**Other Income (Expense)**					
37	Interest and Dividend Income	-	-	-		-
38	AFUDC Income	28,558	-	28,558		28,558
39	Miscellaneous Non-Utility Expenses	(11,352)	-	(11,352)		(11,352)
40	Interest Expense	-	(270,309)	(270,309)		(270,309)
41						
42	**Total Other Income (Expense)**	$ 17,206	$ (270,309)	$ (253,103)	$ -	$ (253,103)
43	**Net Profit (Loss)**	$ 555,550	$ (375,916)	$ 179,634	$ 366,437	$ 546,072
44						
45	SUPPORTING SCHEDULES:				RECAP SCHEDULES:	
46	C-1, page 2				A-1	
47	E-2					
48						

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
dba Liberty Utilities
Test Year Ended April 30, 2023
Income Statement

Exhibit
Schedule C-1
Page 2.1
Witness: Bourassa

Line No.		LABEL>>>>> Test Year Book Results	1 Depreciation	2 Property Taxes	3 Rate Case Expense	4 Revenue Annualization	5 Tax Reform Credit	6 Revenue Accrual Correction	7 Bad Debt Expense	8 Customer First Operating Expense	9 Cyber Security Operating Expense
1	**Revenues**										
2	Sewer Revenues	$ 1,726,839				39,806	$ 99,380	$ (15,000)			
3	Other Revenue	1,430									
4	**Total Operating Revenues**	$ 1,728,270	$ -	$ -	$ -	$ 39,806	$ 99,380	$ (15,000)	$ -	$ -	
5	**Operating Expenses**										
6	Salaries and Wages	$ -									
7	Purchased Wastewater Treatment	109,233				1,478					
8	Sludge Removal Expense	388									
9	Purchased Power	79,651				9,212					
10	Chemicals	289				452					
11	Fuel For Power Production	-									
12	Materials and Supplies	9,075									
13	Contractual Services - Engineering	-									
14	Contractual Services - Accounting	7,545									
15	Contractual Services - Legal	16,103									
16	Contractual Services - Management	252,737								27,918	8,361
17	Contractual Services - Testing	-									
18	Contractual Services - Other	94,654									
19	Rental of Building/Real Property	3,705									
20	Rental of Equipment	-									
21	Transportation Expense	20,338									
22	Insurance - Vehicle	-									
23	Insurance - General Liability	19,606									
24	Advertising Expense	3,230									
25	Reg. Commission Exp. - Rate Case	-									
26	Reg. Commission Exp. - Other	-									
27	Bad Debt Expense	22,773							2,025		
28	Miscellaneous	29,732				405					
29	Depreciation & Amortization	450,406	4,152								
30	Taxes Other Than Income	-									
31	Property Taxes	70,458		16,404							
32	Income Tax	-									
33	Customer Deposit Interest	-									
34	**Total Operating Expenses**	$ 1,189,926	$ 4,152	$ 16,404	$ -	$ 11,547	$ -	$ -	$ 2,025	$ 27,918	$ 8,361
35	**Operating Income**	$ 538,344	$ (4,152)	$ (16,404)	$ -	$ 28,259	$ 99,380	$ (15,000)	$ (2,025)	$ (27,918)	$ (8,361)
36	**Other Income (Expense)**										
37	Interest and Dividend Income	-									
38	AFUDC Income	28,558									
39	Miscellaneous Non-Utility Expenses	(11,352)									
40	Interest Expense	-									
41											
42	**Total Other Income (Expense)**	$ 17,206	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
43	**Net Profit (Loss)**	$ 555,550	$ (4,152)	$ (16,404)	$ -	$ 28,259	$ 99,380	$ (15,000)	$ (2,025)	$ (27,918)	$ (8,361)
44											
45	SUPPORTING SCHEDULES:										
46	C-2										
47	E-2										

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewe
dba Liberty Utilities
Test Year Ended April 30, 2023
Income Statement

Exhibit
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Witness: Bourassa

Line No.		10 Intentionally Left Blank	11 Other Expense	12 Labor Adjustment	13 Interest Synch.	14 Income Taxes	Test Year Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase
1	**Revenues**								
2	Sewer Revenues						$ 1,851,025	$ 502,321	$ 2,353,346
3	Other Revenue						1,430		1,430
4	**Total Operating Revenues**	$ -	$ -	$ -	$ -	$ -	$ 1,852,455	$ 502,321	$ 2,354,777
5	**Operating Expenses**								
6	Salaries and Wages						$ -		$ -
7	Purchased Wastewater Treatment						110,711		110,711
8	Sludge Removal Expense		(388)				0		0
9	Purchased Power						88,863		88,863
10	Chemicals						740		740
11	Fuel For Power Production						-		-
12	Materials and Supplies		13,500				22,575		22,575
13	Contractual Services - Engineering						-		-
14	Contractual Services - Accounting						7,545		7,545
15	Contractual Services - Legal						16,103		16,103
16	Contractual Services - Management			16,667			305,683		305,683
17	Contractual Services - Testing						-		-
18	Contractual Services - Other		45,515				140,170		140,170
19	Rental of Building/Real Property						3,705		3,705
20	Rental of Equipment		10,393				10,393		10,393
21	Transportation Expense						20,338		20,338
22	Insurance - Vehicle						-		-
23	Insurance - General Liability						19,606		19,606
24	Advertising Expense						3,230		3,230
25	Reg. Commission Exp. - Rate Case						-		-
26	Reg. Commission Exp. - Other						-		-
27	Bad Debt Expense						24,799	6,725	31,523
28	Miscellaneous		19,926				50,064		50,064
29	Depreciation & Amortization						454,558		454,558
30	Taxes Other Than Income						-		-
31	Property Taxes						86,862	7,852	94,715
32	Income Tax					53,771	53,771	121,307	175,078
33	Customer Deposit Interest						-		-
34	**Total Operating Expenses**	$ -	$ 88,947	$ 16,667	$ -	$ 53,771	$ 1,419,718	$ 135,884	$ 1,555,602
35	**Operating Income**	$ -	$ (88,947)	$ (16,667)	$ -	$ (53,771)	$ 432,737	$ 366,437	$ 799,175
36	**Other Income (Expense)**								
37	Interest and Dividend Income						-		-
38	AFUDC Income						28,558		28,558
39	Miscellaneous Non-Utility Expenses						(11,352)		(11,352)
40	Interest Expense				(270,309)		(270,309)		(270,309)
41									
42	**Total Other Income (Expense)**	$ -	$ -	$ -	$ (270,309)	$ -	$ (253,103)	$ -	$ (253,103)
43	**Net Profit (Loss)**	$ -	$ (88,947)	$ (16,667)	$ (270,309)	$ (53,771)	$ 179,634	$ 366,437	$ 546,072
44									
45	SUPPORTING SCHEDULES:								
46	C-2								
47	E-2								

RECAP SCHEDULES:
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Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Adjustments to Revenues and Expenses

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Schedule C-2
Page 1
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Line No.		Adjustments to Revenues and Expenses 1 Depreciation	2 Property Taxes	3 Rate Case Expense	4 Revenue Annualization	5 Tax Reform Credit	6 Revenue Accrual Correction	Subtotal
4	Revenues	-	-	-	39,806	99,380	(15,000)	124,186
6	Expenses	4,152	16,404	-	11,547	-	-	32,103
9	Operating Income	(4,152)	(16,404)	-	28,259	99,380	(15,000)	92,083
12	Interest Expense							-
15	Other Income / Expense							-
17	Net Income	(4,152)	(16,404)	-	28,259	99,380	(15,000)	92,083

Line No.		Adjustments to Revenues and Expenses 7 Bad Debt Expense	8 Customer First Operating Expense	9 Cyber Security Operating Expense	10 Intentionally Left Blank	11 Other Expense	12 Labor Adjustment	Subtotal
25	Revenues							124,186
27	Expenses	2,025	27,918	8,361	-	88,947	16,667	176,021
30	Operating Income	(2,025)	(27,918)	(8,361)	-	(88,947)	(16,667)	(51,836)
33	Interest Expense	-						-
36	Other Income / Expense							-
38	Net Income	(2,025)	(27,918)	(8,361)	-	(88,947)	(16,667)	(51,836)

Line No.		Adjustments to Revenues and Expenses 13 Interest Synch.	14 Income Taxes	Total
46	Revenues	-	-	124,186
48	Expenses	-	53,771	229,792
51	Operating Income	-	(53,771)	(105,606)
54	Interest Expense	(270,309)		(270,309)
57	Other Income / Expense			-
59	Net Income	(270,309)	(53,771)	(375,916)

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Adjustments to Revenues and Expenses
Adjustment Number 1

Exhibit
Schedule C-2
Page 2
Witness: Bourassa

Depreciation Expense

Line No.	Acct. No.	Description	Adjusted Original Cost	Non-Depr. or Fully Depr. Plant	Depr Original Cost	Proposed Rates	Depreciation Expense
5	101	Plant-in-Service	-	-	-	0.00%	-
6	351	Organization	5,785	(5,785)	-	0.00%	-
7	352	Franchise	417	(417)	-	0.00%	-
8	353	Land	7,545	(7,545)	-	0.00%	-
9	354	Structures & Improvements	487,529		487,529	3.33%	16,235
10	355	Power Generation	-		-	5.00%	-
11	360	Collection Sewer Forced	1,483,269		1,483,269	2.00%	29,665
12	361	Collection Sewers Gravity	9,984,746		9,984,746	2.00%	199,695
13	362	Special Collecting Structures	-		-	2.00%	-
14	363	Customer Services	1,483,665		1,483,665	2.00%	29,673
15	364	Flow Measuring Devices	65,412	(65,412)	-	10.00%	-
16	366	Reuse Services	-		-	2.00%	-
17	367	Reuse Meters And Installation	-		-	8.33%	-
18	370	Receiving Wells	867,120		867,120	3.33%	28,875
19	371	Pumping Equipment	1,821,714	(246,920)	1,574,794	12.50%	196,849
20	374	Reuse Distribution Reservoirs	-		-	2.50%	-
21	375	Reuse Trans. and Dist. System	-		-	2.50%	-
22	380	Treatment & Disposal Equipment	1,121,100	(974,643)	146,457	5.00%	7,323
23	380.1	Nogales WWTP	2,431,717		2,431,717	4.72%	114,777
24	381	Plant Sewers	15,362		15,362	5.00%	768
25	382	Outfall Sewer Lines	-		-	3.33%	-
26	389	Other Sewer Plant & Equipment	58,963		58,963	6.67%	3,933
27	390	Office Furniture & Equipment	111,465	(108,783)	2,682	6.67%	179
28	390.1	Computers and Software	98,231	(47,444)	50,787	20.00%	10,157
29	391	Transportation Equipment	56,007	(6,322)	49,685	20.00%	9,937
30	392	Stores Equipment	-		-	4.00%	-
31	393	Tools, Shop And Garage Equip	129,869	(5,139)	124,730	5.00%	6,236
32	394	Laboratory Equip	3,940		3,940	10.00%	394
33	395	Power Operated Equipment	29,947		29,947	5.00%	1,497
34	396	Communication Equip	27,706	(6,055)	21,651	10.00%	2,165
35	397	Miscellaneous Equip.	-	(3,913)	(3,913)	10.00%	(391)
36	398	Other Tangible Plant	75,106		75,106	10.00%	7,511
38		SUBTOTAL	$ 20,366,615	$ (1,478,377)	$ 18,888,238		$ 665,479
40	903	Land and Land Rights	$ 2,882	$ (2,882)	$ -	0.00%	$ -
41	904	Structures and Improvments	95,328		95,328	2.56%	2,440
42	940	Office Furniture and Fixtures	13,041		13,041	6.67%	870
43	940.1	Computers and Software	35,644		35,644	20.00%	7,129
44	940.2	Customer First	618,669		618,669	5.00%	30,933
45	955	Power Generation	70		70	5.00%	4
46	995	Power Operated Equipment	11,583		11,583	5.00%	579
47		TOTALS	$ 21,143,833	$ (1,481,260)	$ 19,662,573		$ 707,434

	Balance	Amort. Rate	
50 Less: Amortization of Contributions	$ 5,575,588	3.5232%	$ (196,442)
51 Amortization of CIAC-Gross-up	5,000	3.5232%	(176)
52 Amortization of EADIT	1,129,686	4.9800%	(56,258)

55 Total Depreciation Expense	$ 454,558
57 Adjusted Test Year Depreciation Expense	450,406
59 Increase (decrease) in Depreciation Expense	4,152
61 Adjustment to Revenues and/or Expenses	$ 4,152

63 SUPPORTING SCHEDULE
64 B-2, page 3

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
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	$ 1,852,455	$ 1,852,455
2	Weight Factor	2	2
3	Subtotal (Line 1 * Line 2)	3,704,911	3,704,911
4	Company Recommended Revenue	1,852,455	2,354,777
5	Subtotal (Line 4 + Line 5)	5,557,366	6,059,688
6	Number of Years	3	3
7	Three Year Average (Line 5 / Line 6)	1,852,455	2,019,896
8	Department of Revenue Mutilplier	2	2
9	Revenue Base Value (Line 7 * Line 8)	3,704,911	4,039,792
10	Plus: 10% of CWIP (intentionally excluded)	-	-
11	Less: Net Book Value of Licensed Vehicles	460	460
12	Full Cash Value (Line 9 + Line 10 - Line 11)	3,704,451	4,039,332
13	Assessment Ratio	17.0%	17.0%
14	Assessment Value (Line 12 * Line 13)	629,757	686,686
15	Composite Property Tax Rate - Obtained from ADOR	13.7930%	13.7930%
16	Test Year Adjusted Property Tax Expense (Line 14 * Line 15)	$ 86,862	$ 94,715
17	Tax on Parcels	-	-
18	Total Property Taxes (Line 16 + Line 17)	$ 86,862	
19	Test Year Property Taxes	$ 70,458	
20	Adjustment to Test Year Property Taxes (Line 18 - Line 19)	**$ 16,404**	
21			
22	Property Tax on Company Recommended Revenue (Line 16 + Line 17)		$ 94,715
23	Company Test Year Adjusted Property Tax Expense (Line 18)		$ 86,862
24	Increase in Property Tax Due to Increase in Revenue Requirement		**$ 7,852**
25			
26	Increase in Property Tax Due to Increase in Revenue Requirement (Line 24)		$ 7,852
27	Increase in Revenue Requirement		$ 502,321
28	Increase in Property Tax Per Dollar Increase in Revenue (Line 26 / Line 27)		1.56321%
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Adjustment to Revenues and Expenses
Adjustment Number 3

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Rate Case Expense

Line No.			
1			
2	Remove TY Rate Case expense	$	-
3			
4	Adjustment to Revenue and/or Expense	$	-
5			
6			
7	Proposed Rate Case Expense Surcharge		
8			
9	Estimated Rate Case Expense	$	69,160
10			
11	Estimated Amortization Period in Years		3
12			
13	Annual Rate Case Expense	$	23,053
14			
15	YE number of customers		2,358
16			
17	Monthly Surcharge	$	0.81
18			
19			
20			
21			
22	Reference		
23	Testimony		
24			
25			

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Adjustment to Revenues and Expenses
Adjustment Number 4

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Revenue Annualization

Line No.			
1			
2			
3			
4	Revenue Annualization	$	39,806
5			
6	Total Revenue from Annualization	$	39,806
7			
8	Purchased WW Treatment	$	109,233
9	Gallons Treated During Test Year (in 1,000s)		174,501
10	Cost per 1,000 gallons	$	0.6260
11			
12	Additional Gallons Treated from Annualization (in 1,000s)		2,361
13			
14	Increase (decrease) in Purchased WW Treatment	$	1,478
15			
16	Purchased Power Expense	$	680,863
17	Gallons Treated During Test Year (in 1,000s)		174,501
18	Cost per 1,000 gallons	$	3.9018
19			
20	Additional Gallons Treated from Annualization (in 1,000s)		2,361
21			
22	Increase (decrease) in Purchased Power	$	9,212
23			
24	TY Chemicals Expense	$	33,390
25	Gallons Treated During Test Year (in 1,000s)		174,501
26	Cost per 1,000 gallons	$	0.1913
27			
28	Additional Gallons Treated from Annualization (in 1,000s)		2,361
29			
30	Increase (decrease) in Chemicals Expense	$	452
31			
32	Additional billings from annualization		614
33	Postage rate	$	0.66
34			
35	Increase (decrease) in Office Expense	$	405
36			
37			
38	Adjustment to Revenue and/or Expense	$	29,737
39			
40	SUPPORTING SCHEDULES		
41	Work papers		
42	H-1		
43			

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Adjustment to Revenues and Expenses
Adjustment Number 5

Exhibit
Schedule C-2
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Witness: Bourassa

Tax Reform Credit

Line No.			
1	Reverse Tax Reform Credit	$	99,380
2			
3			
4			
5	Adjustment to Revenues	$	99,380
6			
7			
8	Adjustment to Revenue and/or Expense	$	99,380
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20	Reference		
21	Testimony		
22			
23			
24			

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Adjustment to Revenues and Expenses
Adjustment Number 6

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Revenue Accrual Correction

Line No.			
1	Correct Revenue Accrual Adjustment	$	(15,000)
2			
3			
4			
5	Adjustment to Revenues	$	(15,000)
6			
7			
8	Adjustment to Revenue and/or Expense	$	(15,000)
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20	Reference		
21	Testimony		
22	H-1		
23			
24			

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Adjustment to Revenues and Expenses
Adjustment Number 7

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Witness: Bourassa

Bad Debt Expense

Line No.		Revenues	Bad Debt Expense	Rate	Proposed Rate
1	Bad Debt Rate 2021	$ 1,609,700	$ 21,774	1.353%	
2	Bad Debt Rate 2022	$ 1,686,064	$ 22,689	1.346%	
3	Bad Debt Rate 2023	$ 1,728,270	$ 22,773	1.318%	
4					
5	Average of three year's of bad debt expense rate			1.339%	1.339%
6					
7				Adjusted TY	Proposed
8					
9	Revenues			$ 1,852,455	$ 2,354,777
10					
11	Computed Bad Debt Expense			$ 24,799	$ 31,523
12					
13					
14	Computed Bad Debt Expense			$ 24,799	
15	Test Year Bad Debt Expense			22,773	
16	Change in Bad Debt Expense			$ 2,025	
17					
18	Bad Debt Expense on Company recommended revenue				$ 31,523
19	Company Test Year Adjusted Bad Debt Expense				$ 24,799
20	Increase in Bad Debt due to Increase in Revenue Requirement				**$ 6,725**
21					
22	Increase in Bad Debt Expense Due to Increase in Revenue Requirement				$ 6,725
23	Increase in Revenue Requirement				$ 502,321
24	Increase in Bad Debt Expense Per Dollar Increase in Revenue				1.33869%

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Adjustment to Revenues and Expenses
Adjustment Number 8

Exhibit
Schedule C-2
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Witness: Bourassa

Corporate Cost Adjustment - Non-Labor

Line No.			
1			
2	Corporate Allocation Adjustment		
3			
4	Adjusted Allocated Non-Labor Costs During Test Year	$	348,548
5	Allocated Non-Labor Costs During Test Year	$	426,428
6			
7	Adjustment to Contractual Services Professional	$	(77,880)
8			
9			
10	Adjustment to Revenue and/or Expense	$	(77,880)
11			
12			
13			
14			
15			
16			
17			
18	Reference		
19	Testimony		
20	Work Papers		

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Adjustment to Revenues and Expenses
Adjustment Number 9

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Schedule C-2
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Witness: Bourassa

Corporate Cost Adjustment - Labor

Line No.			
1			
2			
3	Test Year Allocated Labor Costs	$	747,059
4	Factor (1)		6.09%
5	Increase in Labor Costs	$	45,496
6			
7	Adjustment to Contractual Services - Professional	$	45,496
8			
9	Test Year Allocated Labor Costs	$	580,691
10	Factor (1)		6.09%
11	Increase in Labor Costs	$	35,364
12			
13	Adjustment to Contractual Services - Other	$	35,364
14			
15			
16			
17	Adjustment to Revenue and/or Expense	$	80,860
18			
19	Reference		
20	Testimony		
21	Work papers		
22			
23			
24			
25			

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Adjustment to Revenues and Expenses
Other Expense Adjustments

Exhibit
Schedule C-2
Page 12
Witness: Bourassa

Line No.			
1	Corporate Allocation Adjustment		
2			
3	Increase (decrease) in Sludge Removal Expense	$	(388)
4	Increase (decrease) in Chemicals		-
5	Increase (decrease) in Materials & Supplies		13,500
6	Increase (decrease) in Contractual Services - Legal		-
7	Increase (decrease) in Contractual Services - Other		45,515
8	Increase (decrease) in Equipment Rental		10,393
9	Increase (decrease) in Transportation Expense		-
10	Increase (decrease) in Advertising Expense		-
11	Increase (decrease) in Miscellaneous Expense		19,926
12	Total	$	88,947
13			
14			
15	Adjustment to Revenue and/or Expense	$	88,947
16			
17			
18			
19			
20			
21			
22			
23	Reference		
24	Testimony		
25	Work Papers		

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Adjustment to Revenues and Expenses
Adjustment Number 12

Exhibit
Schedule C-2
Page 13
Witness: Bourassa

Labor Expense Adjustments

Line No.			
1	Corporate Allocation Adjustment		
2			
3			
4	Increase (decrease) in Contractual Services - Management	$	16,667
5	Increase (decrease) in Contractual Services - Other		-
6			
7			
8			
9			
10	Total	$	16,667
11			
12			
13	Adjustment to Revenue and/or Expense	$	16,667
14			
15			
16			
17			
18			
19			
20			
21	Reference		
22	Testimony		
23	Work Papers		
24			

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Adjustment to Revenues and Expenses
Adjustment Number 13

Exhibit
Schedule C-2
Page 14
Witness: Bourassa

Interest Synchronization

Line No.				
1				
2				
3				
4	Fair Value Rate Base	$ 8,944,121		
5	Weighted Cost of Debt	3.02%		
6	Interest Expense		$	270,309
7				
8	Test Year Interest Expense		$	-
9				
10	Increase (decrease) in Interest Expense			270,309
11				
12				
13				
14	Adjustment to Revenue and/or Expense		$	(270,309)
15				
16				
17	Weighted Cost of Debt Computation			
18	Pro forma Capital Structure			Weighted
19		Percent	Cost	Cost
20	Debt	46.00%	6.57%	3.02%
21	Equity	54.00%	10.95%	5.91%
22	Total	100.00%		8.94%
23				
24				
25				
26				
27				
28				
29				
30				

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Adjustment to Revenues and/or Expenses
Adjustment Number 14

Exhibit
Schedule C-2
Page 15
Witness: Bourassa

Line No.		Test Year at Present Rates	Test Year at Proposed Rates
1	Income Taxes		
2			
3			
4	Compauted Income Tax	$ 53,771	$ 175,078
5	Test Year Income tax Expense	-	53,771
6	Adjustment to Income Tax Expense	$ 53,771	$ 121,307
7			
8			
9			
10			
11			
12			
13	SUPPORTING SCHEDULE		
14	C-3, page 2		
15			
16			
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Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
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	1.006%
4		
5	Property Tax Factor	1.174%
6		
7		
8	Total Tax Percentage	27.051%
9		
10	Operating Income % = 100% - Tax Percentage	72.949%
11		
12		
13		
14		
15	1 = Gross Revenue Conversion Factor	
16	Operating Income %	1.3708
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27	SUPPORTING SCHEDULES:	RECAP SCHEDULES:
28	C-3, page 2	A-1
29		
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42		

CONSOLIDATED SEWER
SCHEDULE D

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Summary of Cost of Capital

Exhibit
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	-	0.00%	0.00%	0.00%	21,643,095	46.00%	6.57%	3.02%
2									
3	Stockholder's Equity	15,942,410	100.00%	10.95%	10.95%	25,635,678	54.00%	10.95%	5.91%
4									
5	Totals	15,942,410	100.00%		10.95%	47,278,773	100.00%		8.94%
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 Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Cost of Long Term Debt

Exhibit
Schedule D-2
Page 1
Witness: Bourassa

Line No.	Description of Debt	End of Test Year Amount Outstanding	Annual Interest	Interest Rate	Weighted Cost	End of Projected Year Amount Outstanding	Annual Interest	Interest Rate	Weighted Cost
1	WIFA	194,705	6,776	3.48%	3.480%	184,504	6,421	3.48%	0.03%
2	Liberty Utilities - Pro Forma		-	0.00%	0.000%	21,458,591	1,416,267	6.60%	6.54%
3			-	0.00%	0.000%		-	0.00%	0.00%
4							-	0.00%	0.00%
5									
6									
7									
8									
9									
10									
11									
12									
13	Totals	$ 194,705	6,776		3.480%	$ 21,643,095	$ 1,422,688		6.57%
14									
15									
16	SUPPORTING SCHEDULES:					RECAP SCHEDULES:			
17	E-1					D-1			
18	E-2								
19	Testimony								
20									
21									
22									
23									
24									
25									
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28									
29									
30									

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023

Exhibit
Schedule C-3
Page 2
Witness: Bourassa

GROSS REVENUE CONVERSION FACTOR

Line No.	Description	(A)	(B)	(C)
	Calculation of Gross Revenue Conversion Factor:			
1	Revenue	100.0000%		
2	Uncollecible Factor (Line 11)	1.0057%		
3	Revenues (L1 - L2)	98.9943%		
4	Combined Federal and State Income Tax and Property Tax Rate (Line 23)	26.0454%		
5	Subtotal (L3 - L4)	72.9488%		
6	**Revenue Conversion Factor (L1 / L5)**	1.370824		
	Calculation of Uncollectible Factor:			
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	1.3387%		
11	Uncollectible Factor (L9 * L10)		1.0057%	
	Calculation of Effective Tax Rate:			
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 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%	
	Calculation of Effective Property Tax Factor			
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	1.5632%		
22	Effective Property Tax Factor (L20*L21)		1.1744%	
23	Combined Federal and State Income Tax and Property Tax Rate (L17+L22)			26.0454%

24	Required Operating Income	$ 799,175	
25	AdjustedTest Year Operating Income (Loss)	$ 432,737	
26	Required Increase in Operating Income (L24 - L25)	$ 432,737	$ 366,438
27	Income Taxes on Recommended Revenue (Col. (E), L52)	$ 175,078	
28	Income Taxes on Test Year Revenue (Col. (B), L54)	$ 53,771	
29	Required Increase in Revenue to Provide for Income Taxes (L27 - L28)		$ 121,307
30	Recommended Revenue Requirement	$ 2,354,777	
31	Uncollectible Rate (Line 10)	1.3387%	
32	Uncollectible Expense on Recommended Revenue (L24 * L25)	$ 31,523	
33	Adjusted Test Year Uncollectible Expense	$ 24,799	
34	Required Increase in Revenue to Provide for Uncollectible Exp.		$ 6,725
35	Property Tax with Recommended Revenue	$ 94,715	
36	Property Tax on Test Year Revenue	$ 86,862	
37	Increase in Property Tax Due to Increase in Revenue (L35-L36)		$ 7,852
38	Total Required Increase in Revenue (L26 + L29 + L37)		$ 502,322

		(A)	(B)	(C)	(D)	[E]	[F]
		Test Year			Company Recommended		
		Total	Sewer		Total	Sewer	
	Calculation of Income Tax:						
39	Revenue	$ 1,852,455	$ 1,852,455		$ 2,354,777	$ 2,354,777	
40	Operating Expenses Excluding Income Taxes	$ 1,365,947	$ 1,365,947		$ 1,380,524	$ 1,380,524	
41	Synchronized Interest (L47)	$ 270,309	$ 270,309		$ 270,309	$ 270,309	
42	Arizona Taxable Income (L39 - L40 - L41)	$ 216,199	$ 216,199		$ 703,945	$ 703,945	
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)	$ 10,594	$ 10,594	$ -	$ 34,493	$ 34,493	$ -
45	Federal Taxable Income (L42- L44)	$ 205,605	$ 205,605	$ -	$ 669,451	$ 669,451	$ -
46	Federal Income Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
47	Federal Income Tax (L45xL46)	$ 43,177	$ 43,177	$ -	$ 140,585	$ 140,585	$ -
48	Combined Federal and State Income Tax (L35 + L42)	$ 53,771	$ 53,771	$ -	$ 175,078	$ 175,078	$ -

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%

		Sewer	
	Calculation of Interest Synchronization:		
52	Rate Base	$ 8,944,121	
53	Weighted Average Cost of Debt	3.0222%	
54	Synchronized Interest (L45 X L46)	$ 270,309	

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Cost of Preferred Stock

Exhibit
Schedule D-3
Page 1
Witness: Bourassa

Line No.		End of Test Year			End of Projected Year		
1							
2							
3	Description	Shares		Dividend	Shares		Dividend
4	of Issue	Outstanding	Amount	Requirement	Outstanding	Amount	Requirement
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	SUPPORTING SCHEDULES:			RECAP SCHEDULES:			
22	E-1			D-1			
23							
24							
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Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Cost of Common Equity

Exhibit
Schedule D-4
Page 1
Witness: Bourassa

Line No.			
1			
2	The Company is proposing a cost of common equity of	10.95%	.
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17	SUPPORTING SCHEDULES:	RECAP SCHEDULES:	
18	E-1	D-1	
19	D-4.1 to D-4.16		
20			

CONSOLIDATED SEWER SCHEDULE E

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Comparative Balance Sheets

Exhibit
Schedule E-1
Page 1
Witness: Bourassa

Line No.		Test Year Ended 4/30/2023	Year Ended 4/30/2022	Year Ended 4/30/2021
1	**ASSETS**			
2	PLANT			
3	Plant In Service	$ 17,636,042	$ 16,128,222	$ 14,941,339
4	Non-Utility Plant	301,965	320,583	339,200
5	Construction Work in Progress	1,828,713	1,145,289	1,333,245
6	Property Held for Future Use	-	-	-
7	Accumulated Depreciation	(9,845,683)	(9,276,245)	(8,798,666)
8	Plant Acquisition Adjustment	-	-	-
9	Net Plant	$ 9,921,037	$ 8,317,849	$ 7,815,119
10				
11	CURRENT ASSETS			
12	Cash and Equivalents	$ -	$ -	$ -
13	Restricted Cash	-	-	-
14	Net Accounts Receivable	4,903	(1,950)	9,487
15	Inter-Company Receivable	-	-	-
16	Notes Receivable	-	-	-
17	Materials and Supplies	-	-	-
18	Prepayments	1,875	-	-
19	Accrued Utility Revenues	121,335	121,242	93,153
20	Other Current Assets	-	-	-
21	Total Current Assets	$ 128,113	$ 119,292	$ 102,641
22				
23	OTHER ASSETS			
24	Deferred Finance Costs	$ -	$ -	$ -
25	Other Deferred Debits	-	-	-
26	Other Non-Current Assets	-	-	-
27	Deferred Debits	$ -	$ -	$ -
28				
29	TOTAL ASSETS	$ 10,049,150	$ 8,437,141	$ 7,917,759
30				
31				
32	**LIABILITIES AND STOCKHOLDER EQUITY**			
33				
34	Stockholder's Equity	$ 8,313,820	$ 6,835,801	$ 6,138,778
35				
36	Long-Term Debt	$ -	$ -	$ -
37				
38	CURRENT LIABILITIES			
39	Accounts Payable	$ -	$ -	$ -
40	Current Portion of Long-Term Debt	-	-	-
41	Payables to Associated Companies	-	921	297
42	Customer Security Deposits	-	-	-
43	Customer Meter Deposits, Current	-	-	-
44	Current Portion of AIAC	-	-	-
45	Accrued Taxes	-	-	-
46	Accrued Interest	-	-	-
47	Accumulated Deferred Income Taxes, Current	-	-	-
48	Other Current Liabilities	330,257	23,542	45,697
49	Total Current Liabilities	$ 330,257	$ 24,463	$ 45,994
50				
51	DEFERRED CREDITS			
52	Customer Meter Deposits, less current	$ -	$ -	$ -
53	Advances in Aid of Construction	0	0	0
54	AIAC, in progress	84,202	83,597	73,597
55	AIAC, gross-up	-	-	-
56	Accumulated Deferred Income Tax Credits	10,852	10,852	10,852
57	Contributions In Aid of Construction	5,575,588	5,575,588	5,575,588
58	CIAC, in progress	5,000	5,000	5,000
59	Accumulated Amortization	(4,271,469)	(4,102,660)	(3,933,850)
60	Accumulated Deferred Income Taxes	-	-	-
61	Other Deferred Credits	900	4,500	1,800
62	Total Deferred Credits	$ 1,405,074	$ 1,576,878	$ 1,732,987
63				
64	Total Liabilities & Common Equity	$ 10,049,150	$ 8,437,141	$ 7,917,759
65				
66				
67				
68	SUPPORTING SCHEDULES:		RECAP SCHEDULES:	
69			A-3	
70				
71				
72				

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Comparative Income Statements

Exhibit
Schedule E-2
Page 1
Witness: Bourassa

Line No.		Test Year Ended 4/30/2023	Prior Year Ended 4/30/2022	Prior Year Ended 4/30/2021
1	**Revenues**			
2	Sewer Revenues	$ 1,726,839	$ 1,684,753	$ 1,609,127
3	Other Revenue	1,430	1,311	573
4	**Total Operating Revenues**	$ 1,728,270	$ 1,686,064	$ 1,609,700
5	**Operating Expenses**			
6	Salaries and Wages	$ -	$ -	$ -
7	Purchased Wastewater Treatment	109,233	108,999	105,163
8	Sludge Removal Expense	388	-	-
9	Purchased Power	79,651	69,537	70,327
10	Chemicals	289	73	1,910
11	Fuel For Power Production	-	-	-
12	Materials and Supplies	9,075	6,716	14,617
13	Contractual Services - Engineering	-	-	-
14	Contractual Services - Accounting	7,545	2,405	4,107
15	Contractual Services - Legal	16,103	6,408	1,104
16	Contractual Services - Management	252,737	224,163	207,623
17	Contractual Services - Testing	-	-	250
18	Contractual Services - Other	94,654	93,761	71,425
19	Rental of Building/Real Property	3,705	1,171	7,300
20	Rental of Equipment	-	-	-
21	Transportation Expense	20,338	20,052	14,000
22	Insurance - Vehicle	-	-	-
23	Insurance - General Liability	19,606	11,189	6,919
24	Advertising Expense	3,230	1,079	-
25	Reg. Commission Exp. - Rate Case	-	-	-
26	Reg. Commission Exp. - Other	-	-	-
27	Bad Debt Expense	22,773	22,689	21,774
28	Miscellaneous	29,732	51,293	24,988
29	Depreciation & Amortization	450,406	358,812	311,756
30	Taxes Other Than Income	-	2,500	2,500
31	Property Taxes	70,458	82,881	79,090
32	Income Tax	-	-	-
33	Customer Deposit Interest	-	-	-
34	**Total Operating Expenses**	$ 1,189,926	$ 1,063,730	$ 944,853
35	**Operating Income**	$ 538,344	$ 622,334	$ 664,847
36	**Other Income (Expense)**			
37	Interest and Dividend Income	-	-	-
38	AFUDC Income	28,558	-	-
39	Miscellaneous Non-Utility Expenses	(11,352)	(4,196)	(6,429)
40	Interest Expense	-	-	-
41				
42	**Total Other Income (Expense)**	$ 17,206	$ (4,196)	$ (6,429)
43	**Net Profit (Loss)**	$ 555,550	$ 618,139	$ 658,418
44				
45				
46				
47	SUPPORTING SCHEDULES:		RECAP SCHEDULES:	
48			A-2	
49				

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Comparative Statements of Cash Flows

Exhibit
Schedule E-3
Page 1
Witness: Bourassa

Line No.		Test Year Ended 4/30/2023	Prior Year Ended 4/30/2022	Prior Year Ended 4/30/2021
1				
2				
3	Cash Flows from Operating Activities			
4	Net Income	$ 555,550	$ 618,139	$ 658,418
5	Adjustments to reconcile net income to net cash			
6	provided by operating activities:			
7	Depreciation and Amortization	450,406	358,812	311,756
8	Depreciation and Amortization Adjustments	(25,662)	(13,931)	(6,157)
9	Changes in Certain Assets and Liabilities:			
10	Accounts Receivable	(6,853)	11,437	456
11	Restricted Cash			
12	Materials and Supplies Inventory			
13	Prepaid Expenses	(1,875)		
14	Deferred Charges		2,700	900
15	Receivables to Associated Co.	(921)	624	297
16	Accounts Payable			
17	Interest Payable			
18	Security Deposits			
19	Taxes Payable			
20	Other assets and liabilities	303,022	(50,244)	30,726
21	Rounding	2	(1)	(1)
22	Net Cash Flow provided by Operating Activities	$ 1,273,669	$ 927,536	$ 996,395
23	Cash Flow From Investing Activities:			
24	Capital Expenditures	(2,172,626)	(980,309)	(1,220,168)
25	Plant Held for Future Use			
26	Changes in Special Funds			
27	Net Cash Flows from Investing Activities	$ (2,172,626)	$ (980,309)	$ (1,220,168)
28	Cash Flow From Financing Activities			
29	Proceeds from Long-Term Debt			
30	Net receipt of contributions in aid of construction			
31	Net receipts of advances in aid of construction	605	10,000	5,000
32	Repayments of Long-Term Debt			
33	Distributions			
34	Deferred Financing Costs			
35	Paid in Capital	898,351	42,773	218,773
36	Net Cash Flows Provided by Financing Activities	$ 898,956	$ 52,773	$ 223,773
37	Increase(decrease) in Cash and Cash Equivalents	(1)	(0)	0
38	Cash and Cash Equivalents at Beginning of Year	0	0	-
39	Cash and Cash Equivalents at End of Year	$ (0)	$ 0	$ 0
40				
41				
42	SUPPORTING SCHEDULES:		RECAP SCHEDULES:	
43	Workpapers		A-5	
44				

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Statement of Changes in Stockholder's Equity

Exhibit
Schedule E-4
Page 1
Witness: Bourassa

Line No.		Stockholder's Equity	Retained Earnings	Total
1				
2				
3				
4	Balance, April 30, 2020	$ -	$ 5,238,534	$ 5,238,534
5	Addnl Paid In Capital Adjustment	218,773		218,773
6	Distributions		-	-
7	Rounding		-	-
8	Net Income		658,418	658,418
9				
10	Balance, April 30, 2021	$ 218,773	$ 5,896,952	$ 6,115,725
11	Addnl Paid In Capital Adjustment	42,773		42,773
12	Distributions		-	-
13	Rounding		-	-
14	Net Income		618,139	618,139
15				
16	Balance, April 30, 2022	$ 261,546	$ 6,515,091	$ 6,776,637
17	Addnl Paid In Capital Adjustment	898,351		898,351
18	Distributions		-	-
19	Rounding		1	1
20	Net Income		555,550	555,550
21				
22	Balance,April 30, 2023	$ 1,159,897	$ 7,070,642	$ 8,230,539
23				
24				
25				
26				
27				
28				
29	SUPPORTING SCHEDULES:		RECAP SCHEDULES:	
30			E-1	
31				
32				
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40				

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Detail of Plant in Service

Exhibit
Schedule E-5
Page 1
Witness: Bourassa

Line No.	Acct. No.	Plant Description	Plant Balance at 4/30/2022	Plant Additions, Reclass-ications or or Retirements	Plant Balance at 4/30/2023
1	106	Construction Completed - Not Cloassified	$ (1)	$ 480,934	$ 480,934
2	351	Organization	5,785	-	5,785
3	352	Franchise	417	-	417
4	353	Land	7,545	-	7,545
5	354	Structures & Improvements	419,387	61,011	480,398
6	355	Power Generation	-	-	-
7	360	Collection Sewer Forced	1,304,451	76,330	1,380,781
8	361	Collection Sewers Gravity	7,145,692	389,276	7,534,967
9	362	Special Collecting Structures	-	-	-
10	363	Customer Services	1,337,056	70,258	1,407,314
11	364	Flow Measuring Devices	65,412	-	65,412
12	366	Reuse Services	-	-	-
13	367	Reuse Meters And Installation	-	-	-
14	370	Receiving Wells	867,120	-	867,120
15	371.0	Pumping Equipment	1,077,839	323,469	1,401,308
16	374.0	Reuse Distribution Reservoirs	-	-	-
17	375	Reuse Trans. and Dist. System	-	-	-
18	380	Treatment & Disposal Equipment	984,179	68,460	1,052,639
19	380.1	Nogales WWTP	2,431,717	-	2,431,717
20	381	Plant Sewers	15,362	-	15,362
21	382	Outfall Sewer Lines	-	-	-
22	389	Other Sewer Plant & Equipment	54,250	-	54,250
23	390	Office Furniture & Equipment	110,869	-	110,869
24	390.1	Computers and Software	97,386	-	97,386
25	391	Transportation Equipment	6,323	-	6,323
26	392	Stores Equipment	-	-	-
27	393	Tools, Shop And Garage Equip	64,267	32,540	96,807
28	394	Laboratory Equip	6,132	-	6,132
29	396	Communication Equip	29,947	-	29,947
30	398	Other Tangible Plant	18,068	5,541	23,609
31					
32					
33					
34					
35					
36					
37					-
38		TOTAL WATER PLANT	$ 16,049,203	$ 1,507,819	$ 17,557,022
39					
40		SUPPORTING SCHEDULES		RECAP SCHEDULES:	
41		Workpapers		A-4	
42				E-1	
43					

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Operating Statistics

Exhibit
Schedule E-7
Page 1
Witness: Bourassa

Line No.		Test Year Ended 4/30/2023	Prior Year Ended 4/30/2022	Prior Year Ended 4/30/2021
1	WASTEWATER STATISTICS:			
2				
3				
4				
5	Total Gallons Treated (in Thousands)	174,501	189,905	146,677
6				
7				
8				
9	Wastewater Revenues from Customers:[1]	$ 1,728,270	$ 1,686,064	$ 1,609,700
10				
11				
12				
13				
14	Year End Number of Customers	2,358	2,279	2,281
15				
16				
17	Annual Gallons (in Thousands)			
18	Treated Per Year End Customer	63	67	68
19				
20				
21				
22	Annual Revenue per Year End Customer	$ 732.94	$ 739.83	$ 705.70
23				
24	Pumping Cost Per 1,000 Gallons	$ 0.4565	$ 0.3662	$ 0.4795
25	Purchased Water Cost per 1,000 Gallons	$ 0.6260	$ 0.5740	$ 0.7170
26				
27	[1] Effective customer. An effective customer considers the number of units served for multi-unit customers.			
28				

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Taxes Charged to Operations

Exhibit
Schedule E-8
Page 1
Witness: Bourassa

Line No.	Description	Test Year Ended 4/30/2023	Prior Year Ended 4/30/2022	Prior Year Ended 4/30/2021
1	Description			
2				
3	State Income Taxes	$ -	$ -	$ -
4	Federal Income Taxes	-	-	-
5	Payroll Taxes	-	-	-
6	Property Taxes	70,458	82,881	79,090
7				
8	Totals	$ 70,458	$ 82,881	$ 79,090
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11				
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The Company does not conduct independent audits, reviews and/or compilations. Accordingly, there are no notes which are typically associated with these financial statements. Management makes the following notations to the finanical statements contained herein:

Significant Accounting Policies - The Company prepares its financial statements in accordance with accounting principles generally accepted in the United States of America and the accounting records of the are are maintained in accordance with the uniform system of accounts as prescribed by the National Association of Regulatory Utility Commissioners (USOA 1996). Significant accounting policies are as follows:

Utility Plant - Property, plant and equipment is stated at cost less accumulated depreciation provided on a straight-line basis.

Depreciation rates for asset classes of utility property, plant and equipment are established by the Commission. The cost of additions, including betterments and replacements of units of utility fixed assets are charged to utility property, plant and equipment. When units of utility property are replaced, renewed or retired, their cost plus removal or disposal costs, less salvage proceeds, is charged to accumulated depreciation.

Revenue Recognition - Revenues are recognized on the accrual method. Under this method, revenue is recognized when earned rather than when collected, and expenses are recognized when incurred rathet than when paid.

Contributions in Aid of Construction - Contributions in aid of construction (CIAC) are nonrefundable contributions by developers and customers for plant expansion. In addition, this amount includes the remaining balance, if any, of advances in aid of construction at the end of the repayment period. The contributions in aid of construction are being amortized at a rate equal to the rate allowed for depreciation, as a reduction of depreciation expense

Advances in Aid of Construction - Customer advances for construction are subject to refund in accordance with agreements approved by the Arizona Corporation Commission. Agreements provide for refunds which are typically equal to 10 percent of annual water revenue generated from the expansion. The repayments are for a maximum agreed upon period or until repaid in full. Any balance remaining at the end of the agreed-upon period for repayment becomes a contribution in aid of construction.

CONSOLIDATED SEWER
SCHEDULE F

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Projected Income Statements - Present & Proposed Rates

Exhibit
Schedule F-1
Page 1
Witness: Bourassa

Line No.		Test Year Actual Results	At Present Rates Year Ended 4/30/2024	At Proposed Rates Year Ended 4/30/2024
1	**Revenues**			
2	Sewer Revenues	$ 1,726,839	$ 1,851,025	$ 2,353,346
3	Other Sewwer Revenues	1,430	1,430	1,430
4		$ 1,728,270	$ 1,852,455	$ 2,354,777
5	**Operating Expenses**			
6	Salaries and Wages	$ -	$ -	$ -
7	Purchased Wastewater Treatment	$ 109,233	$ 110,711	$ 110,711
8	Sludge Removal Expense	388	0	0
9	Purchased Power	79,651	88,863	88,863
10	Chemicals	289	740	740
11	Fuel For Power Production	-	-	-
12	Materials and Supplies	9,075	22,575	22,575
13	Contractual Services - Engineering	-	-	-
14	Contractual Services - Accounting	7,545	7,545	7,545
15	Contractual Services - Legal	16,103	16,103	16,103
16	Contractual Services - Management	252,737	305,683	305,683
17	Contractual Services - Testing	-	-	-
18	Contractual Services - Other	94,654	140,170	140,170
19	Rental of Building/Real Property	3,705	3,705	3,705
20	Rental of Equipment	-	10,393	10,393
21	Transportation Expense	20,338	20,338	20,338
22	Insurance - Vehicle	-	-	-
23	Insurance - General Liability	19,606	19,606	19,606
24	Advertising Expense	3,230	3,230	3,230
25	Reg. Commission Exp. - Rate Case	-	-	-
26	Reg. Commission Exp. - Other	-	-	-
27	Bad Debt Expense	22,773	24,799	31,523
28	Miscellaneous	29,732	50,064	50,064
29	Depreciation & Amortization	450,406	454,558	454,558
30	Taxes Other Than Income	-	-	-
31	Property Taxes	70,458	86,862	94,715
32	Income Tax	-	53,771	175,078
33	Customer Deposit Interest	-	-	-
34	**Total Operating Expenses**	$ 1,189,926	$ 1,419,718	$ 1,555,602
35	**Operating Income**	$ 538,344	$ 432,737	$ 799,175
36	**Other Income (Expense)**			
37	Interest and Dividend Income	-	-	-
38	AFUDC Income	28,558	28,558	28,558
39	Miscellaneous Non-Utility Expenses	(11,352)	(11,352)	(11,352)
40	Interest Expense	-	(270,309)	(270,309)
41				
42	**Total Other Income (Expense)**	$ 17,206	$ (253,103)	$ (253,103)
43	**Net Profit (Loss)**	$ 555,550	$ 179,634	$ 546,072
44				
45				
46	SUPPORTING SCHEDULES:			
47	C-1			
48				
49				
50				

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Projected Statements of Changes in Financial Position
Present and Proposed Rates

Exhibit
Schedule F-2
Page 1
Witness: Bourassa

Line No.		Test Year Ended 4/30/2023	At Present Rates Year Ended 4/30/2024	At Proposed Rates Year Ended 4/30/2024
5	Cash Flows from Operating Activities			
6	Net Income	$ 555,550	$ 179,634	$ 546,072
7	Adjustments to reconcile net income to net cash			
8	provided by operating activities:			
9	Depreciation and Amortization	450,406	454,558	454,558
10	Depreciation Adjustments	(25,662)	(294,549)	(294,549)
11	Changes in Certain Assets and Liabilities:			
12	Accounts Receivable	(6,853)		
13	Unbilled Revenues	-		
14	Materials and Supplies Inventory	-		
15	Prepaid Expenses	(1,875)		
16	Deferred Charges	-		
17	Notes Receivable	(921)		
18	Accounts Payable	-		
19	Intercompany payable	-		
20	Security Deposits	-		
21	Taxes Payable	-		
22	Other assets and liabilities	303,022	1,118,834	1,118,834
23	Rounding	2		
24	Net Cash Flow provided by Operating Activities	$ 1,273,669	$ 1,458,478	$ 1,824,915
25	Cash Flow From Investing Activities:			
26	Capital Expenditures	(2,172,626)	(2,454,504)	(2,454,504)
27	Plant Held for Future Use	-		
28	Changes in debt reserve fund	-		
29	Net Cash Flows from Investing Activities	$ (2,172,626)	$ (2,454,504)	$ (2,454,504)
30	Cash Flow From Financing Activities			
31	Change in Restricted Cash	-		
32	Change in net amounts due to parent and affiliates	-		
33	Net Receipt contributions in aid of construction	-	(0)	(0)
34	Net receipts of advances in aid of construction	605		
35	Net Proceeds of Long-term Debt of Long-Term Debt	-	4,489,033	4,657,594
36	Dividends Paid	-	(350,000)	(350,000)
37	Net Distributions to Rebalance Capital Structure		(2,859,240)	(3,027,801)
38	Deferred Financing Costs	-		
39	Paid in Capital	898,351		
40	Net Cash Flows Provided by Financing Activities	$ 898,956	$ 1,279,793	$ 1,279,793
41	Increase(decrease) in Cash and Cash Equivalents	(1)	283,766	650,203
42	Cash and Cash Equivalents at Beginning of Year	0	(0)	(0)
43	Cash and Cash Equivalents at End of Year	$ (0)	$ 283,766	$ 650,203

47 SUPPORTING SCHEDULES:
48 E-3

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Projected Construction Requirements

Exhibit
Schedule F-3
Page 1
Witness: Bourassa

Line No.	Account Number	Plant Asset:	Test Year	2024	2025	2026
1						
2	Account					
3	Number	Plant Asset:	Test Year	2024	2025	2026
4	351	Organization	$ -	$ -	$ -	$ -
5	352	Franchise	-			
6	353	Land	-			
7	354	Structures & Improvements	61,011	72,700	47,909	20,831
8	355	Power Generation	-			
9	360	Collection Sewer Forced	76,330			
10	361	Collection Sewers Gravity	389,276	319,841	210,773	91,647
11	362	Special Collecting Structures	-			
12	363	Customer Services	70,258	96,933	63,878	27,775
13	364	Flow Measuring Devices	-			
14	366	Reuse Services	-			
15	367	Reuse Meters And Installation	-			
16	370	Receiving Wells	-			
17	371	Pumping Equipment	323,469	145,399	95,817	54,161
18	374	Reuse Distribution Reservoirs	-			
19	375	Reuse Trans. and Dist. System	-			
20	380	Treatment & Disposal Equipment	68,460			
21	380	Nogales WWTP	-			
22	381	Plant Sewers	-			
23	382	Outfall Sewer Lines	-			
24	389	Other Sewer Plant & Equipment	-			
25	390	Office Furniture & Equipment	-	24,233	15,970	6,944
26	390.1	Computers and Software	-	24,233	15,970	6,944
27	391	Transportation Equipment	-			34,719
28	392	Stores Equipment	-			
29	393	Tools, Shop And Garage Equip	32,540	48,467	31,939	13,888
30	394	Laboratory Equip	-			
31	396	Communication Equip	-	43,620	127,756	43,051
32	397	Miscellaneous Equipment	5,541			
33	398	Other Tangible Plant				
34						
35						
36						
37						
38	Total		$ 1,026,885	$ 775,426	$ 610,011	$ 299,960
39						
40						
41						

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Assumptions Used in Rate Filing

Exhibit
Schedule F-4
Page 1
Witness: Bourassa

Line No.	
1	Property Taxes were computed using the method used by the Arizona Department
2	of Revenue modified for ratemaking.
3	
4	Projected construction expenditures are shown on Schedule A-4.
5	
6	Expense adjustments are shown on Schedule C2, and are explained in the testimony.
7	
8	Income taxes were computed using statutory state and federal income tax rates.
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CONSOLIDATED SEWER
SCHEDULE G

LIBERTY UTILITIES RIO RICO (CONSOLIDATED) CORP. - Sewer Division
Test Year Ended December 31, 2018
Cost of Service Summary
At Present Rates

LINE NO.	DESCRIPTION	Total Company	Jurisdictional Total	Residential	Commercial	Public Authority	Multi-Tenant
1	RATE BASE (a)						
2	Gross Plant in Service	$ 21,143,833	$ 21,143,833	$ 16,528,918	$ 2,401,426	$ 2,041,158	$ 172,331
3	Accumulated Depreciation	9,637,909	9,637,909	7,546,235	1,093,385	919,545	78,743
4	Net Plant	$ 11,505,924	$ 11,505,924	$ 8,982,683	$ 1,308,041	$ 1,121,613	$ 93,588
5	Construction Work in Progress	-	-	-	-	-	-
6	Working Capital Assets & Misc. Other	42,593	42,593	33,253	4,842	4,152	346
7	Contributions & Advances in Aid of Construction	(2,604,397)	(2,604,397)	(2,033,254)	(296,079)	(253,880)	(21,184)
8	TOTAL RATE BASE [A]	$ 8,944,121	$ 8,944,121	$ 6,982,681	$ 1,016,804	$ 871,885	$ 72,750
9	OPERATING REVENUES (c)						
10	Present Rate Schedules(b)	$ 1,851,025	$ 1,851,025	$ 1,381,547	$ 289,286	$ 166,854	$ 13,338
11	Other Revenues	1,430	1,430	1,009	226	184	12
12	Effluent Revenues	-	-	-	-	-	-
13	TOTAL OPERATING REVENUES [A]	$ 1,852,455	$ 1,852,455	$ 1,382,556	$ 289,512	$ 167,038	$ 13,350
14	OPERATING EXPENSES (c)						
15	Operations and Maintenance						
16	Collection and Pumping	$ 380,230	$ 380,230	$ 294,365	$ 45,001	$ 37,742	$ 3,122
17	Treatment and Disposal	198,121	198,121	148,496	25,608	22,376	1,642
18	Reclaimed Water	-	-	-	-	-	-
19	Customer Accounts	74,843	74,843	69,306	4,588	519	430
20	Administrative and General	171,333	171,333	140,223	17,214	12,606	1,290
21	Total Operating and Maintenance Expense	$ 824,527	$ 824,527	$ 652,390	$ 92,411	$ 73,242	$ 6,484
22	Depreciation and Amortization	454,558	454,558	355,920	51,276	43,684	3,677
23	Taxes Other Than Income	86,862	86,862	67,813	9,875	8,467	707
24	Income Taxes	53,771	53,771	23,727	26,169	3,804	71
25	TOTAL EXPENSES [A]	$ 1,419,718	$ 1,419,718	$ 1,099,851	$ 179,731	$ 129,198	$ 10,938
26	OPERATING INCOME	$ 432,737	$ 432,737	$ 282,705	$ 109,780	$ 37,840	$ 2,412
27	EARNED RATE OF RETURN ON RATE BASE	4.84%	4.84%	4.05%	10.80%	4.34%	3.32%
28	COST OF SERVICE REQUIREMENT SUMMARY						
29	REQUIRED RATE OF RETURN GIVEN EQUAL RATES OF RETURN	8.94%	8.94%	8.94%	8.94%	8.94%	8.94%
30	REQUIRED OPERATING INCOME (L8*L27)	$ 799,175	$ 799,175	$ 623,917	$ 90,854	$ 77,905	$ 6,500
31	OPERATING INCOME DEFICIENCY/(SURPLUS) (L28-L24)	$ 366,438	$ 366,438	$ 341,212	$ (18,927)	$ 40,065	$ 4,088
32	REVENUE CONVERSION FACTOR(d)[A]	1.3708	1.3708	1.3708	1.3708	1.3708	1.3708
33	REVENUE DEFICIENCY/(SURPLUS) (L29*L30)	$ 502,322	$ 502,322	$ 467,741	$ (25,945)	$ 54,921	$ 5,604
34	RATE SCHEDULE REVENUE REQUIREMENT (L10+L31)	$ 2,353,346	$ 2,353,346	$ 1,849,288	$ 263,341	$ 221,775	$ 18,943
35	INDICATED % INCREASE ON PRESENT RATE SCHEDULE (L33/L10)	27.12%	27.12%	33.83%	-8.96%	32.88%	41.98%
36	TOTAL REVENUE REQUIREMENT (L12 + L31)	$ 2,354,777	$ 2,354,777	$ 1,850,297	$ 263,566	$ 221,959	$ 18,954
37	PROPOSED RATE SCHEDULE REVENUE REQUIREMENTS						
38	REVENUE DEFICIENCY / (SURPLUS)	$ 502,322	$ 502,322	356,706	86,869	54,960	3,786
39	% INCREASE (L38/L10)	27.14%	27.14%	25.82%	30.03%	32.94%	28.38%
40	COST OF SERV. RATE SCHEDULE (L10 + L38)	$ 2,353,346	$ 2,353,346	$ 1,738,253	$ 376,155	$ 221,814	$ 17,124
41	COST OF SERV. REV. REQUIREMENT (L11 + L12 + L40)	$ 2,354,777	$ 2,354,777	$ 1,739,262	$ 376,381	$ 221,998	$ 17,136
42	% INCREASE IN TOTAL REVENUES (L36/L13)	27.12%	27.12%	25.80%	30.01%	32.90%	28.36%
43	EARNED RATE OF RETURN ON RATE BASE AT PROPOSED RATES(	8.94%	8.94%	7.76%	17.12%	9.01%	7.12%

Supporting Schedules
(a) G-3
(b) H-1
(c) G-4a
(d) C-5
(e) G-2

Recap Schedules
[A] A-1

LIBERTY UTILITIES RIO RICO (CONSOLIDATED) CORP. - Sewer Division
Test Year Ended December 31, 2018
Cost of Service Summary
At Proposed Rates

LINE NO.	DESCRIPTION	Total Company	Jurisdictional Total	Residential	Commercial	Public Authority	Multi-Tenant
1	RATE BASE (a)						
2	Gross Plant in Service	$ 21,143,833	$ 21,143,833	$ 16,528,918	$ 2,401,426	$ 2,041,158	$ 172,331
3	Accumulated Depreciation	9,637,909	9,637,909	7,546,235	1,093,385	919,545	78,743
4	Net Plant	$ 11,505,924	$ 11,505,924	$ 8,982,683	$ 1,308,041	$ 1,121,613	$ 93,588
5	Construction Work in Progress	-	-	-	-	-	-
6	Working Capital Assets & Misc. Other	42,593	42,593	33,253	4,842	4,152	346
7	Contributions & Advances in Aid of Construction	(2,604,397)	(2,604,397)	(2,033,254)	(296,079)	(253,880)	(21,184)
8	TOTAL RATE BASE [A]	$ 8,944,121	$ 8,944,121	$ 6,982,681	$ 1,016,804	$ 871,885	$ 72,750
9	OPERATING REVENUES (c)						
10	Proposed Rate Schedules(b)	$ 2,353,346	$ 2,353,346	$ 1,738,253	$ 376,155	$ 221,814	$ 17,124
11	Other Revenues	1,430	1,430	1,009	226	184	12
12	Effluent Revenues	-	-	-	-	-	-
13	TOTAL OPERATING REVENUES [A]	$ 2,354,777	$ 2,354,777	$ 1,739,262	$ 376,381	$ 221,998	$ 17,136
			100.00%	73.86%	15.98%	9.43%	0.73%
14	OPERATING EXPENSES (c)						
15	Operations and Maintenance						
16	Collection and Pumping	$ 380,230	$ 380,230	$ 294,365	$ 45,001	$ 37,742	$ 3,122
17	Treatment and Disposal	198,121	198,121	148,496	25,608	22,376	1,642
18	Reclaimed Water	-	-	-	-	-	-
19	Customer Accounts	81,568	81,568	75,533	5,000	566	469
20	Administrative and General	171,333	171,333	140,223	17,214	12,606	1,290
21	Total Operating and Maintenance Expense	$ 831,251	$ 831,251	$ 658,617	$ 92,823	$ 73,289	$ 6,522
22	Depreciation and Amortization	453,975	453,975	355,424	51,225	43,653	3,673
23	Taxes Other Than Income	94,715	94,715	73,944	10,768	9,233	770
24	Income Taxes	175,223	175,223	109,494	47,463	17,279	988
25	TOTAL EXPENSES [A]	$ 1,555,164	$ 1,555,164	$ 1,197,479	$ 202,278	$ 143,454	$ 11,953
26	OPERATING INCOME	$ 799,613	$ 799,613	$ 541,784	$ 174,102	$ 78,544	$ 5,182
27	RATE OF RETURN AT PROPOSED RATES	8.94%	8.94%	7.76%	17.12%	9.01%	7.12%
28	Relative Ratio of Return - Proposed Rates			0.868	1.915	1.008	0.797

Supporting Schedules
(a) G-3
(b) H-1
(c) G-4b
(d) C-5

Recap Scehdules
[A] A-1
[B] G-1

LIBERTY UTILITIES RIO RICO (CONSOLIDATED) CORP. - Sewer Division
Test Year Ended December 31, 2018
Rate Base Allocation to Rate Schedules/Classes

Line No.	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Public Authority	Multi-Tenant	Allocation Factor (b)
	RATE BASE							
	GROSS PLANT IN SERVICE							
	Collection Plant							
1	Commodity	$ 6,303,080	$ 6,303,080	$ 4,446,156	$ 993,847	$ 810,770	$ 52,308	CBC
2	Demand - Extra Cap Max Day	5,725,422	5,725,422	4,779,071	425,858	473,175	47,318	CMD
3	Customer Accounts	-	-	-	-	-	-	CB
4	Customer Services	1,483,665	1,483,665	1,339,728	119,948	12,794	11,195	CS
5	Reuse/Effluent	-	-	-	-	-	-	CF
6	Total Collection Plant	$ 13,512,167	$ 13,512,167	$ 10,564,955	$ 1,539,653	$ 1,296,739	$ 110,820	
	Pumping Plant							
7	Commodity	$ 1,408,981	$ 1,408,981	$ 993,887	$ 222,163	$ 181,238	$ 11,693	CBC
8	Demand - Extra Cap Max Day	1,279,852	1,279,852	1,068,307	95,196	105,773	10,577	CMD
9	Customer Accounts	-	-	-	-	-	-	CB
10	Customer Services	-	-	-	-	-	-	CS
11	Reuse/Effluent	-	-	-	-	-	-	CF
12	Total Pumping Plant	$ 2,688,834	$ 2,688,834	$ 2,062,194	$ 317,359	$ 287,011	$ 22,270	
	Treatment and Disposal Plant							
13	Commodity	$ 1,900,666	$ 1,900,666	$ 1,340,719	$ 299,690	$ 244,484	$ 15,773	CBC
14	Demand - Extra Cap Max Day	1,726,475	1,726,475	1,441,108	128,416	142,684	14,268	CMD
15	Customer Accounts	-	-	-	-	-	-	CB
16	Customer Services	-	-	-	-	-	-	CS
17	Reuse/Effluent	-	-	-	-	-	-	CF
18	Total Treatment and Disposal Plant	$ 3,627,141	$ 3,627,141	$ 2,781,826	$ 428,106	$ 387,168	$ 30,042	
	Reclaimed Water Plant							
19	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	CBC
20	Demand - Extra Cap Max Day	-	-	-	-	-	-	CMD
21	Customer Accounts	-	-	-	-	-	-	CB
22	Customer Services	-	-	-	-	-	-	CS
23	Reuse/Effluent	-	-	-	-	-	-	CF
24	Total Reclaimed Water Plant	$ -	$ -	$ -	$ -	$ -	$ -	
	Gross Plant In Service before Intangible and General Plant							
25	Commodity	$ 9,612,727	$ 9,612,727	$ 6,780,762	$ 1,515,700	$ 1,236,492	$ 79,774	
26	Demand - Extra Cap Max Day	8,731,749	8,731,749	7,288,485	649,469	721,632	72,163	
27	Customer Accounts	-	-	-	-	-	-	
28	Customer Services	1,483,665	1,483,665	1,339,728	119,948	12,794	11,195	
29	Reuse/Effluent	-	-	-	-	-	-	
30	Gross Plant In Service	$ 19,828,142	$ 19,828,142	$ 15,408,975	$ 2,285,117	$ 1,970,919	$ 163,132	
	General Plant							
31	Commodity	$ 129,023	$ 129,023	$ 91,012	$ 20,344	$ 16,596	$ 1,071	CBC
32	Demand - Extra Cap Max Day	117,199	117,199	97,827	8,717	9,686	969	CMD
33	Customer Accounts	266,136	266,136	246,446	16,315	1,846	1,529	CB
34	Customer Services	19,914	19,914	17,982	1,610	172	150	CS
35	Reuse/Effluent	-	-	-	-	-	-	CF
36	Total General Plant	$ 532,271	$ 532,271	$ 453,267	$ 46,986	$ 28,300	$ 3,718	

LIBERTY UTILITIES RIO RICO (CONSOLIDATED) CORP. - Sewer Division
Test Year Ended December 31, 2018
Rate Base Allocation to Rate Schedules/Classes

Line No.	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Public Authority	Multi-Tenant	Allocation Factor (b)
	Intangible Plant							
37	Commodity	$ 3,007	$ 3,007	$ 2,121	$ 474	$ 387	$ 25	CBC
38	Demand - Extra Cap Max Day	2,731	2,731	2,280	203	226	23	CMD
39	Customer Accounts	-	-	-	-	-	-	CB
40	Customer Services	464	464	419	38	4	4	CS
41	Reuse/Effluent	-	-	-	-	-	-	CF
42	Total Intangible Plant	$ 6,202	$ 6,202	$ 4,820	$ 715	$ 616	$ 51	
	Allocated Corporate Plant							
43	Commodity	$ 188,398	$ 188,398	$ 132,895	$ 29,706	$ 24,234	$ 1,563	CBC
44	Demand - Extra Cap Max Day	171,132	171,132	142,846	12,729	14,143	1,414	CMD
45	Customer Accounts	388,609	388,609	359,858	23,823	2,695	2,232	CB
46	Customer Services	29,078	29,078	26,257	2,351	251	219	CS
47	Reuse/Effluent	-	-	-	-	-	-	CF
48	Total Allocated Corporate Plant	$ 777,218	$ 777,218	$ 661,857	$ 68,609	$ 41,323	$ 5,429	
	Reconcling Amount							
49	Commodity		$ -	$ -	$ -	$ -	$ -	CBC
50	Demand - Extra Cap Max Day		-	-	-	-	-	CMD
51	Customer Accounts		-	-	-	-	-	CB
52	Customer Services		-	-	-	-	-	CS
53	Fire Hydrants		-	-	-	-	-	CF
54	Total Reconciling Amount	$ -	$ -	$ -	$ -	$ -	$ -	
	Gross Plant In Service							
55	Commodity	$ 9,933,156	$ 9,933,156	$ 7,006,790	$ 1,566,224	$ 1,277,709	$ 82,433	
56	Demand - Extra Cap Max Day	9,022,811	9,022,811	7,531,438	671,118	745,687	74,569	
57	Customer Accounts	654,744	654,744	606,304	40,138	4,541	3,761	
58	Customer Services	1,533,121	1,533,121	1,384,386	123,946	13,221	11,568	
59	Fire Hydrants	-	-	-	-	-	-	
60	Total Gross Plant In Service (a)(c)	$ 21,143,833	$ 21,143,833	$ 16,528,918	$ 2,401,426	$ 2,041,158	$ 172,331	

LIBERTY UTILITIES RIO RICO (CONSOLIDATED) CORP. - Sewer Division
Test Year Ended December 31, 2018
Rate Base Allocation to Rate Schedules/Classes

Line No.	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Public Authority	Multi-Tenant	Allocation Factor (b)
	ACCUMULATED DEPRECIATION AND AMORTIZATION							
	Source of Supply Plant							
61	Commodity	$ 2,359,281	$ 2,359,281	$ 1,664,223	$ 372,003	$ 303,476	$ 19,579	CBC
62	Demand - Extra Cap Max Day	2,143,060	2,143,060	1,788,835	159,401	177,112	17,711	CMD
63	Customer Accounts	-	-	-	-	-	-	CB
64	Customer Services	953,136	953,136	860,667	77,057	8,219	7,192	CS
65	Fire Hydrants	-	-	-	-	-	-	CF
66	Total Source of Supply Plant	$ 5,455,476	$ 5,455,476	$ 4,313,725	$ 608,461	$ 488,808	$ 44,482	
	Pumping Plant							
67	Commodity	$ 743,696	$ 743,696	$ 524,599	$ 117,263	$ 95,662	$ 6,172	CBC
68	Demand - Extra Cap Max Day	675,538	675,538	563,879	50,247	55,830	5,583	CMD
69	Customer Accounts	-	-	-	-	-	-	CB
70	Customer Services	-	-	-	-	-	-	CS
71	Fire Hydrants	-	-	-	-	-	-	CF
72	Total Pumping Plant	$ 1,419,234	$ 1,419,234	$ 1,088,478	$ 167,510	$ 151,492	$ 11,755	
	Water Treatment Plant							
73	Commodity	$ 1,294,355	$ 1,294,355	$ 913,030	$ 204,089	$ 166,494	$ 10,742	CBC
74	Demand - Extra Cap Max Day	1,175,731	1,175,731	981,395	87,451	97,168	9,717	CMD
75	Customer Accounts	-	-	-	-	-	-	CB
76	Customer Services	-	-	-	-	-	-	CS
77	Fire Hydrants	-	-	-	-	-	-	CF
78	Total Water Treatment Plant	$ 2,470,086	$ 2,470,086	$ 1,894,426	$ 291,540	$ 263,662	$ 20,458	
	Transmission and Distribution Plant							
79	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	CBC
80	Demand - Extra Cap Max Day	-	-	-	-	-	-	CMD
81	Customer Accounts	-	-	-	-	-	-	CB
82	Customer Services	-	-	-	-	-	-	CS
83	Fire Hydrants	-	-	-	-	-	-	CF
84	Total Transmission and Distribution Plant	$ -	$ -	$ -	$ -	$ -	$ -	
85	General Plant							
86	Commodity	$ 66,328	$ 66,328	$ 46,787	$ 10,458	$ 8,532	$ 550	CBC
87	Demand - Extra Cap Max Day	60,249	60,249	50,290	4,481	4,979	498	CMD
88	Customer Accounts	136,814	136,814	126,692	8,387	949	786	CB
89	Customer Services	10,237	10,237	9,244	828	88	77	CS
90	Fire Hydrants	-	-	-	-	-	-	CF
91	Total General Plant	$ 273,627	$ 273,627	$ 233,013	$ 24,154	$ 14,548	$ 1,911	

LIBERTY UTILITIES RIO RICO (CONSOLIDATED) CORP. - Sewer Division
Test Year Ended December 31, 2018
Rate Base Allocation to Rate Schedules/Classes

Line No.	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Public Authority	Multi-Tenant	Allocation Factor (b)
	Allocated Corporate Plant							
92	Commodity	$ 4,723	$ 4,723	$ 3,332	$ 745	$ 608	$ 39	CBC
93	Demand - Extra Cap Max Day	4,290	4,290	3,581	319	355	35	CMD
94	Customer Accounts	9,743	9,743	9,022	597	68	56	CB
95	Customer Services	729	729	658	59	6	6	CS
96	Fire Hydrants	-	-	-	-	-	-	CF
97	Total Allocated Corporate Plant	$ 19,486	$ 19,486	$ 16,594	$ 1,720	$ 1,036	$ 136	
	Retirement Work in Progress							
98	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	CBC
99	Demand - Extra Cap Max Day	-	-	-	-	-	-	CMD
100	Customer Accounts	-	-	-	-	-	-	CB
101	Customer Services	-	-	-	-	-	-	CS
102	Fire Hydrants	-	-	-	-	-	-	CF
103	Total Retirement Work in Progress	$ -	$ -	$ -	$ -	$ -	$ -	
	Advances in Aid of Construction							
104	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	CBC
105	Demand - Extra Cap Max Day	-	-	-	-	-	-	CMD
106	Customer Accounts	-	-	-	-	-	-	CB
107	Customer Services	-	-	-	-	-	-	CS
108	Fire Hydrants	-	-	-	-	-	-	CF
109	Total Advances in Aid of Construction	$ -	$ -	$ -	$ -	$ -	$ -	
	Accumulated Depreciation/Amortization							
110	Commodity	$ 4,468,382	$ 4,468,382	$ 3,151,971	$ 704,558	$ 574,771	$ 37,082	
111	Demand - Extra Cap Max Day	4,058,868	4,058,868	3,387,981	301,899	335,444	33,544	
112	Customer Accounts	146,556	146,556	135,714	8,984	1,017	842	
113	Customer Services	964,102	964,102	870,570	77,944	8,314	7,275	
114	Fire Hydrants	-	-	-	-	-	-	
115	Total Accumulated Depreciation/Amortization (a)(c)	$ 9,637,909	$ 9,637,909	$ 7,546,235	$ 1,093,385	$ 919,545	$ 78,743	

LIBERTY UTILITIES RIO RICO (CONSOLIDATED) CORP. - Sewer Division
Test Year Ended December 31, 2018
Rate Base Allocation to Rate Schedules/Classes

Line No.	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Public Authority	Multi-Tenant	Allocation Factor (b)
	NET UTILITY PLANT IN SERVICE							
	Net Plant							
116	Commodity	$ 5,464,773	$ 5,464,773	$ 3,854,819	$ 861,666	$ 702,938	$ 45,351	
117	Demand - Extra Cap Max Day	4,963,943	4,963,943	4,143,457	369,219	410,243	41,024	
118	Customer Accounts	508,188	508,188	470,591	31,154	3,525	2,919	
119	Customer Services	569,019	569,019	513,816	46,003	4,907	4,294	
120	Fire Hydrants	-	-	-	-	-	-	
121	Net Utility Plant in Service (a)	$ 11,505,924	$ 11,505,924	$ 8,982,683	$ 1,308,041	$ 1,121,613	$ 93,588	
	CONSTRUCTION WORK IN PROGRESS							
	Construction Work in Progress							
122	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	CBC
123	Demand - Extra Cap Max Day	-	-	-	-	-	-	CMD
124	Customer Accounts	-	-	-	-	-	-	CB
125	Customer Services	-	-	-	-	-	-	CS
126	Fire Hydrants	-	-	-	-	-	-	CF
127	Total Construction Work in Progress (a)	$ -	$ -	$ -	$ -	$ -	$ -	
	WORKING CAPITAL ASSETS							
	Working Capital Assets							
128	Commodity	$ 20,230	$ 20,230	$ 14,270	$ 3,190	$ 2,602	$ 168	CBC
129	Demand - Extra Cap Max Day	18,376	18,376	15,338	1,367	1,519	152	CMD
130	Customer Accounts	1,881	1,881	1,742	115	13	11	CB
131	Customer Services	2,106	2,106	1,902	170	18	16	CS
132	Fire Hydrants	-	-	-	-	-	-	CF
133	Total Working Capital Assets (a)	$ 42,593	$ 42,593	$ 33,253	$ 4,842	$ 4,152	$ 346	
	CONTRIBUTIONS & ADVANCES IN AID OF CONSTRUCTION, ADIT, OTHER							
	Contributions & Advances in Aid of Construction, ADIT, EADIT, Other							
134	Commodity	$ (1,236,966)	$ (1,236,966)	$ (872,549)	$ (195,040)	$ (159,112)	$ (10,265)	CBC
135	Demand - Extra Cap Max Day	(1,123,602)	(1,123,602)	(937,883)	(83,574)	(92,860)	(9,286)	CMD
136	Customer Accounts	(115,030)	(115,030)	(106,519)	(7,052)	(798)	(661)	CB
137	Customer Services	(128,799)	(128,799)	(116,304)	(10,413)	(1,111)	(972)	CS
138	Fire Hydrants	-	-	-	-	-	-	CF
139	Total Contributions & Advances in Aid of Construction (a)	$ (2,604,397)	$ (2,604,397)	$ (2,033,254)	$ (296,079)	$ (253,880)	$ (21,184)	

LIBERTY UTILITIES RIO RICO (CONSOLIDATED) CORP. - Sewer Division
Test Year Ended December 31, 2018
Rate Base Allocation to Rate Schedules/Classes

Line No.	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Public Authority	Multi-Tenant	Allocation Factor (b)
	RATE BASE							
	Rate Base							
140	Commodity	$ 4,248,037	$ 4,248,037	$ 2,996,541	$ 669,815	$ 546,428	$ 35,253	
141	Demand - Extra Cap Max Day	3,858,717	3,858,717	3,220,913	287,012	318,902	31,890	
142	Customer Accounts	395,040	395,040	365,813	24,217	2,740	2,269	
143	Customer Services	442,327	442,327	399,415	35,760	3,814	3,338	
144	Fire Hydrants	-	-	-	-	-	-	
145	**Total Rate Base [A]**	**$ 8,944,121**	**$ 8,944,121**	**$ 6,982,681**	**$ 1,016,804**	**$ 871,885**	**$ 72,750**	

Supporting Schedules
(a) G-5, (b) G-7a, (c) F-1.3

Recap Schedules
[A] G-1

LIBERTY UTILITIES RIO RICO (CONSOLIDATED) CORP. - Sewer Division
Test Year Ended December 31, 2018
Revenue and Expense Allocation to Rate Schedules at Present Revenues

Line No.s	Description	Total Company (a)	Other Jurisdictional	Jurisdictional Total (a)	Residential	Commercial	Public Authority	Multi-tenant	Alloc. Code (b)
	REVENUES								
1	Revenue Water Service (c)	$ 1,851,025	$ -	$ 1,851,025	$ 1,381,547	$ 289,286	$ 166,854	$ 13,338	Direct
2	Other Revenue	1,430	-	1,430	1,009	226	184	12	CBC
	Effluent Revenues	-	-	-	-	-	-	-	CBC
3	Total Revenue	$ 1,852,455	$ -	$ 1,852,455	$ 1,382,556	$ 289,512	$ 167,038	$ 13,350	
	EXPENSES (A)								
	Collection Expenses								
	Operation								
4	Commodity	$ 143,495	$ -	$ 143,495	$ 101,221	$ 22,626	$ 18,458	$ 1,191	CBC
5	Demand	106,129	-	106,129	88,587	7,894	8,771	877	CMD
6	Customer Accounts	-	-	-	-	-	-	-	CB
7	Customer Services	27,502	-	27,502	24,834	2,223	237	208	CS
8	Effluent	-	-	-	-	-	-	-	CF
9	Total Operation	$277,126	$ -	$ 277,126	$ 214,641	$ 32,743	$ 27,466	$ 2,275	
	Maintenance								
10	Commodity	$ 54,315	$ -	$ 54,315	$ 38,314	$ 8,564	$ 6,987	$ 451	CBC
11	Demand	38,748	-	38,748	32,343	2,882	3,202	320	CMD
12	Customer Accounts	-	-	-	-	-	-	-	CB
13	Customer Services	10,041	-	10,041	9,067	812	87	76	CS
14	Effluent	-	-	-	-	-	-	-	CF
15	Total Maintenance	$ 103,104	$ -	$ 103,104	$ 79,724	$ 12,258	$ 10,275	$ 847	
	Total Source of Collection Expenses								
16	Commodity	$ 197,810	$ -	$ 197,810	$ 139,534	$ 31,190	$ 25,444	$ 1,642	
17	Demand	144,877	-	144,877	120,930	10,776	11,973	1,197	
18	Customer Accounts	-	-	-	-	-	-	-	
19	Customer Services	37,543	-	37,543	33,901	3,035	324	283	
20	Effluent	-	-	-	-	-	-	-	
21	Total Collection Expenses	$ 380,230	$ -	$ 380,230	$ 294,365	$ 45,001	$ 37,742	$ 3,122	

LIBERTY UTILITIES RIO RICO (CONSOLIDATED) CORP. - Sewer Division
Test Year Ended December 31, 2018
Revenue and Expense Allocation to Rate Schedules at Present Revenues

Line No.s	Description	Total Company (a)	Other Jurisdictional	Jurisdictional Total (a)	Residential	Commercial	Public Authority	Multi-tenant	Alloc. Code (b)
	Pumping Expneses								
	Operation								
22	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	CBC
23	Demand	-	-	-	-	-	-	-	CMD
24	Customer Accounts	-	-	-	-	-	-	-	CB
25	Customer Services	-	-	-	-	-	-	-	CS
26	Effluent	-	-	-	-	-	-	-	CF
27	Total Operation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	Maintenance								
28	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	CBC
29	Demand	-	-	-	-	-	-	-	CMD
30	Customer Accounts	-	-	-	-	-	-	-	CB
31	Customer Services	-	-	-	-	-	-	-	CS
32	Effluent	-	-	-	-	-	-	-	CF
33	Total Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	Total Pumping Expenses Expenses								
34	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
35	Demand	-	-	-	-	-	-	-	
36	Customer Accounts	-	-	-	-	-	-	-	
37	Customer Services	-	-	-	-	-	-	-	
38	Effluent	-	-	-	-	-	-	-	
39	Total Water Treatment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	Total Production Expenses								
40	Commodity	$ 197,810	$ -	$ 197,810	$ 139,534	$ 31,190	$ 25,444	$ 1,642	
41	Demand	144,877	-	144,877	120,930	10,776	11,973	1,197	
42	Customer Accounts	-	-	-	-	-	-	-	
43	Customer Services	37,543	-	37,543	33,901	3,035	324	283	
44	Effluent	-	-	-	-	-	-	-	
45	**Total Production Expenses**	**$ 380,230**	**$ -**	**$ 380,230**	**$ 294,365**	**$ 45,001**	**$ 37,742**	**$ 3,122**	

LIBERTY UTILITIES RIO RICO (CONSOLIDATED) CORP. - Sewer Division
Test Year Ended December 31, 2018
Revenue and Expense Allocation to Rate Schedules at Present Revenues

Line No.s	Description	Total Company (a)	Other Jurisdictional	Jurisdictional Total (a)	Residential	Commercial	Public Authority	Multi-tenant	Alloc. Code (b)
	Treatment and Disposal Expenses								
	Operation								
46	Commodity	$ 118,858	$ -	$ 118,858	$ 83,842	$ 18,741	$ 15,289	$ 986	CBC
47	Demand	67,605	-	67,605	56,431	5,028	5,587	559	CMD
48	Customer Accounts	-	-	-	-	-	-	-	CB
49	Customer Services	-	-	-	-	-	-	-	CS
50	Effluent	-	-	-	-	-	-	-	CF
51	Total Operation	$ 186,463	$ -	$ 186,463	$ 140,272	$ 23,770	$ 20,876	$ 1,545	
	Maintenance								
52	Commodity	$ 11,658	$ -	$ 11,658	$ 8,223	$ 1,838	$ 1,500	$ 97	CBC
53	Demand	-	-	-	-	-	-	-	CMD
54	Customer Accounts	-	-	-	-	-	-	-	CB
55	Customer Services	-	-	-	-	-	-	-	CS
56	Effluent	-	-	-	-	-	-	-	CF
57	Total Maintenance	$ 11,658	$ -	$ 11,658	$ 8,223	$ 1,838	$ 1,500	$ 97	
	Total Trreatment and Disposal Expenses								
58	Commodity	$ 130,516	$ -	$ 130,516	$ 92,065	$ 20,579	$ 16,788	$ 1,083	
59	Demand	67,605	-	67,605	56,431	5,028	5,587	559	
60	Customer Accounts	-	-	-	-	-	-	-	
61	Customer Services	-	-	-	-	-	-	-	
62	Effluent	-	-	-	-	-	-	-	
63	**Total Treatment and Disposal Expenses**	**$ 198,121**	**$ -**	**$ 198,121**	**$ 148,496**	**$ 25,608**	**$ 22,376**	**$ 1,642**	

LIBERTY UTILITIES RIO RICO (CONSOLIDATED) CORP. - Sewer Division
Test Year Ended December 31, 2018
Revenue and Expense Allocation to Rate Schedules at Present Revenues

Line No.s	Description	Total Company (a)	Other Jurisdictional	Jurisdictional Total (a)	Residential	Commercial	Public Authority	Multi-tenant	Alloc. Code (b)
	Reclaimed Water Expenses								
	Operation								
64	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	CBC
65	Demand	-	-	-	-	-	-	-	CMD
66	Customer Accounts	-	-	-	-	-	-	-	CB
67	Customer Services	-	-	-	-	-	-	-	CS
68	Effluent	-	-	-	-	-	-	-	CF
69	Total Operation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	Maintenance								
70	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	CBC
71	Demand	-	-	-	-	-	-	-	CMD
72	Customer Accounts	-	-	-	-	-	-	-	CB
73	Customer Services	-	-	-	-	-	-	-	CS
74	Effluent	-	-	-	-	-	-	-	CF
75	Total Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	Total Reclaimed Water Expenses								
76	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
77	Demand	-	-	-	-	-	-	-	
78	Customer Accounts	-	-	-	-	-	-	-	
79	Customer Services	-	-	-	-	-	-	-	
80	Effluent	-	-	-	-	-	-	-	
81	**Total Reclaimed Water Expenses**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	Customer Accounts Expenses								
82	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	CBC
83	Demand	-	-	-	-	-	-	-	CMD
84	Customer Accounts	74,843	-	74,843	69,306	4,588	519	430	CB
85	Customer Services	-	-	-	-	-	-	-	CS
86	Effluent	-	-	-	-	-	-	-	CF
87	**Total Customer Accounts**	**$ 74,843**	**$ -**	**$ 74,843**	**$ 69,306**	**$ 4,588**	**$ 519**	**$ 430**	
	O&M w/oA&G Expenses								
88	Commodity	$ 328,326	$ -	$ 328,326	$ 231,599	$ 51,769	$ 42,233	$ 2,725	
89	Demand	212,482	-	212,482	177,361	15,804	17,560	1,756	
90	Customer Accounts	74,843	-	74,843	69,306	4,588	519	430	
91	Customer Services	37,543	-	37,543	33,901	3,035	324	283	
92	Effluent	-	-	-	-	-	-	-	
93	**Total O&M w/oA&G Expenses**	$ 653,194	$ -	$ 653,194	$ 512,167	$ 75,197	$ 60,636	$ 5,194	

LIBERTY UTILITIES RIO RICO (CONSOLIDATED) CORP. - Sewer Division
Test Year Ended December 31, 2018
Revenue and Expense Allocation to Rate Schedules at Present Revenues

Line No.s	Description	Total Company (a)	Other Jurisdictional	Jurisdictional Total (a)	Residential	Commercial	Public Authority	Multi-tenant	Alloc. Code (b)
	Administrative and General Expenses								
94	Commodity	$ 60,543	$ -	$ 60,543	$ 42,706	$ 9,546	$ 7,788	$ 502	CBC
95	Demand	53,293	-	53,293	44,484	3,964	4,404	440	CMD
96	Customer Accounts	48,327	-	48,327	44,751	2,963	335	278	CB
97	Customer Services	9,171	-	9,171	8,281	741	79	69	CS
98	Effluent	-	-	-	-	-	-	-	CF
99	Total Administrative and General Expenses	$ 171,333	$ -	$ 171,333	$ 140,223	$ 17,214	$ 12,606	$ 1,290	
	Total Operation and Maintenance Expenses								
100	Commodity	$ 388,869	$ -	$ 388,869	$ 274,306	$ 61,315	$ 50,020	$ 3,227	
101	Demand	265,775	-	265,775	221,845	19,768	21,965	2,196	
102	Customer Accounts	123,170	-	123,170	114,057	7,551	854	707	
103	Customer Services	46,714	-	46,714	42,182	3,777	403	352	
104	Effluent	-	-	-	-	-	-	-	
105	**Total Operation and Maintenance Expenses**	$ 824,527	$ -	$ 824,527	$ 652,390	$ 92,411	$ 73,242	$ 6,484	
	Depreciation & Amort Expense								
106	Commodity	$ 212,623	$ -	$ 212,623	$ 149,983	$ 33,526	$ 27,350	$ 1,765	CBC
107	Demand	193,137	-	193,137	161,213	14,366	15,962	1,596	CMD
108	Customer Accounts	28,651	-	28,651	26,532	1,756	199	165	CB
109	Customer Services	20,147	-	20,147	18,192	1,629	174	152	CS
110	Effluent	-	-	-	-	-	-	-	CF
111		-	-	-	-	-	-	-	CF
112	Total Depreciation & Amort Expense	$ 454,558	$ -	$ 454,558	$ 355,920	$ 51,276	$ 43,684	$ 3,677	
	Taxes Other Than Income								
113	Commodity	$ 41,256	$ -	$ 41,256	$ 29,101	$ 6,505	$ 5,307	$ 342	CBC
114	Demand	37,475	-	37,475	31,280	2,787	3,097	310	CMD
115	Customer Accounts	3,836	-	3,836	3,553	235	27	22	CB
116	Customer Services	4,296	-	4,296	3,879	347	37	32	CS
117	Effluent	-	-	-	-	-	-	-	CF
118	Total Taxes Other Than Income	$ 86,862	$ -	$ 86,862	$ 67,813	$ 9,875	$ 8,467	$ 707	
	O&M, Customer, A&G and Other Taxes								
119	Commodity	$ 642,747	$ -	$ 642,747	$ 453,390	$ 101,346	$ 82,677	$ 5,334	
120	Demand	496,386	-	496,386	414,339	36,921	41,024	4,102	
121	Customer Accounts	155,658	-	155,658	144,142	9,542	1,080	894	
122	Customer Services	71,156	-	71,156	64,253	5,753	614	537	
123	Effluent	-	-	-	-	-	-	-	
124	**Total O&M, Customer, A&G and Other Taxes**	$ 1,365,947	$ -	$ 1,365,947	$ 1,076,124	$ 153,562	$ 125,394	$ 10,867	
	Labor Allocator								
125	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	CBC
126	Demand	-	-	-	-	-	-	-	CMD
127	Customer Accounts	-	-	-	-	-	-	-	CB
128	Customer Services	-	-	-	-	-	-	-	CS
129	Effluent	-	-	-	-	-	-	-	CF
130	Total Labor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	

LIBERTY UTILITIES RIO RICO (CONSOLIDATED) CORP. - Sewer Division
Test Year Ended December 31, 2018
Revenue and Expense Allocation to Rate Schedules at Present Revenues

Line No.s	Description	Total Company (a)	Other Jurisdictional	Jurisdictional Total (a)	Residential	Commercial	Public Authority	Multi-tenant	Alloc. Code (b)
	OPERATING INCOME								
131	Income Before Taxes	$ 486,508	$ -	$ 486,508	$ 306,432	$ 135,949	$ 41,644	$ 2,483	
132	State Income Tax	10,594	-	10,594	4,675	5,156	749	14	
133	Federal Income Tax	43,177	-	43,177	19,053	21,013	3,054	57	
134	Total Income Taxes	$ 53,771	$ -	$ 53,771	$ 23,727	$ 26,169	$ 3,804	$ 71	
135	Net Income After Tax	$ 432,737	$ -	$ 432,737	$ 282,705	$ 109,780	$ 37,840	$ 2,412	
136	Present Return Rate Of Return	4.84%	0.00%	4.84%	4.05%	10.80%	4.34%	3.32%	
137	Present Relative Return Rate Of Return	1.00	-	1.00	0.84	2.23	0.90	0.69	
	State Income Tax								
138	Income Before Tax	$ 486,508	$ -	$ 486,508	$ 306,432	$ 135,949	$ 41,644	$ 2,483	
139	Less: Interest Expense	270,309	-	270,309	211,031	30,730	26,350	2,199	
140	State Taxable Income	$ 216,199	$ -	$ 216,199	$ 95,402	$ 105,219	$ 15,294	$ 284	
141	Pro Forma State Income Tax	$ 10,594	$ -	$ 10,594	$ 4,675	$ 5,156	$ 749	$ 14	
142	Amortization of Flow Through Tax	0	0	0	0	0	0	0	
143	Subtotal State Income Tax	$ 10,594	$ -	$ 10,594	$ 4,675	$ 5,156	$ 749	$ 14	
144	Deferred State Income Tax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
145	**Total State Income Tax**	**$ 10,594**	**$ -**	**$ 10,594**	**$ 4,675**	**$ 5,156**	**$ 749**	**$ 14**	
	Federal Income Tax								
146	Income Before Tax	$ 486,508	$ -	$ 486,508	$ 306,432	$ 135,949	$ 41,644	$ 2,483	
147	Less: Interest Expense	270,309	-	270,309	211,031	30,730	26,350	2,199	
148	Less: State Income Tax	10,594	-	10,594	4,675	5,156	749	14	
149		-	-	-	-	-	-	-	
150	Federal Taxable Income	$ 205,605	$ -	$ 205,605	$ 90,727	$ 100,064	$ 14,544	$ 270	
151	Pro Forma Federal Income Tax	$ 43,177	$ -	$ 43,177	$ 19,053	$ 21,013	$ 3,054	$ 57	
152	ITC Amortization	-	-	-	-	-	-	-	CRB
153	Subtotal Federal Income Tax	$ 43,177	$ -	$ 43,177	$ 19,053	$ 21,013	$ 3,054	$ 57	
154	Deferred Federal Income Tax	-	-	-	-	-	-	-	
155	**Total Federal Income Tax**	**43,177**	**-**	**43,177**	**19,053**	**21,013**	**3,054**	**57**	
156	**Total Income Tax**	**53,771**	**-**	**53,771**	**23,727**	**26,169**	**3,804**	**71**	

LIBERTY UTILITIES RIO RICO (CONSOLIDATED) CORP. - Sewer Division
Test Year Ended December 31, 2018
Revenue and Expense Allocation to Rate Schedules at Present Revenues

Line No.s	Description	Total Company (a)	Other Jurisdictional	Jurisdictional Total (a)	Residential	Commercial	Public Authority	Multi-tenant	Alloc. Code (b)
PRESENT REVENUES TAXES & ROR									
	Present Revenues								
157	Revenues	$ 1,851,025		$ 1,851,025	$ 1,381,547	$ 289,286	$ 166,854	$ 13,338	
158	Other Revenue	1,430	-	1,430	1,009	226	184	12	
159	Effluent Revenues	-	-	-	-	-	-	-	
160	Total Present Revenue	**$ 1,852,455**	**$ -**	**$ 1,852,455**	**$ 1,382,556**	**$ 289,512**	**$ 167,038**	**$ 13,350**	
161	O&M, Customer, A&G and Other Taxes	$ 1,365,947	$ -	$ 1,365,947	$ 1,076,124	$ 153,562	$ 125,394	$ 10,867	
162	Income Before Tax	$ 486,508	$ -	$ 486,508	$ 306,432	$ 135,949	$ 41,644	$ 2,483	
163	Less: Interest Expense	270,309	-	270,309	211,031	30,730	26,350	2,199	
164	State Taxable Income	$ 216,199	$ -	$ 216,199	$ 95,402	$ 105,219	$ 15,294	$ 284	
165	Pro Forma State Income Tax	$ 10,594	$ -	$ 10,594	$ 4,675	$ 5,156	$ 749	$ 14	
166	Amortization of Flow Through Tax	-	-	-	-	-	-	-	
167	Subtotal State Income Tax	$ 10,594	$ -	$ 10,593.75	$ 4,674.68	$ 5,155.76	$ 749.39	$ 13.92	
168	Deferred State Income Tax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
169	**Total State Income Tax**	$ 10,594	$ -	$ 10,594	$ 4,675	$ 5,156	$ 749	$ 14	
170	Income Before Tax	$ 486,508	$ -	$ 486,508	$ 306,432	$ 135,949	$ 41,644	$ 2,483	
171	Less: Interest Expense	270,309	-	270,309	211,031	30,730	26,350	2,199	
172	Less: State Income Tax	10,594	-	10,594	4,675	5,156	749	14	
173		-	-	-	-	-	-	-	
174	Federal Taxable Income	$205,605	0	205,605	90,727	100,064	14,544	270	
175	Pro Forma Federal Income Tax	$ 43,177	0	43,177	19,053	21,013	3,054	57	
176	ITC Amortization	-	0	0	0	0	0	0	CRB
177	Subtotal Federal Income Tax	$43,177	0	43,177	19,053	21,013	3,054	57	
178	**Total Federal Income Tax**	$43,177	0	43,177	19,053	21,013	3,054	57	
179	**Total Income Tax**	$53,771	0	53,771	23,727	26,169	3,804	71	
180	**Income After Tax**	**$432,737**	**$0**	**$432,737**	**$282,705**	**$109,780**	**$37,840**	**$2,412**	
	Present Revenues								
181	**Return Rate Of Return**	4.84%	0.00%	4.84%	4.05%	10.80%	4.34%	3.32%	
182	**Realtive Rate Of Return**	1.00	-	1.00	0.84	2.23	0.90	0.69	

Supporting Schedules
(a) C-1, (b) G-7a, (c) H-1

Recap Schedules
[A] G-1

LIBERTY UTILITIES RIO RICO (CONSOLIDATED) CORP. - Sewer Division
Test Year Ended December 31, 2018
Revenue and Expense Allocation to Rate Schedules at Proposed Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Public Authority	Multi-tenant	Allocation Code (b)
	REVENUES							
1	Revenue Water Service (c)	$ 2,353,346	$ 2,353,346	$ 1,738,253	$ 376,155	$ 221,814	$ 17,124	Direct
2	Other Revenue	1,430	1,430	1,009	226	184	12	CBC
	Effluent Revenues	-	-	-	-	-	-	CBC
3	Total Revenue	$ 2,354,777	$ 2,354,777	$ 1,739,262	$ 376,381	$ 221,998	$ 17,136	
	EXPENSES (A)							
	Collection Expenses							
	Operation							
4	Commodity	$ 143,495	$ 143,495	$ 101,221	$ 22,626	$ 18,458	$ 1,191	CBC
5	Demand	106,129	106,129	88,587	7,894	8,771	877	CMD
6	Customer Accounts	-	-	-	-	-	-	CB
7	Customer Services	27,502	27,502	24,834	2,223	237	208	CS
8	Effluent	-	-	-	-	-	-	CF
9	Total Operation	$277,126	$ 277,126	$ 214,641	$ 32,743	$ 27,466	$ 2,275	
	Maintenance							
10	Commodity	$ 54,315	$ 54,315	$ 38,314	$ 8,564	$ 6,987	$ 451	CBC
11	Demand	38,748	38,748	32,343	2,882	3,202	320	CMD
12	Customer Accounts	-	-	-	-	-	-	CB
13	Customer Services	10,041	10,041	9,067	812	87	76	CS
14	Effluent	-	-	-	-	-	-	CF
15	Total Maintenance	$ 103,104	$ 103,104	$ 79,724	$ 12,258	$ 10,275	$ 847	
	Total Collection Expenses							
16	Commodity	$ 197,810	$ 197,810	$ 139,534	$ 31,190	$ 25,444	$ 1,642	
17	Demand	144,877	144,877	120,930	10,776	11,973	1,197	
18	Customer Accounts	-	-	-	-	-	-	
19	Customer Services	37,543	37,543	33,901	3,035	324	283	
20	Effluent	-	-	-	-	-	-	
21	Total Collection Expenses	$ 380,230	$ 380,230	$ 294,365	$ 45,001	$ 37,742	$ 3,122	

LIBERTY UTILITIES RIO RICO (CONSOLIDATED) CORP. - Sewer Division
Test Year Ended December 31, 2018
Revenue and Expense Allocation to Rate Schedules at Proposed Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Public Authority	Multi-tenant	Allocation Code (b)
	Pumping Expneses							
	Operation							
22	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	CBC
23	Demand	-	-	-	-	-	-	CMD
24	Customer Accounts	-	-	-	-	-	-	CB
25	Customer Services	-	-	-	-	-	-	CS
26	Effluent	-	-	-	-	-	-	CF
27	Total Operation	$ -	$ -	$ -	$ -	$ -	$ -	
	Maintenance							
28	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	CBC
29	Demand	-	-	-	-	-	-	CMD
30	Customer Accounts	-	-	-	-	-	-	CB
31	Customer Services	-	-	-	-	-	-	CS
32	Effluent	-	-	-	-	-	-	CF
33	Total Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	
	Total Pumping Expenses Expenses							
34	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	
35	Demand	-	-	-	-	-	-	
36	Customer Accounts	-	-	-	-	-	-	
37	Customer Services	-	-	-	-	-	-	
38	Effluent	-	-	-	-	-	-	
39	Total Pumping Expense	$ -	$ -	$ -	$ -	$ -	$ -	
	Total Production Expenses							
40	Commodity	$ 197,810	$ 197,810	$ 139,534	$ 31,190	$ 25,444	$ 1,642	
41	Demand	144,877	144,877	120,930	10,776	11,973	1,197	
42	Customer Accounts	-	-	-	-	-	-	
43	Customer Services	37,543	37,543	33,901	3,035	324	283	
44	Effluent	-	-	-	-	-	-	
45	**Total Production Expenses**	**$ 380,230**	**$ 380,230**	**$ 294,365**	**$ 45,001**	**$ 37,742**	**$ 3,122**	

LIBERTY UTILITIES RIO RICO (CONSOLIDATED) CORP. - Sewer Division
Test Year Ended December 31, 2018
Revenue and Expense Allocation to Rate Schedules at Proposed Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Public Authority	Multi-tenant	Allocation Code (b)
	Treatment and Disposal Expenses							
	Operation							
46	Commodity	$ 118,858	$ 118,858	$ 83,842	$ 18,741	$ 15,289	$ 986	CBC
47	Demand	67,605	67,605	56,431	5,028	5,587	559	CMD
48	Customer Accounts	-	-	-	-	-	-	CB
49	Customer Services	-	-	-	-	-	-	CS
50	Effluent	-	-	-	-	-	-	CF
51	Total Operation	$ 186,463	$ 186,463	$ 140,272	$ 23,770	$ 20,876	$ 1,545	
	Maintenance							
52	Commodity	$ 11,658	$ 11,658	$ 8,223	$ 1,838	$ 1,500	$ 97	CBC
53	Demand	-	-	-	-	-	-	CMD
54	Customer Accounts	-	-	-	-	-	-	CB
55	Customer Services	-	-	-	-	-	-	CS
56	Effluent	-	-	-	-	-	-	CF
57	Total Maintenance	$ 11,658	$ 11,658	$ 8,223	$ 1,838	$ 1,500	$ 97	
	Total Trreatment and Disposal Expenses							
58	Commodity	$ 130,516	$ 130,516	$ 92,065	$ 20,579	$ 16,788	$ 1,083	
59	Demand	67,605	67,605	56,431	5,028	5,587	559	
60	Customer Accounts	-	-	-	-	-	-	
61	Customer Services	-	-	-	-	-	-	
62	Effluent	-	-	-	-	-	-	
63	**Total Treatment and Disposal Expenses**	**$ 198,121**	**$ 198,121**	**$ 148,496**	**$ 25,608**	**$ 22,376**	**$ 1,642**	
	Reclaimed Water Expenses							
	Operation							
64	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	CBC
65	Demand	-	-	-	-	-	-	CMD
66	Customer Accounts	-	-	-	-	-	-	CB
67	Customer Services	-	-	-	-	-	-	CS
68	Effluent	-	-	-	-	-	-	CF
69	Total Operation	$ -	$ -	$ -	$ -	$ -	$ -	
	Maintenance							
70	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	CBC
71	Demand	-	-	-	-	-	-	CMD
72	Customer Accounts	-	-	-	-	-	-	CB
73	Customer Services	-	-	-	-	-	-	CS
74	Effluent	-	-	-	-	-	-	CF
75	Total Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	
	Total Reclaimed Water Expenses							
76	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	
77	Demand	-	-	-	-	-	-	
78	Customer Accounts	-	-	-	-	-	-	
79	Customer Services	-	-	-	-	-	-	
80	Effluent	-	-	-	-	-	-	

LIBERTY UTILITIES RIO RICO (CONSOLIDATED) CORP. - Sewer Division
Test Year Ended December 31, 2018
Revenue and Expense Allocation to Rate Schedules at Proposed Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Public Authority	Multi-tenant	Allocation Code (b)
81	Total Reclaimed Water Expenses	$ -	$ -	$ -	$ -	$ -	$ -	

LIBERTY UTILITIES RIO RICO (CONSOLIDATED) CORP. - Sewer Division
Test Year Ended December 31, 2018
Revenue and Expense Allocation to Rate Schedules at Proposed Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Public Authority	Multi-tenant	Allocation Code (b)
	Customer Accounts Expenses							
82	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	CBC
83	Demand	-	-	-	-	-	-	CMD
84	Customer Accounts	81,568	81,568	75,533	5,000	566	469	CB
85	Customer Services	-	-	-	-	-	-	CS
86	Effluent	-	-	-	-	-	-	CF
87	**Total Customer Accounts**	**$ 81,568**	**$ 81,568**	**$ 75,533**	**$ 5,000**	**$ 566**	**$ 469**	
	O&M w/oA&G Expenses							
88	Commodity	$ 328,326	$ 328,326	$ 231,599	$ 51,769	$ 42,233	$ 2,725	
89	Demand	212,482	212,482	177,361	15,804	17,560	1,756	
90	Customer Accounts	81,568	81,568	75,533	5,000	566	469	
91	Customer Services	37,543	37,543	33,901	3,035	324	283	
92	Effluent	-	-	-	-	-	-	
93	**Total O&M w/oA&G Expenses**	$ 659,918	$ 659,918	$ 518,394	$ 75,609	$ 60,683	$ 5,233	

LIBERTY UTILITIES RIO RICO (CONSOLIDATED) CORP. - Sewer Division
Test Year Ended December 31, 2018
Revenue and Expense Allocation to Rate Schedules at Proposed Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Public Authority	Multi-tenant	Allocation Code (b)
	Administrative and General Expenses							
94	Commodity	$ 60,543	$ 60,543	$ 42,706	$ 9,546	$ 7,788	$ 502	CBC
95	Demand	53,293	53,293	44,484	3,964	4,404	440	CMD
96	Customer Accounts	48,327	48,327	44,751	2,963	335	278	CB
97	Customer Services	9,171	9,171	8,281	741	79	69	CS
98	Effluent	-	-	-	-	-	-	CF
99	Total Administrative and General Expenses	$ 171,333	$ 171,333	$ 140,223	$ 17,214	$ 12,606	$ 1,290	
	Total Operation and Maintenance Expenses							
100	Commodity	$ 388,869	$ 388,869	$ 274,306	$ 61,315	$ 50,020	$ 3,227	
101	Demand	265,775	265,775	221,845	19,768	21,965	2,196	
102	Customer Accounts	129,894	129,894	120,284	7,963	901	746	
103	Customer Services	46,714	46,714	42,182	3,777	403	352	
104	Effluent	-	-	-	-	-	-	
105	**Total Operation and Maintenance Expenses**	$ 831,251	$ 831,251	$ 658,617	$ 92,823	$ 73,289	$ 6,522	
	Depreciation & Amort Expense							
106	Commodity	$ 212,482	$ 212,482	$ 149,883	$ 33,503	$ 27,332	$ 1,763	CBC
107	Demand	193,008	193,008	161,106	14,356	15,951	1,595	CMD
108	Customer Accounts	28,360	28,360	26,262	1,739	197	163	CB
109	Customer Services	20,125	20,125	18,173	1,627	174	152	CS
110	Effluent	-	-	-	-	-	-	CF
111		-	-	-	-	-	-	CF
112	Total Depreciation & Amort Expense	$ 453,975	$ 453,975	$ 355,424	$ 51,225	$ 43,653	$ 3,673	
	Taxes Other Than Income							
113	Commodity	$ 44,985	$ 44,985	$ 31,732	$ 7,093	$ 5,786	$ 373	CBC
114	Demand	40,862	40,862	34,108	3,039	3,377	338	CMD
115	Customer Accounts	4,183	4,183	3,874	256	29	24	CB
116	Customer Services	4,684	4,684	4,230	379	40	35	CS
117	Effluent	-	-	-	-	-	-	CF
118	Total Taxes Other Than Income	$ 94,715	$ 94,715	$ 73,944	$ 10,768	$ 9,233	$ 770	
	O&M, Customer, A&G and Other Taxes							
119	Commodity	$ 646,335	$ 646,335	$ 455,921	$ 101,912	$ 83,139	$ 5,364	
120	Demand	499,645	499,645	417,059	37,164	41,293	4,129	
121	Customer Accounts	162,438	162,438	150,420	9,958	1,127	933	
122	Customer Services	71,523	71,523	64,584	5,782	617	540	
123	Effluent	-	-	-	-	-	-	
124	**Total O&M, Customer, A&G and Other Taxes**	$ 1,379,941	$ 1,379,941	$ 1,087,985	$ 154,816	$ 126,175	$ 10,966	
	Labor Allocator							
125	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	CBC
126	Demand	-	-	-	-	-	-	CMD
127	Customer Accounts	-	-	-	-	-	-	CB
128	Customer Services	-	-	-	-	-	-	CS
129	Effluent	-	-	-	-	-	-	CF
130	Total Labor	$ -	$ -	$ -	$ -	$ -	$ -	

LIBERTY UTILITIES RIO RICO (CONSOLIDATED) CORP. - Sewer Division
Test Year Ended December 31, 2018
Revenue and Expense Allocation to Rate Schedules at Proposed Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Public Authority	Multi-tenant	Allocation Code (b)
	OPERATING INCOME							
131	Income Before Taxes	$ 974,836	$ 974,836	$ 651,277	$ 221,565	$ 95,823	$ 6,170	
132	State Income Tax	34,522	34,522	21,572	9,351	3,404	195	
133	Federal Income Tax	140,701	140,701	87,922	38,112	13,874	793	
134	Total Income Taxes	$ 175,223	$ 175,223	$ 109,494	$ 47,463	$ 17,279	$ 988	
135	Net Income After Tax	$ 799,613	$ 799,613	$ 541,784	$ 174,102	$ 78,544	$ 5,182	
136	Present Return Rate Of Return	8.94%	8.94%	7.76%	17.12%	9.01%	7.12%	
137	Present Relative Return Rate Of Return	1.00	1.00	0.87	1.92	1.01	0.80	
	State Income Tax							
138	Income Before Tax	$ 974,836	$ 974,836	$ 651,277	$ 221,565	$ 95,823	$ 6,170	
139	Less: Interest Expense	270,309	270,309	211,031	30,730	26,350	2,199	
140	State Taxable Income	$ 704,526	$ 704,526	$ 440,247	$ 190,835	$ 69,473	$ 3,971	
141	Pro Forma State Income Tax	$ 34,522	$ 34,522	$ 21,572	$ 9,351	$ 3,404	$ 195	
142	Amortization of Flow Through Tax	0	0	0	0	0	0	
143	Subtotal State Income Tax	$ 34,522	$ 34,522	$ 21,572	$ 9,351	$ 3,404	$ 195	
144	Deferred State Income Tax	$ -	$ -	$ -	$ -	$ -	$ -	
145	**Total State Income Tax**	**$ 34,522**	**$ 34,522**	**$ 21,572**	**$ 9,351**	**$ 3,404**	**$ 195**	
	Federal Income Tax							
146	Income Before Tax	$ 974,836	$ 974,836	$ 651,277	$ 221,565	$ 95,823	$ 6,170	
147	Less: Interest Expense	270,309	270,309	211,031	30,730	26,350	2,199	
148	Less: State Income Tax	34,522	34,522	21,572	9,351	3,404	195	
149		-	-	-	-	-	-	
150	Federal Taxable Income	$ 670,005	$ 670,005	$ 418,675	$ 181,484	$ 66,069	$ 3,777	
151	Pro Forma Federal Income Tax	$ 140,701	$ 140,701	$ 87,922	$ 38,112	$ 13,874	$ 793	
152	ITC Amortization	-	-	-	-	-	-	CRB
153	Subtotal Federal Income Tax	$ 140,701	$ 140,701	$ 87,922	$ 38,112	$ 13,874	$ 793	
154	Deferred Federal Income Tax	-	-	-	-	-	-	
155	**Total Federal Income Tax**	**140,701**	**140,701**	**87,922**	**38,112**	**13,874**	**793**	
156	**Total Income Tax**	**175,223**	**175,223**	**109,494**	**47,463**	**17,279**	**988**	

LIBERTY UTILITIES RIO RICO (CONSOLIDATED) CORP. - Sewer Division
Test Year Ended December 31, 2018
Revenue and Expense Allocation to Rate Schedules at Proposed Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Commercial	Public Authority	Multi-tenant	Allocation Code (b)
PRESENT REVENUES TAXES & ROR								
	Proposed Revenues							
157	Revenues	$ 2,353,346	$ 2,353,346	$ 1,738,253	$ 376,155	$ 221,814	$ 17,124	
158	Other Revenue	1,430	1,430	1,009	226	184	12	
159	Total Present Revenue	**$ 2,354,777**	**$ 2,354,777**	**$ 1,739,262**	**$ 376,381**	**$ 221,998**	**$ 17,136**	
160	O&M, Customer, A&G and Other Taxes	$ 1,379,941	$ 1,379,941	$ 1,087,985	$ 154,816	$ 126,175	$ 10,966	
161	Income Before Tax	$ 974,836	$ 974,836	$ 651,277	$ 221,565	$ 95,823	$ 6,170	
162	Less: Interest Expense	270,309	270,309	211,031	30,730	26,350	2,199	
163	State Taxable Income	$ 704,526	$ 704,526	$ 440,247	$ 190,835	$ 69,473	$ 3,971	
164	Pro Forma State Income Tax	$ 34,522	$ 34,522	$ 21,572	$ 9,351	$ 3,404	$ 195	
165	Amortization of Flow Through Tax	-	-	-	-	-	-	
166	Subtotal State Income Tax	$ 34,522	$ 34,521.79	$ 21,572.10	$ 9,350.92	$ 3,404.17	$ 194.60	
167	Deferred State Income Tax	$ -	$ -	$ -	$ -	$ -	$ -	
168	**Total State Income Tax**	$ 34,522	$ 34,522	$ 21,572	$ 9,351	$ 3,404	$ 195	
169	Income Before Tax	$ 974,836	$ 974,836	$ 651,277	$ 221,565	$ 95,823	$ 6,170	
170	Less: Interest Expense	270,309	270,309	211,031	30,730	26,350	2,199	
171	Less: State Income Tax	34,522	34,522	21,572	9,351	3,404	195	
172		-	-	-	-	-	-	
173	Federal Taxable Income	$670,005	670,005	418,675	181,484	66,069	3,777	
174	Pro Forma Federal Income Tax	$ 140,701	140,701	87,922	38,112	13,874	793	
175	ITC Amortization	-	0	0	0	0	0	CRB
176	Subtotal Federal Income Tax	$140,701	140,701	87,922	38,112	13,874	793	
177	**Total Federal Income Tax**	$140,701	140,701	87,922	38,112	13,874	793	
178	**Total Income Tax**	$175,223	175,223	109,494	47,463	17,279	988	
179	**Income After Tax**	**$799,613**	**$799,613**	**$541,784**	**$174,102**	**$78,544**	**$5,182**	
	Present Revenues							
180	**Return Rate Of Return**	8.94%	8.94%	7.76%	17.12%	9.01%	7.12%	
181	**Realtive Rate Of Return**	1.00	1.00	0.87	1.92	1.01	0.80	

Supporting Schedules
(a) C-1, (b) G-7a, (c) H-1

LIBERTY UTILITIES RIO RICO (CONSOLIDATED) CORP. - Sewer Division
Test Year Ended December 31, 2018
Rate Base and Plant Functionalization

Line No.	Acct No.	Description	Jurisdictional Total (a)	Commodity Cost[A]	Demand[A]	Customer Accounts [A]	Customer Services[A]	Allocation Code(b)
		PLANT IN SERVICE						
1		**Collection Plant**						
2	35320	Land and Land Rights	$ 7,545	$ 3,954	$ 3,591	$ -	$ -	FCS
3	35420	Structures and Improvements	487,529	255,471	232,058	-	-	FCS
4	36000	Collection Mains - Force	1,483,269	777,251	706,018	-	-	FCS
5	36100	Collection Mains - Gravity	9,984,746	5,232,128	4,752,619	-	-	FCS
6	36200	Special Collection Structures	-	-	-	-	-	FCS
7	36300	Cutomer Services	1,483,665	-	-	-	1,483,665	FCSS
8	36400	Flow Measuring Devices	65,412	34,276	31,135	-	-	FCS
9	36500	Flow Measuring Installations	-	-	-	-	-	FCS
10		Total Collection Plant	$ 13,512,167	$ 6,303,080	$ 5,725,422	$ -	$ 1,483,665	
		Pumping Plant						
11	35500	Power Generation Equipment	$ -	$ -	$ -	$ -	$ -	FPU
12	37000	Receiving Wells	867,120	454,381	412,739	-	-	FPU
13	37100	Pumping Equipment	1,821,714	954,600	867,114	-	-	FPU
14	31130	Other Pumping Equipment	-	-	-	-	-	FPU
15		Total Pumping Plant	$ 2,688,834	$ 1,408,981	$ 1,279,852	$ -	$ -	
		Treatment and Disposal Plant						
16	35330	Land and Land Rights	$ -	$ -	$ -	$ -	$ -	FTD
17	35430	Structures and Improvements	-	-	-	-	-	FTD
18	38000	Treatment and Disposal Equipment	1,121,100	587,470	533,630	-	-	FTD
19	38001	Nogales WWTP	2,431,717	1,274,249	1,157,468	-	-	FTD
19	38100	Plant Sewers	15,362	8,050	7,312	-	-	FTD
20	38200	Outfall Sewer Lines	-	-	-	-	-	FTD
21	38930	Other Sewer Olant and Equipment	58,963	30,897	28,066	-	-	FTD
22		'Total Treatment and Disposal Plant	$ 3,627,141	$ 1,900,666	$ 1,726,475	$ -	$ -	
		Relaimed Water Plant						
23	35340	Land and Land Rights	$ -	$ -	$ -	$ -	$ -	FRW
24	35440	Structures and Improvements	-	-	-	-	-	FRW
25	36600	Reuse Services	-	-	-	-	-	FRW
26	36700	Reuse Meters and Installation	-	-	-	-	-	FRW
27	37400	Reuse Distribution Reservoirs	-	-	-	-	-	FRW
28	37500	Reuse Trans and Distribution System	-	-	-	-	-	FRW
29		Total Relcaimed Water Plant	$ -	$ -	$ -	$ -	$ -	
30		**Gross Plant In Service before Intangible and Gen.**	$ 19,828,142	$ 9,612,727	$ 8,731,749	$ -	$ 1,483,665	

LIBERTY UTILITIES RIO RICO (CONSOLIDATED) CORP. - Sewer Division
Test Year Ended December 31, 2018
Rate Base and Plant Functionalization

Line No.	Acct No.	Description	Jurisdictional Total (a)	Commodity Cost[A]	Demand[A]	Customer Accounts [A]	Customer Services[A]	Allocation Code(b)
		General Plant						
31	35350	Land and Land Rights	$ -	$ -	$ -	$ -	$ -	FGPCC
32	35450	Structures and Improvements	-	-	-	-	-	FGPCC
33	39000	Furniture and Equipment	111,465	27,019	24,543	55,732	4,170	FGPCC
34	39010	Computer Hardware	-	-	-	-	-	FGPCC
35	39020	Computer Software	98,231	23,811	21,629	49,115	3,675	FGPCC
36	39100	Transportation Equipment	56,007	13,576	12,332	28,004	2,095	FGPCC
37	39200	Stores Equipment	-	-	-	-	-	FGPCC
38	39300	Tools, Shop and Garage Equipment	129,869	31,480	28,595	64,934	4,859	FGPCC
39	39400	Laboratory Equipment	3,940	955	868	1,970	147	FGPCC
40	39500	Power Operated Equipment	29,947	7,259	6,594	14,974	1,120	FGPCC
41	39600	Communication Equipment	27,706	6,716	6,101	13,853	1,037	FGPCC
42	39700	Miscellaneous Equipment	-	-	-	-	-	FGPCC
43	39710	Miscellaneous Equipment CNG	-	-	-	-	-	FGPCC
44	39800	Other Tangible Property	75,106	18,206	16,537	37,553	2,810	FGPCC
45		Total General Plant	$ 532,271	$ 129,023	$ 117,199	$ 266,136	$ 19,914	
		Intangible Plant						
46	35110	Organization	$ 5,785	$ 2,805	$ 2,548	$ -	$ 433	FGPIS
47	35210	Franchise and Consents	417	202	184	-	31	FGPIS
48	38910	Miscellaneous Intangible Plant	-	-	-	-	-	FGPIS
49		Total Intangible Plant	$ 6,202	$ 3,007	$ 2,731	$ -	$ 464	
50		Reconciling Amount						
51		**Subotal Gross Plant In Service(c)**	$ 20,366,615	$ 9,744,757	$ 8,851,679	$ 266,136	$ 1,504,043	
		Allocated Coporate Plant						
52	95300	Land and Land Rights	$ 2,882	$ 699	$ 635	$ 1,441	$ 108	FGPCC
53	95400	Structures and Improvments	95,328	23,108	20,990	47,664	3,567	FGPCC
54	99000	Office Furniture and Fixtures	13,041	3,161	2,872	6,521	488	FGPCC
55	99010	Computers and Software	35,644	8,640	7,848	17,822	1,334	FGPCC
56	99020	Customer First	618,669	149,966	136,222	309,334	23,146	FGPCC
57	95500	Power Generation	70	17	15	35	3	FGPCC
58	99500	Power Operated Equipment	11,583	2,808	2,550	5,791	433	FGPCC
59		**Subotal Allocated Corporate Plant**	$ 777,218	$ 188,398	$ 171,132	$ 388,609	$ 29,078	
52		**Total Gross Plant In Service(c)**	**$ 21,143,833**	**$ 9,933,156**	**$ 9,022,811**	**$ 654,744**	**$ 1,533,121**	

LIBERTY UTILITIES RIO RICO (CONSOLIDATED) CORP. - Sewer Division
Test Year Ended December 31, 2018
Rate Base and Plant Functionalization

Line No.	Acct No.	Description	Jurisdictional Total (a)	Commodity Cost[A]	Demand[A]	Customer Accounts [A]	Customer Services[A]	Allocation Code(b)
		ACCUMULATED DEPRECIATION AND AMORTIZATION						
		Collection Plant						
61	35320	Land and Land Rights	$ -	$ -	$ -	$ -	$ -	FCS
62	35420	Structures and Improvements	138,191	72,414	65,777	-	-	FCS
63	36000	Collection Mains - Gravity	172,654	90,473	82,181	-	-	FCS
64	36100	Collection Mains - Force	4,126,084	2,162,118	1,963,966	-	-	FCS
65	36200	Special Collection Structures	-	-	-	-	-	FCS
66	36300	Cutomer Services	953,136	-	-	-	953,136	FCSS
67	36400	Flow Measuring Devices	65,412	34,276	31,135	-	-	FCS
68	36500	Flow Measuring Devices	-	-	-	-	-	FCS
69		Total Collection Plant	$ 5,455,476	$ 2,359,281	$ 2,143,060	$ -	$ 953,136	
		Pumping Plant						
70	35500	Power Generation Equipment	$ -	$ -	$ -	$ -	$ -	FPU
71	37000	Receiving Wells	652,577	341,958	310,619	-	-	FPU
72	37100	Pumping Equipment	766,657	401,737	364,919	-	-	FPU
73	31130	Other Pumping Equipment	-	-	-	-	-	FPU
74		Total Pumping Plant	$ 1,419,234	$ 743,696	$ 675,538	$ -	$ -	
		Treatment and Disposal Plant						
75	35330	Land and Land Rights	$ -	$ -	$ -	$ -	$ -	FTD
76	35430	Structures and Improvements	-	-	-	-	-	FTD
77	38000	Treatment and Disposal Equipment	982,128	514,647	467,481	-	-	FTD
78	38001	Nogales WWTP	1,420,952	744,596	676,356	-	-	FTD
78	38100	Plant Sewers	8,599	4,506	4,093	-	-	FTD
	38200	Outfall Sewer Lines	-	-	-	-	-	FTD
79	38930	Other Sewer Olant and Equipment	58,407	30,606	27,801	-	-	FTD
80		'Total Treatment and Disposal Plant	$ 2,470,086	$ 1,294,355	$ 1,175,731	$ -	$ -	
		Relaimed Water Plant						
81	35340	Land and Land Rights	$ -	$ -	$ -	$ -	$ -	FRW
82	35440	Structures and Improvements	-	-	-	-	-	FRW
83	36600	Reuse Services	-	-	-	-	-	FRW
84	36700	Reuse Meters and Installation	-	-	-	-	-	FRW
85	37400	Reuse Distribution Reservoirs	-	-	-	-	-	FRW
86	37500	Reuse Trans and Distribution System	-	-	-	-	-	FRW
87		Total Relcaimed Water Plant	$ -	$ -	$ -	$ -	$ -	

LIBERTY UTILITIES RIO RICO (CONSOLIDATED) CORP. - Sewer Division
Test Year Ended December 31, 2018
Rate Base and Plant Functionalization

Line No.	Acct No.	Description	Jurisdictional Total (a)	Commodity Cost[A]	Demand[A]	Customer Accounts [A]	Customer Services[A]	Allocation Code(b)
		General Plant						
88	35350	Land and Land Rights	$ -	$ -	$ -	$ -	$ -	FGPCC
89	35450	Structures and Improvements	-	-	-	-	-	FGPCC
90	39000	Furniture and Equipment	109,501	26,543	24,111	54,751	4,097	FGPCC
91	39010	Computer Hardware	-	-	-	-	-	FGPCC
92	39020	Computer Software	77,626	18,817	17,092	38,813	2,904	FGPCC
93	39100	Transportation Equipment	24,537	5,948	5,403	12,268	918	FGPCC
94	39200	Stores Equipment	-	-	-	-	-	FGPCC
95	39300	Tools, Shop and Garage Equipment	15,018	3,640	3,307	7,509	562	FGPCC
96	39400	Laboratory Equipment	3,480	844	766	1,740	130	FGPCC
97	39500	Power Operated Equipment	11,729	2,843	2,583	5,864	439	FGPCC
98	39600	Communication Equipment	7,654	1,855	1,685	3,827	286	FGPCC
99	39700	Miscellaneous Equipment	-	-	-	-	-	FGPCC
100	39710	Miscellaneous Equipment CNG	-	-	-	-	-	FGPCC
101	39800	Other Tangible Property	24,082	5,838	5,303	12,041	901	FGPCC
102		Total General Plant	$ 273,627	$ 66,328	$ 60,249	$ 136,814	$ 10,237	
103		Retirement Work in Progress	$ -	$ -	$ -	$ -	$ -	FPIS
104		Advances in Aid of Construction	-	-	-	-	-	FPIS
105		**Subtotal Accumulated Depreciation/Amortization(c)**	$ 9,618,423	$ 4,463,659	$ 4,054,578	$ 136,814	$ 963,373	
106		**Allocated Corporate Accumulated Depreciation**						
107	95300	Land and Land Rights	-	-	-	-	-	FGPCC
108	95400	Structures and Improvments	5,915	1,434	1,302	2,957	221	FGPCC
109	99000	Office Furniture and Fixtures	1,595	387	351	797	60	FGPCC
110	99010	Computers and Software	4,891	1,186	1,077	2,446	183	FGPCC
111	99020	Customer First	6,017	1,458	1,325	3,008	225	FGPCC
112	95500	Power Generation	6	2	1	3	0	FGPCC
113	99500	Power Operated Equipment	1,062	257	234	531	40	FGPCC
114		**Subotal Allocated Corporate Accumulated Depreciation**	$ 19,486	$ 4,723	$ 4,290	$ 9,743	$ 729	
115		**Accumulated Depreciation/Amortization(c)**	**$ 9,637,909**	**$ 4,468,382**	**$ 4,058,868**	**$ 146,556**	**$ 964,102**	
116		**Net Plant**	**$ 11,505,924**	**$ 5,464,773**	**$ 4,963,943**	**$ 508,188**	**$ 569,019**	
117	10500	Construction Work In Progress	$ -	$ -	$ -	$ -	$ -	FNP
118		Plus: Regualtory Assets/Working Capital Assets/Other (net)	$ 42,593	$ 20,230	$ 18,376	$ 1,881	$ 2,106	FNPCA
119		Less:Contributions & Advances in Aid of Construction	$ (1,217,345)	$ (578,182)	$ (525,193)	$ (53,767)	$ (60,203)	FNP
120		Less:ADIT, EADIT, and IITC	$ (1,387,052)	$ (658,784)	$ (598,409)	$ (61,263)	$ (68,596)	FNPCA
121		Less:Other	$ -	$ -	$ -	$ -	$ -	FNP
122								
123		**Total Rate Base**	**$ 8,944,121**	**$ 4,248,037**	**$ 3,858,717**	**$ 395,040**	**$ 442,327**	

Supporting Schedules
(a) B-1, (b) G-7b, (c) B-2

Recap Schedules
[A] G-2

LIBERTY UTILITIES RIO RICO (CONSOLIDATED) CORP. - Sewer Division
Test Year Ended December 31, 2018
O&M Expenses, Depreciation Expenses and Income Functionalization at Present Revenues

Line No.	Acct No.	Description	Adjusted Test Year(a)	Commodity Cost[A]	Demand[A]	Customer Accounts [A]	Customer Services[A]	Alloc. Code(b)	Labor
		INCOME STATEMENT							
		Collection Expenses							
		Operation							
1	715.1	Purchased Power	26,659	26,659	-	-	-	FBC	
2	734.1	Contractual Services - Professional	106,989	49,908	45,334	-	11,748	FCSP	
3	736.1	Contractual Services - Other	32,767	15,285	13,884	-	3,598	FCSP	
4		Total Operation	$ 277,126	$ 143,495	$ 106,129	$ -	$ 27,502		
		Maintenance							
5	718.2	Chemicals	370	370	-	-	-	FBC	
6	720.2	Materials and Supplies	11,288	11,288	-	-	-	FBC	
7	734.2	Contractual Services - Professional	61,137	28,519	25,905	-	6,713	FCSP	
8	736.2	Contractual Services - Other	30,310	14,139	12,843	-	3,328	FCSP	
9		Total Maintenance	$ 103,104	$ 54,315	$ 38,748	$ -	$ 10,041		
10		**Total Collection Expenses**	$ 380,230	$ 197,810	$ 144,877	$ -	$ 37,543		
11		**Total Production Expenses**	$ 380,230	$ 197,810	$ 144,877	$ -	$ 37,543		
		Treatment and Disposal Expenses							
12	715.5	Purchased Power	44,432	44,432	-	-	-	FBC	
14	736.5	Contractual Services - Other	35,042	18,363	16,680	-	-	FTDP	
15		Total Operation	$186,463	118,858	67,605	0	0		
		Maintenance							
16	718.6	Chemicals	370	370	-	-	-	FBC	
17	720.6	Materials and Supplies	11,288	11,288	-	-	-	FBC	
18		Total Maintenance	$ 11,658	$ 11,658	$ -	$ -	$ -		
19		**Total Treatment and Disposal Expenses**	$ 198,121	$ 130,516	$ 67,605	$ -	$ -		

LIBERTY UTILITIES RIO RICO (CONSOLIDATED) CORP. - Sewer Division
Test Year Ended December 31, 2018
O&M Expenses, Depreciation Expenses and Income Functionalization at Present Revenues

Line No.	Acct No.	Description	Adjusted Test Year(a)	Commodity Cost[A]	Demand[A]	Customer Accounts [A]	Customer Services[A]	Alloc. Code(b)	Labor
		Customer Accounts Expenses							
		Operation							
20	715.7	Purchased Power	13,329	-	-	13,329	-	FCC	
21	734.7	Contractual Services - Professional	15,284	-	-	15,284	-	FCC	
22	736.7	Contractual Services - Other	21,025	-	-	21,025	-	FCC	
23	770.7	Bad Debt Expense	24,799	-	-	24,799	-	FCC	
24	775.7	Miscellaneous Expenses	405	-	-	405	-	FCC	
25		**Total Customer Accounts Expenses**	$ 74,843	$ -	$ -	$ 74,843	$ -		
26		**Total O&M w/oA&G Expenses**	$ 653,194	$ 328,326	$ 212,482	$ 74,843	$ 37,543		
		Administrative and General Expenses							
		Operation							
27	715.8	Purchased Power	4,443	1,963	1,622	571	287	FTOMWPC	
28	732.8	Contractual Services - Accounting	7,545	2,331	2,026	2,838	350	FTOMPISCC	
30	734.8	Contractual Services - Professional	15,284	4,721	4,103	5,750	710	FTOMPISCC	
31	736.8	Contractual Services - Other	21,025	6,495	5,645	7,910	976	FTOMPISCC	
32	741.8	Rental of Building/Real Property	14,099	4,355	3,785	5,304	655	FTOMPISCC	
33	757.8	Insurance - General Liability	39,945	19,365	17,591	-	2,989	FGPIS	
34	775.8	Miscellaneous Expenses	52,889	16,337	14,199	19,896	2,456	FTOMPISCC	
35		Total Admin and General Expenses	$ 171,333	$ 60,543	$ 53,293	$ 48,327	$ 9,171		
36		**Total Administrative and General Expenses**	$ 171,333	$ 60,543	$ 53,293	$ 48,327	$ 9,171		
37		**Total Operation and Maintenance Expenses**	$ 824,527	$ 388,869	$ 265,775	$ 123,170	$ 46,714		
38		**Depreciation & Amort Expense**	$ 454,558	$ 212,623	$ 193,137	$ 28,651	$ 20,147		
39		**Taxes Other Than Income**	$ 86,862	$ 41,256	$ 37,475	$ 3,836	$ 4,296	FNP	
40		**Total Operating Expenses Before Income Taxes**	$ 1,365,947	$ 642,747	$ 496,386	$ 155,658	$ 71,156		
		Total Labor	$ -	$ -	$ -	$ -	$ -		L

LIBERTY UTILITIES RIO RICO (CONSOLIDATED) CORP. - Sewer Division
Test Year Ended December 31, 2018
O&M Expenses, Depreciation Expenses and Income Functionalization at Present Revenues

Line No.	Acct No.	Description	Adjusted Test Year(a)	Commodity Cost[A]	Demand[A]	Customer Accounts [A]	Customer Services[A]	Alloc. Code(b)	Labor
		Depreciation Expense							
		Collection Plant							
41	35420	Structures and Improvements	16,235	8,507	7,728	-	-	FCS	
42	36000	Collection Mains - Gravity	29,665	15,545	14,120	-	-	FCS	
	36500.0	Flow Measuring Installations	-	-	-	-	-	FCS	
43		Total Collection Plant	$ 275,268	$ 128,695	$ 116,900	$ -	$ 29,673		
		Pumping Plant							
44	37000	Receiving Wells	28,875	15,131	13,744	-	-	FPU	
45		Total Pumping Plant	$ 225,724	$ 118,282	$ 107,442	$ -	$ -		
		Treatment and Disposal Plant							
46	38000	Treatment and Disposal Equipment	7,323	3,837	3,486	-	-	FTD	
47	38001	Nogales WWTP	114,777	60,145	54,632	-	-	FTD	
48	38100	Plant Sewers	768	402	366	-	-	FTD	
49	38930	Other Sewer Olant and Equipment	3,933	2,061	1,872	-	-	FTD	
50		'Total Treatment and Disposal Plant	$ 126,801	$ 66,445	$ 60,356	$ -	$ -		
		General Plant							
51	39000	Furniture and Equipment	179	43	39	89	7	FGPCC	
52	39020	Computer Software	10,157	2,462	2,237	5,079	380	FGPCC	
53	39100	Transportation Equipment	9,937	2,409	2,188	4,968	372	FGPCC	
54	39300	Tools, Shop and Garage Equipment	6,236	1,512	1,373	3,118	233	FGPCC	
55	39400	Laboratory Equipment	394	96	87	197	15	FGPCC	
57	39600	Communication Equipment	2,165	525	477	1,083	81	FGPCC	
58	39700	Miscellaneous Equipment	(391)	(95)	(86)	(196)	(15)	FGPCC	
60		Total General Plant	$ 37,685	$ 9,135	$ 8,298	$ 18,843	$ 1,410		
61		Subtotal Direct Depreciation Expense	**$ 665,479**	**$ 322,557**	**$ 292,996**	**$ 18,843**	**$ 31,083**		
		Amortization of Property Losses	$ -	$ -	$ -	$ -	$ -		
62	95400	Structures and Improvments	$ 2,440	592	537	1,220	91	FGPCC	
63	99000	Office Furniture and Fixtures	870	211	192	435	33	FGPCC	
64	99010	Computers and Software	7,129	1,728	1,570	3,564	267	FGPCC	
65	99020	Customer First	30,933	7,498	6,811	15,467	1,157	FGPCC	
66	95500	Power Generation	4	1	1	2	0	FGPCC	
67	99500	Power Operated Equipment	579	140	128	290	22	FGPCC	
68		Subtotal Allocated Depreciation Expense	$ 41,955	$ 10,170	$ 9,238	$ 20,978	$ 1,570		
69		Amortization of Regulatory Assets	$ (56,258)	$ (26,720)	$ (24,271)	$ (2,485)	$ (2,782)	FNPCA	
70		CIAC/AIAC Amortization - General	(196,442)	$ (93,301)	$ (84,750)	$ (8,676)	$ (9,715)	FNP	
71		Excess Deferred Depreciation	(176)	$ (84)	$ (76)	$ (8)	$ (9)	FNPCA	
72		Total Depreciation & Amortization	**$ 454,558**	**$ 212,623**	**$ 193,137**	**$ 28,651**	**$ 20,147**		

Supporting Schedules
(a) B-2 ; (b) G-7b

Recap Schedules
[A] G-3

LIBERTY UTILITIES RIO RICO (CONSOLIDATED) CORP. - Sewer Division
Test Year Ended December 31, 2018
O&M Expenses, Depreciation Expenses and Income Functionalization at Proposed Revenues

Line No.	Acct No.	Description	Adjusted Test Year(a)	Commodity Cost[A]	Demand[A]	Customer Accounts [A]	Customer Services[A]	Allocation Code(b)	Labor
		INCOME STATEMENT							
		Collection Expenses							
		Operation							
1	715.1	Purchased Power	26,659	26,659	-	-	-	FBC	
2	734.1	Contractual Services - Professional	106,989	49,908	45,334	-	11,748	FCSP	
3	736.1	Contractual Services - Other	32,767	15,285	13,884	-	3,598	FCSP	
4		Total Operation	$ 277,126	$ 143,495	$ 106,129	$ -	$ 27,502		
		Maintenance							
5	718.2	Chemicals	370	370	-	-	-	FBC	
6	720.2	Materials and Supplies	11,288	11,288	-	-	-	FBC	
7	734.2	Contractual Services - Professional	61,137	28,519	25,905	-	6,713	FCSP	
8	736.2	Contractual Services - Other	30,310	14,139	12,843	-	3,328	FCSP	
9		Total Maintenance	$ 103,104	$ 54,315	$ 38,748	$ -	$ 10,041		
10		**Total Collection Expenses**	$ 380,230	$ 197,810	$ 144,877	$ -	$ 37,543		
11		**Total Production Expenses**	$ 380,230	$ 197,810	$ 144,877	$ -	$ 37,543		
		Treatment and Disposal Expenses							
		Operation							
12	715.5	Purchased Power	44,432	44,432	-	-	-	FBC	
13	734.5	Contractual Services - Professional	106,989	56,064	50,925	-	-	FTDP	
14	736.5	Contractual Services - Other	35,042	18,363	16,680	-	-	FTDP	
15		Total Operation	$186,463	118,858	67,605	0	0		
		Maintenance							
16	718.6	Chemicals	370	370	-	-	-	FBC	
17	720.6	Materials and Supplies	11,288	11,288	-	-	-	FBC	
18		Total Maintenance	$ 11,658	$ 11,658	$ -	$ -	$ -		
19		**Total Treatment and Disposal Expenses**	$ 198,121	$ 130,516	$ 67,605	$ -	$ -		

LIBERTY UTILITIES RIO RICO (CONSOLIDATED) CORP. - Sewer Division
Test Year Ended December 31, 2018
O&M Expenses, Depreciation Expenses and Income Functionalization at Proposed Revenues

Line No.	Acct No.	Description	Adjusted Test Year(a)	Commodity Cost[A]	Demand[A]	Customer Accounts [A]	Customer Services[A]	Allocation Code(b)	Labor
		Customer Accounts Expenses							
		Operation							
20	615.7	Purchased Power	13,329	-	-	13,329	-	FCC	
21	734.7	Contractual Services - Professional	15,284	-	-	15,284	-	FCC	
22	736.7	Contractual Services - Other	21,025	-	-	21,025	-	FCC	
23	770.7	Bad Debt Expense	31,523	-	-	31,523	-	FCC	
24	775.7	Miscellaneous Expenses	405	-	-	405	-	FCC	
25		**Total Customer Accounts Expenses**	$ 81,568	$ -	$ -	$ 81,568	$ -		
26		**Total O&M w/oA&G Expenses**	$ 659,918	$ 328,326	$ 212,482	$ 81,568	$ 37,543		
		Administrative and General Expenses							
		Operation							
27	715.8	Purchased Power	4,443	1,963	1,622	571	287	FTOMWPC	
	720.8	Materials and Supplies	-	-	-	-	-	FTOMPISCC	
28	'732.8	Contractual Services - Accounting	7,545	2,331	2,026	2,838	350	FTOMPISCC	
29	'733.8	Contractual Services - Legal	16,103	4,974	4,323	6,058	748	FTOMPISCC	
30	'734.8	Contractual Services - Management Fees	15,284	4,721	4,103	5,750	710	FTOMPISCC	
31	736.8	Contractual Services - Other	21,025	6,495	5,645	7,910	976	FTOMPISCC	
32	'741.8	Rental of Building/Real Property	14,099	4,355	3,785	5,304	655	FTOMPISCC	
33	757.8	Insurance - General Liability	39,945	19,365	17,591	-	2,989	FGPIS	
34	775.8	Miscellaneous Expenses	52,889	16,337	14,199	19,896	2,456	FTOMPISCC	
35		Total Operation	$ 171,333	$ 60,543	$ 53,293	$ 48,327	$ 9,171		
36		**Total Administrative and General Expenses**	$ 171,333	$ 60,543	$ 53,293	$ 48,327	$ 9,171		
37		**Total Operation and Maintenance Expenses**	$ 831,251	$ 388,869	$ 265,775	$ 129,894	$ 46,714		
38		**Depreciation & Amort Expense**	$ 454,558	$ 212,482	$ 193,008	$ 28,360	$ 20,125		
39		**Taxes Other Than Income**	$ 94,715	$ 44,985	$ 40,862	$ 4,183	$ 4,684	FNP	
40		**Total Operating Expenses Before Income Taxes**	$ 1,380,524	$ 646,335	$ 499,645	$ 162,438	$ 71,523		
		Total Labor	$ -	$ -	$ -	$ -	$ -		L

LIBERTY UTILITIES RIO RICO (CONSOLIDATED) CORP. - Sewer Division
Test Year Ended December 31, 2018
O&M Expenses, Depreciation Expenses and Income Functionalization at Proposed Revenues

Line No.	Acct No.	Description	Adjusted Test Year(a)	Commodity Cost[A]	Demand[A]	Customer Accounts [A]	Customer Services[A]	Allocation Code(b)	Labor
		Depreciation Expense							
		Collection Plant							
41	35420	Structures and Improvements	16,235	8,507	7,728	-	-	FCS	
42	36000	Collection Mains - Gravity	29,665	15,545	14,120	-	-	FCS	
	36500.0	Flow Measuring Installations	-	-	-	-	-	FCS	
43		Total Collection Plant	$ 275,268	$ 128,695	$ 116,900	$ -	$ 29,673		
		Pumping Plant							
	35500	Power Generation Equipment	-	-	-	-	-	FPU	
44	37000	Receiving Wells	28,875	15,131	13,744	-	-	FPU	
45		Total Pumping Plant	$ 225,724	$ 118,282	$ 107,442	$ -	$ -		
		Treatment and Disposal Plant							
46	38000	Treatment and Disposal Equipment	7,323	3,837	3,486	-	-	FTD	
47	38001	Nogales WWTP	114,777	60,145	54,632	-	-	FTD	
47	38100	Plant Sewers	768	402	366	-	-	FTD	
48	38930.0	Other Sewer Olant and Equipment	3,933	2,061	1,872	-	-	FTD	
49		'Total Treatment and Disposal Plant	$ 126,801	$ 66,445	$ 60,356	$ -	$ -		
		General Plant							
50	39000	Furniture and Equipment	179	43	39	89	7	FGPCC	
51	39020	Computer Software	10,157	2,462	2,237	5,079	380	FGPCC	
52	39100	Transportation Equipment	9,937	2,409	2,188	4,968	372	FGPCC	
53	39300	Tools, Shop and Garage Equipment	6,236	1,512	1,373	3,118	233	FGPCC	
54	39400	Laboratory Equipment	394	96	87	197	15	FGPCC	
56	39600	Communication Equipment	2,165	525	477	1,083	81	FGPCC	
57	39700	Miscellaneous Equipment	(391)	(95)	(86)	(196)	(15)	FGPCC	
59		Total General Plant	$ 37,685	$ 9,135	$ 8,298	$ 18,843	$ 1,410		
60		Subtotal Direct Depreciation Expense	**$ 665,479**	**$ 322,557**	**$ 292,996**	**$ 18,843**	**$ 31,083**		
61	95400	Structures and Improvments	$ 2,440	592	537	1,220	91	FGPCC	
62	99000	Office Furniture and Fixtures	870	211	192	435	33	FGPCC	
63	99010	Computers and Software	7,129	1,728	1,570	3,564	267	FGPCC	
64	99020	Customer First	30,933	7,498	6,811	15,467	1,157	FGPCC	
65	95500	Power Generation	4	1	1	2	0	FGPCC	
66	99500	Power Operated Equipment	579	140	128	290	22	FGPCC	
67		Subtotal Allocated Depreciation Expense	$ 41,955	$ 10,029	$ 9,110	$ 20,686	$ 1,548		
		Amortization of Regulatory Assets	$ -	$ -	$ -	$ -	$ -	FNPCA	
68		CIAC/AIAC Amortization - General	(196,618)	(93,384)	(84,826)	(8,684)	(9,724)	FNP	
69		Excess Deferred Depreciation	(56,258)	(26,720)	(24,271)	(2,485)	(2,782)	FNPCA	
70		Total Depreciation & Amortization	**$ 454,558**	**$ 212,482**	**$ 193,008**	**$ 28,360**	**$ 20,125**		

Supporting Schedules
(a) B-2 ; (b) G-7b

Recap Schedules
[A] G-3

LIBERTY UTILITIES RIO RICO (CONSOLIDATED) CORP. - Sewer Division
Test Year Ended December 31, 2018
Development of Allocation Factors by Function

Line No		Allocation Factor	Total (1)	Commodity (2)	Demand (3)	Customer Accounts (5)	Customer Services (6)	Effluent (7)
1								
2	**ALLOCATION RATIOS**							
3								
4	**EXTERNAL FACTORS**							
5								
6	**DEMAND**							
7								
8	Commodity	FBC	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	Demand	FECMD	100.0000%	52.4012%	47.5988%	0.0000%	0.0000%	0.0000%
10								
11								
12	Pumping Plant	FPU	100.0000%	52.4012%	47.5988%	0.0000%	0.0000%	0.0000%
13	Treatment and Disposal	FTD	100.0000%	52.4012%	47.5988%	0.0000%	0.0000%	0.0000%
14	Collection System	FCS	100.0000%	52.4012%	47.5988%	0.0000%	0.0000%	0.0000%
15	Reclaimed Water System	FRW	100.0000%	52.4012%	47.5988%	0.0000%	0.0000%	0.0000%
16								
17	**CUSTOMER**							
18								
19	Customer Accounts	FCC	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
20								
21	Customer Services	FCSS	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
22								
23	**Effluent**							
24	Effluent	EFF	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
25								
26	**Purchased Power**							
27	Purchased Power	FPP	100.0000%	52.4012%	47.5988%	0.0000%	0.0000%	0.0000%
28								
29	**INTERNAL FACTORS**							
30								
31	Net Plant	FNP	100.0000%	47.4953%	43.1425%	4.4168%	4.9454%	0.0000%
32	Net Plant w/CIAC	FNPCA	100.0000%	47.4953%	43.1425%	4.4168%	4.9454%	0.0000%
33	Gross Plant In Service (excl Intangible and Gen.)	FGPIS	100.0000%	48.4802%	44.0372%	0.0000%	7.4826%	0.0000%
34	Total O&M w/oA&G Expenses	FTOM	100.0000%	50.2647%	32.5297%	11.4580%	5.7476%	0.0000%
35	Labor	FLA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
36	Collection System Plant	FCSP	100.0000%	46.6474%	42.3723%	0.0000%	10.9802%	0.0000%
37	Pumping Plant	FPP	100.0000%	52.4012%	47.5988%	0.0000%	0.0000%	0.0000%
38	Treatment and Disposal Plant	FTDP	100.0000%	52.4012%	47.5988%	0.0000%	0.0000%	0.0000%
39	Reclaimed Water System	FRWP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
40	General & Admin. Plant (See Note 1)	FGPCC	100.0000%	24.2401%	22.0186%	50.0000%	3.7413%	0.0000%
41	General & Admin Expenses (See Note 2)	FTOMPISCC	100.0000%	30.8903%	26.8465%	37.6191%	4.6440%	0.0000%
42	Plant In Service	FPIS	100.0000%	46.9790%	42.6735%	3.0966%	7.2509%	0.0000%
43	Total O&M w/oA&G Expenses w/o power & chemicals	FTOMWPC	100.0000%	44.1907%	36.5024%	12.8573%	6.4495%	0.0000%
44								

LIBERTY UTILITIES RIO RICO (CONSOLIDATED) CORP. - Sewer Division
Test Year Ended December 31, 2018
Development of Allocation Factors by Function

Line No		Allocation Factor		Total (1)	Commodity (2)	Demand (3)	Customer Accounts (5)	Customer Services (6)	Effluent (7)
45	**INPUTS FOR RATIOS**								
46									
47	**EXTERNAL INPUTS**								
48									
49	DEMAND								
50									
51	Peak Day WW Flows (MGD)		1.013						
52	Annual Inflows (MG)		175.994						
53									
54		**Calculation of Demand**							
55				MGD	Ratio	Commodity	Max Day		
56		**FBC**	Avg Day	0.482	1.000		1.000		
57		**FECMD**	Max Day	1.013	2.101	0.524	0.476		
58									
59									
60									
61						Commodity	Max Day		
62	Purchased Power	FPP	100.0		100.0	52.4	47.6		
63	Treatment and Disposal	FTD	100.0		100.0	52.4	47.6		
64									
65	**INTERNAL INPUTS**								
66									
67									
68			Schedule G3a						
69	Gross Plant In Service (excludes intangibles & Gen)	FGPIS	$ 19,828,142	$ 19,828,142	$ 9,612,727	$ 8,731,749	$ -	$ 1,483,665	$ -
70	Plant In Service	FPIS	$ 21,143,833	$ 21,143,833	$ 9,933,156	$ 9,022,811	$ 654,744	$ 1,533,121	$ -
71	Net Plant w/CIAC	FNPCA	$ 11,505,924	$ 11,505,924	$ 5,464,773	$ 4,963,943	$ 508,188	$ 569,019	$ -
72	Net Plant	FNP	$ 11,505,924	$ 11,505,924	$ 5,464,773	$ 4,963,943	$ 508,188	$ 569,019	$ -
73	Total O&M w/oA&G Expenses	FTOM	$ 653,194	$ 653,194	$ 328,326	$ 212,482	$ 74,843	$ 37,543	$ -
74	Labor	FLA	$ -	$ -	$ -	$ -	$ -	$ -	$ -
75	Collection System Plant	FCSP	$ 13,512,167	$ 13,512,167	$ 6,303,080	$ 5,725,422	$ -	$ 1,483,665	$ -
76	Pumping Plant	FPP	$ 2,688,834	$ 2,688,834	$ 1,408,981	$ 1,279,852	$ -	$ -	$ -
77	Treatment and Disposal Plant	FTDP	$ 3,627,141	$ 3,627,141	$ 1,900,666	$ 1,726,475	$ -	$ -	$ -
78	Reclaimed Water System	FRWP	$ -	$ -	$ -	$ -	$ -	$ -	$ -
79	Total O&M w/oA&G Expenses w/o power & chemicals	FTOMWPC	$ 582,103	$ 582,103	$ 257,235	$ 212,482	$ 74,843	$ 37,543	$ -

Note 1: Based upon a two-factor formula equal weighting FCC allocation factor and the FGPIS allocation factor.
Note 2: Based upon a three-factor formula equal weighting FCC allocation factor, FGPIS, and the FTOMWPC allocation factor.

LIBERTY UTILITIES RIO RICO (CONSOLIDATED) CORP. - Sewer Division
Test Year Ended December 31, 2018
Development of Allocation Factors by Customer Class

Line No		Allocation Factor	Total (1)	Residential (2)	Commercial (3)	Public Authority (4)	Multi-Tenant (5)
1	**ALLOCATION RATIOS**						
2							
3	**EXTERNAL FACTORS**						
4							
5	**COMMODITY**						
6	Commodity	CBC	100.0000%	70.5394%	15.7676%	12.8631%	0.8299%
7							
8	**DEMAND**						
9	Demand	CMD	100.0000%	83.4711%	7.4380%	8.2645%	0.8264%
10							
11	**CUSTOMER**						
12	Bills	CB	100.0000%	92.6017%	6.1303%	0.6936%	0.5744%
13	Services	CS	100.0000%	90.2985%	8.0846%	0.8624%	0.7546%
14							
15	**REVENUES**						
16	Sewer Sales	CRWC	100.0000%	74.6369%	15.6284%	9.0141%	0.7206%
17	Sewer Sales excluding effluent	CRWXEFF	100.0000%	74.6369%	15.6284%	9.0141%	0.7206%
18							
19	**INTERNAL FACTORS**						
20							
21	Effluent	CF	100.0000%	92.6017%	6.1303%	0.6936%	0.5744%
22	Rate Base	CRB	100.0000%	78.0701%	11.3684%	9.7481%	0.8134%
23							
24	**INPUTS FOR RATIOS**						
25							

LIBERTY UTILITIES RIO RICO (CONSOLIDATED) CORP. - Sewer Division
Test Year Ended December 31, 2018
Development of Allocation Factors by Customer Class

Line No		Allocation Factor		Total (1)	Residential (2)	Commercial (3)	Public Authority (4)	Multi-Tenant (5)
26	**EXTERNAL INPUTS**							
27	DEMAND AND COMMODITY			100.00%	70.57%	15.73%	12.84%	0.86%
28	Annual Flows (MG)		175.994	175.994	124.193	27.688	22.600	1.513
29	Average Daily Flows (mgd)		0.482	0.482	0.340	0.076	0.062	0.004
30	Max Day Capacity Factor				1.30	1.12	1.15	1.33
31	Maximum Day Flows (mgd)		0.603	0.603	0.441	0.085	0.072	0.005
32	Maximum Day Excess		0.121	0.121	0.101	0.009	0.010	0.001
33								
34								
35	CUSTOMER							
36	Bills		27,682	27,682	25,634	1,697	192	159
37	Services				2,178	150	16	14
38	Cost Factor				1.00	1.30	1.30	1.30
39	Equivalent Services		2,412	2,412	2,178	195	21	18
40								
41	REVENUES							
42	Test Year Sewer Sales		$ 1,851,025	$ 1,851,025	$ 1,381,547	$ 289,286	$ 166,854	$ 13,338
43	Test Year Sewer Sales excluding effluent		$ 1,851,025	$ 1,851,025	$ 1,381,547	$ 289,286	$ 166,854	$ 13,338
44								
45								
46	Rate of Return (ROR)		**8.94%**					
47	Revenue Conversion Factor		**1.3708**					
48								
49	**TAX FACTORS**							
50	Wtd Cost of Debt		**3.0222%**					
51	State Tax Rate		**4.90%**					
52	Federal Tax Rate		**21.00%**					
53								
54								
55	**INTERNAL INPUTS**							
56								
57	Rate Base	CRB	$8,944,121	8,944,121	6,982,681	1,016,804	871,885	72,750

CONSOLIDATED SEWER
SCHEDULE H

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Revenue Summary
With Annualized Revenues to Year End Number of Customers

Exhibit
Schedule H-1
Page 1
Witness: Bourassa

Line No.	Meter Size	Class	Present Revenues	Proposed Revenues	Dollar Change	Percent Change	Percent of Present WW Revenues	Percent of Proposed WW Revenues
1	5/8X3/4 Inch	Residential	$ 1,338,893	$ 1,687,005	$ 348,112	26.00%	74.02%	73.24%
2	3/4 Inch	Residential	6,438	8,112	1,674	26.00%	0.36%	0.35%
3	1 Inch	Residential	8,171	10,296	2,124	26.00%	0.45%	0.45%
4								
5		Subtotal	1,353,502	1,705,413	351,911	26.00%	74.82%	74.04%
6								
7	5/8X3/4 Inch	Commercial	$ 58,141	$ 75,054	$ 16,912	29.09%	3.21%	3.26%
8	1 Inch	Commercial	70,457	91,460	21,003	29.81%	3.90%	3.97%
9	1 1/2 Inch	Commercial	17,624	22,845	5,221	29.62%	0.97%	0.99%
10	2 Inch	Commercial	80,389	104,513	24,125	30.01%	4.44%	4.54%
11	3 Inch	Commercial	10,150	13,130	2,980	29.36%	0.56%	0.57%
12	4 Inch	Commercial	39,326	52,665	13,340	33.92%	2.17%	2.29%
13								
14		Subtotal	$ 276,086	$ 359,667	$ 83,581	30.27%	15.26%	15.62%
15								
16	5/8X3/4 Inch	Commercial (SCUSD)	$ 1,201	$ 1,513	$ 312	26.00%	0.07%	0.07%
17	1.5 Inch	Commercial (SCUSD)	1,316	1,658	342	26.00%	0.07%	0.07%
18	2 Inch	Commercial (SCUSD)	117,367	156,729	39,362	33.54%	6.49%	6.80%
19	4 Inch	Commercial (SCUSD)	31,327	41,888	10,561	33.71%	1.73%	1.82%
20	6 Inch	Commercial (SCUSD)	15,431	20,066	4,635	30.04%	0.85%	0.87%
21		Subtotal	$ 166,641	$ 221,854	$ 55,212	33.13%	9.21%	9.63%
22								
23								
24	5/8X3/4 Inch	Multi-tenant	$ 11,222	$ 14,452	3,231	28.79%	0.62%	0.63%
25	1 1/2 Inch	Multi-tenant	1,462	1,855	393	26.90%	0.08%	0.08%
26								
27		Subtotal	12,683	16,307	3,624	28.57%	0.70%	0.71%
28								
29								
30								
31								
32	Total Revenues Before Annualization		$ 1,808,912.7	$ 2,303,240.3	$ 494,327.6	27.33%	100.00%	100.00%
33								

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Revenue Summary
With Annualized Revenues to Year End Number of Customers

Exhibit
Schedule H-1
Page 2
Witness: Bourassa

Revenue Annualization

Line No.	Meter Size	Class	Present Revenues	Proposed Revenues	Dollar Change	Percent Change	Additional Bills	Additional Gallons Treated
1	5/8X3/4 Inch	Residential	$ 27,075	$ 34,114	7,039	26.00%	514	1,542,000
2	3/4 Inch	Residential	(607)	(765)	(158)	0.00%	(10)	(30,000)
3	1 Inch	Residential	(149)	(187)	(39)	0.00%	(2)	(6,000)
4								
5		Subtotal	$ 26,319	$ 33,162	6,843	26.00%	502	1,506,000
6								
7	5/8X3/4 Inch	Commercial	$ 3,049	$ 3,855	806	26.45%	55	165,000
8	1 Inch	Commercial	626	812	186	29.66%	5	30,000
9	1 1/2 Inch	Commercial	4,150	5,366	1,216	29.29%	24	216,000
10	2 Inch	Commercial	5,023	6,521	1,498	29.82%	19	228,000
11	3 Inch	Commercial	-	-	-	0.00%	-	-
12	4 Inch	Commercial	-	-	-	0.00%	-	-
13					-			
14		Subtotal	$ 12,848	$ 16,554	17,392	135.36%	103	639,000
15								
16	5/8X3/4 Inch	Commercial (SCUSD)	$ -	$ -	-	0.00%	-	
17	1.5 Inch	Commercial (SCUSD)	-	-	-	0.00%	-	
18	2 Inch	Commercial (SCUSD)	-	-	-	0.00%	-	
19	4 Inch	Commercial (SCUSD)	-	-	-	0.00%	-	
20	6 Inch	Commercial (SCUSD)	-	-	-	0.00%	-	
21		Subtotal	$ -	$ -	$ -	0.00%	103	639,000
22								
23								
24	5/8X3/4 Inch	Multi-tenant	$ 639	$ 820	181	28.32%	9	216,000
25	1 1/2 Inch	Multi-tenant	-	-	-	0.00%	-	
26								
27		Subtotal	$ 639	$ 820	181	28.32%	9	216,000
28								
29								
30								
31								
32								
33	Total Revenue Annualization		$ 39,806	$ 50,536	$ 24,416	61.34%	614	2,361,000
34								

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Revenue Summary
With Annualized Revenues to Year End Number of Customers

Exhibit
Schedule H-1
Page 3
Witness: Bourassa

Line No.		Present Revenues	Proposed Revenues	Dollar Change	Percent Change	Percent of Present WW Revenues	Percent of Proposed WW Revenues
1	Subtotal Revenues	$ 1,808,913	$ 2,303,240	$ 494,328	27.33%	100.00%	100.00%
2	Subtotal Revenue Annualization	39,806	50,536	10,729.73	26.95%	2.20%	2.19%
3	Total Revenues	$ 1,848,719	$ 2,353,776	$ 505,057	27.32%		
4							
5	Misc. Revenues	$ 1,430	$ 1,430	-	0.00%	0.08%	0.06%
6	Reconciling Amount to GL	2,306	(430)	(2,736)	-118.65%	0.13%	-0.02%
7	Total Water Revenues	$ 1,852,456	$ 2,354,777	$ 502,321	27.12%	0.00%	0.00%
8							
9							
10							
11							
12							
13							
14	Sewer Revenues Per GL	$ 1,726,839					
15	Tax Reform Credit	99,380					
16	Revenue Accrual Correction	(15,000)					
17	Ttal Adjusted Revenues	$ 1,811,219					
18							
19	Revenue Before Annualization	$ 1,808,913					
20							
21	Difference	$ 2,306					
22							
23	Tolerenafce (+/- 1/2%)	$ 9,056					
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Customer Summary

Exhibit
Schedule H-2
Page 1
Witness: Bourassa

Line No.	Meter Size, Class		(a) Average Number of Customers at 12/31/2014	Average Consumption	Average Bill Present Rates	Average Bill Proposed Rates	Proposed Increase Dollar Amount	Proposed Increase Percent Amount
1	5/8X3/4 Inch	Residential	2,118	-	$ 52.68	$ 66.37	$ 13.70	26.00%
2	3/4 Inch	Residential	9	-	60.74	76.53	15.79	26.00%
3	1 Inch	Residential	9	-	74.28	93.60	19.31	26.00%
4								
5		Subtotal	2,136					
6								
7	5/8X3/4 Inch	Commercial	60	7,216	$ 54.14	$ 68.35	$ 14.21	26.24%
8	1 Inch	Commercial	46	12,741	113.21	146.15	32.94	29.09%
9	1 1/2 Inch	Commercial	8	16,920	176.91	228.96	52.05	29.42%
10	2 Inch	Commercial	24	22,468	256.99	333.24	76.26	29.67%
11	3 Inch	Commercial	2	29,416	416.97	539.06	122.09	29.28%
12	4 Inch	Commercial	1	432,417	3,277.13	4,388.77	1,111.64	33.92%
13								
14		Subtotal	141					
15								
16	5/8X3/4 Inch	Commercial (SCUSD)	2	125	$ 50.04	$ 63.05	$ 13.01	26.00%
17	1.5 Inch	Commercial (SCUSD)	1	1,584	109.65	138.16	28.51	26.00%
18	2 Inch	Commercial (SCUSD)	11	121,492	881.95	1,177.63	295.68	33.53%
19	4 Inch	Commercial (SCUSD)	1	354,365	2,610.54	3,490.65	880.11	33.71%
20	6 Inch	Commercial (SCUSD)	1	96,542	1,285.90	1,672.14	386.24	30.04%
21		Subtotal	16					
22								
23	5/8X3/4 Inch	Multi-tenant	12	9,072	$ 66.72	$ 85.33	$ 18.61	27.89%
24	1 1/2 Inch	Multi-tenant	1	8,667	120.95	153.42	32.47	26.84%
25		Subtotal	13					
26								
27								
28								
29								
30		Total	2,291					
31								

32 **(a)** Average number of customers of less than one (1), indicates that less than 12 bills were issued during the year.
33

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Customer Summary

Exhibit
Schedule H-2
Page 2
Witness: Bourassa

Line No.	Meter Size, Class		(a) Average Number of Customers at 12/31/2014	Median Consumption	Median Bill Present Rates	Median Bill Proposed Rates	Proposed Increase Dollar Amount	Proposed Increase Percent Amount
1	5/8X3/4 Inch	Residential	2,118	-	$ 52.68	$ 66.37	$ 13.70	26.00%
2	3/4 Inch	Residential	9	-	60.74	76.53	15.79	26.00%
3	1 Inch	Residential	9	-	74.28	93.60	19.31	26.00%
4								
5		Subtotal	2,136					
6								
7	5/8X3/4 Inch	Commercial	60	1,500	$ 52.68	$ 66.37	$ 13.70	26.00%
8	1 Inch	Commercial	46	6,500	74.28	93.60	19.31	26.00%
9	1 1/2 Inch	Commercial	8	12,500	146.94	188.50	41.56	28.28%
10	2 Inch	Commercial	24	4,500	152.11	191.66	39.55	26.00%
11	3 Inch	Commercial	2	30,000	420.93	544.40	123.48	29.33%
12	4 Inch	Commercial	1	433,000	3,281.09	4,394.11	1,113.03	33.92%
13								
14		Subtotal	141					
15								
16	5/8X3/4 Inch	Commercial (SCUSD)	2	-	$ 50.04	$ 63.05	$ 13.01	26.00%
17	1.5 Inch	Commercial (SCUSD)	1	-	109.65	138.16	28.51	26.00%
18	2 Inch	Commercial (SCUSD)	11	149,071	231.46	299.47	68.01	29.38%
19	4 Inch	Commercial (SCUSD)	1	359,849	2,645.87	3,538.33	892.47	33.73%
20	6 Inch	Commercial (SCUSD)	1	79,500	1,176.13	1,523.95	347.82	29.57%
21		Subtotal	16					
22								
23	5/8X3/4 Inch	Multi-tenant	12	6,500	$ 52.68	$ 66.37	$ 13.70	26.00%
24	1 1/2 Inch	Multi-tenant	1	9,000	123.21	156.47	33.26	26.99%
25		Subtotal	13					
26								
27								
28								
29								
30		Total	2,291					
31								

32 **(a)** Average number of customers of less than one (1), indicates that less than 12 bills were issued during the year.
33

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Present and Proposed Rates

Exhibit
Schedule H-3
Page 1
Witness: Bourassa

Line No.	Monthly Minimum Charge for:	Present Rates[1,2]	Proposed Rates[1,2]	Change	Percent Change
1	Meter Size (All Classes):				
2	5/8 Inch	$ 52.68	$ 66.37	$ 13.70	26.00%
2	3/4 Inch	60.74	76.53	15.79	26.00%
3	1 Inch	74.28	93.60	19.31	26.00%
4	1 1/2 Inch	109.65	138.16	28.51	26.00%
5	2 Inch	152.11	191.66	39.55	26.00%
6	3 Inch	264.99	333.88	68.90	26.00%
7	4 Inch	392.81	494.93	102.13	26.00%
8	6 Inch	746.48	940.56	194.08	26.00%
9	8 Inch	1,137.11	1,432.76	295.65	26.00%
10	10 Inch	1,703.95	2,146.98	443.03	26.00%
11	12 Inch	2,423.14	3,053.15	630.02	26.00%

(Per 1,000 gallons)

Line No.	Commodity Rates (Commercial, School, Multi-tenant Only)[1]	Block	Present Rates[1,2]	Proposed Rates[1,2]	Change	Percent Change
24	All Meter Sizes	0 gallons to 7,000 gallons	$ -	$ -		
25		over 7,000 gallons	$ 6.78	$ 9.15	$ 2.37	35.00%

[1] Low Income Tariff - A 15% discount is available on monthly minimum and commodity charges to qualified residential customers meeting the low income qualifications.

[2] A 5 % discount is applicable to the public schools operated by the Santa Cruz County School District No. 35 receiving water and/or wastewater utility services from the Company

NT = No Tariff

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Changes in Representative Rate Schedules
Test Year Ended April 30, 2023

Exhibit
Schedule H-3
Page 2
Witness: Bourassa

Line No.	Other Service Charges	Present Rates	Proposed Rates
1	Establishment	$ 25.00	$ 30.00
2	Reestablishment (within 12 months)	(1)	(1)
3	Disconnection/Reconnection (Delinquent)	(2)	(2)
4	Deposit	(3)	(3)
5	Deposit Interest	6%(3)	6%(3)
6	NSF Check (a)	$ 10.00	$ 20.00
7	Late Payment Penalty	1.5% per month	1.5% per month
8	Deferred Payment	1.5% per month	1.5% per month
9	Service Charge - after hours (4)	$ 50.00	$ 90.00
10	Road Cutting or Boring	NT	at Cost
11			
12			
13	(1) Per Commission Rule A.A.C. R14-2-603(D) - Months off the system times the monthly minimum.		
14	(2) The actual cost of disconnection and reconnection, including costs for excavation and trenching, pipeline		
15	modification, backfill and grading, road repairs and permitting.		
16	(3) Per Commission Rule A.A.C. R-14-2-603(B)		
17	(4) At customers request. No charge for service during normal working hours.		
18			
19			
20	(a) Rio Rico may only charge one NSF fee when customers are billed for water and sewer services on one bill.		
21			
22	IN ADDITION TO THE COLLECTION OF REGULAR RATES, THE UTILITY WILL COLLECT FROM		
23	ITS CUSTOMERS A PROPORTIONATE SHARE OF ANY PRIVILEGE, SALES, USE, AND FRANCHISE		
24	TAX. PER COMMISSION RULE 14-2-608D(5).		
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter and Service Line Charges

Exhibit
Schedule H-3
Page 3
Witness: Bourassa

Service Line Installation Charges

Service Line Size	Present Charge	Proposed Charge
4 Inch	At Cost	At Cost
6 Inch	At Cost	At Cost
8 Inch	At Cost	At Cost
10 Inch	At Cost	At Cost
12 Inch	At Cost	At Cost

N/T = No Tariff

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Bill Comparison Present and Proposed Rates
Meter Size: 5/8 Inch Residential

Exhibit
Rebuttal Schedule H-4
Page 1
Witness: Bourassa

	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
	$ 52.68	$ 66.37	$ 13.70	26.00%
Average Usage -	$ 52.68	$ 66.37	$ 13.70	26.00%
Median Usage -	$ 52.68	$ 66.37	$ 13.70	26.00%

Present Rates:
Monthly Minimum: $ 52.68

Proposed Rates:
Monthly Minimum: $ 66.37

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division

Bill Comparison Present and Proposed Rates

Meter Size: 3/4 Inch Residential

Exhibit
Rebuttal Schedule H-4
Page 2
Witness: Bourassa

	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
	$ 60.74	$ 76.53	$ 15.79	26.00%
Average Usage				
-	$ 60.74	$ 76.53	$ 15.79	26.00%
Median Usage				
-	$ 60.74	$ 76.53	$ 15.79	26.00%

Present Rates:
Monthly Minimum: $ 60.74

Proposed Rates:
Monthly Minimum: $ 76.53

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division

Bill Comparison Present and Proposed Rates

Meter Size: 1 Inch Residential

Exhibit
Rebuttal Schedule H-4
Page 3
Witness: Bourassa

	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
	$ 74.28	$ 93.60	$ 19.31	26.00%
Average Usage -	$ 74.28	$ 93.60	$ 19.31	26.00%
Median Usage -	$ 74.28	$ 93.60	$ 19.31	26.00%

Present Rates:
Monthly Minimum: $ 74.28

Proposed Rates:
Monthly Minimum: $ 93.60

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Bill Comparison Present and Proposed Rates
Meter Size: 5/8 Inch Commercial

Exhibit
Rebuttal Schedule H-4
Page 4
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 52.68	$ 66.37	$ 13.70	26.00%
1,000	52.68	66.37	13.70	26.00%
2,000	52.68	66.37	13.70	26.00%
3,000	52.68	66.37	13.70	26.00%
4,000	52.68	66.37	13.70	26.00%
5,000	52.68	66.37	13.70	26.00%
6,000	52.68	66.37	13.70	26.00%
7,000	52.68	66.37	13.70	26.00%
8,000	59.46	75.52	16.07	27.03%
9,000	66.24	84.68	18.44	27.84%
10,000	73.02	93.83	20.81	28.51%
12,000	86.58	112.14	25.56	29.52%
14,000	100.14	130.44	30.31	30.27%
16,000	113.70	148.75	35.05	30.83%
18,000	127.26	167.05	39.80	31.27%
20,000	140.82	185.36	44.54	31.63%
25,000	174.72	231.12	56.41	32.29%
30,000	208.62	276.89	68.27	32.73%
35,000	242.52	322.65	80.14	33.05%
40,000	276.42	368.42	92.00	33.28%
45,000	310.32	414.18	103.87	33.47%
50,000	344.22	459.95	115.73	33.62%
60,000	412.02	551.48	139.46	33.85%
70,000	479.82	643.01	163.19	34.01%
80,000	547.62	734.54	186.92	34.13%
90,000	615.42	826.07	210.65	34.23%
100,000	683.22	917.60	234.38	34.31%
Average Usage				
7,216	$ 54.14	$ 68.35	$ 14.21	26.24%
Median Usage				
1,500	$ 52.68	$ 66.37	$ 13.70	26.00%

Present Rates:			
Monthly Minimum:		$	52.68
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Over	7,000	$	6.78
Proposed Rates:			
Monthly Minimum:		$	66.37
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Over	7,000	$	9.15

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Bill Comparison Present and Proposed Rates
Meter Size: 1 Inch Commercial

Exhibit
Rebuttal Schedule H-4
Page 5
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 74.28	$ 93.60	$ 19.31	26.00%
1,000	74.28	93.60	19.31	26.00%
2,000	74.28	93.60	19.31	26.00%
3,000	74.28	93.60	19.31	26.00%
4,000	74.28	93.60	19.31	26.00%
5,000	74.28	93.60	19.31	26.00%
6,000	74.28	93.60	19.31	26.00%
7,000	74.28	93.60	19.31	26.00%
8,000	81.06	102.75	21.69	26.75%
9,000	87.84	111.90	24.06	27.39%
10,000	94.62	121.05	26.43	27.93%
12,000	108.18	139.36	31.18	28.82%
14,000	121.74	157.67	35.92	29.51%
16,000	135.30	175.97	40.67	30.06%
18,000	148.86	194.28	45.42	30.51%
20,000	162.42	212.58	50.16	30.88%
25,000	196.32	258.35	62.03	31.59%
30,000	230.22	304.11	73.89	32.10%
35,000	264.12	349.88	85.76	32.47%
40,000	298.02	395.64	97.62	32.76%
45,000	331.92	441.41	109.49	32.99%
50,000	365.82	487.17	121.35	33.17%
60,000	433.62	578.70	145.08	33.46%
70,000	501.42	670.23	168.81	33.67%
80,000	569.22	761.76	192.54	33.83%
90,000	637.02	853.29	216.27	33.95%
100,000	704.82	944.82	240.00	34.05%
Average Usage				
12,741	$ 113.21	$ 146.15	$ 32.94	29.09%
Median Usage				
6,500	$ 74.28	$ 93.60	$ 19.31	26.00%

Present Rates:			
Monthly Minimum:		$	74.28
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Over	7,000	$	6.78
Proposed Rates:			
Monthly Minimum:		$	93.60
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Over	7,000	$	9.15

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Bill Comparison Present and Proposed Rates
Meter Size: 1 1/2 Inch Commercial

Exhibit
Rebuttal Schedule H-4
Page 6
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 109.65	$ 138.16	$ 28.51	26.00%
1,000	109.65	138.16	28.51	26.00%
2,000	109.65	138.16	28.51	26.00%
3,000	109.65	138.16	28.51	26.00%
4,000	109.65	138.16	28.51	26.00%
5,000	109.65	138.16	28.51	26.00%
6,000	109.65	138.16	28.51	26.00%
7,000	109.65	138.16	28.51	26.00%
8,000	116.43	147.31	30.88	26.52%
9,000	123.21	156.47	33.26	26.99%
10,000	129.99	165.62	35.63	27.41%
12,000	143.55	183.92	40.37	28.13%
14,000	157.11	202.23	45.12	28.72%
16,000	170.67	220.54	49.87	29.22%
18,000	184.23	238.84	54.61	29.64%
20,000	197.79	257.15	59.36	30.01%
25,000	231.69	302.91	71.22	30.74%
30,000	265.59	348.68	83.09	31.28%
35,000	299.49	394.44	94.95	31.70%
40,000	333.39	440.21	106.82	32.04%
45,000	367.29	485.97	118.68	32.31%
50,000	401.19	531.74	130.55	32.54%
60,000	468.99	623.27	154.28	32.90%
70,000	536.79	714.80	178.01	33.16%
80,000	604.59	806.33	201.74	33.37%
90,000	672.39	897.86	225.47	33.53%
100,000	740.19	989.39	249.20	33.67%
Average Usage				
16,920	$ 176.91	$ 228.96	$ 52.05	29.42%
Median Usage				
12,500	$ 146.94	$ 188.50	$ 41.56	28.28%

Present Rates:			
Monthly Minimum:		$	109.65
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Over	7,000	$	6.78
Proposed Rates:			
Monthly Minimum:		$	138.16
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Over	7,000	$	9.15

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Bill Comparison Present and Proposed Rates
Meter Size: 2 Inch Commercial

Exhibit
Rebuttal Schedule H-4
Page 7
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 152.11	$ 191.66	$ 39.55	26.00%
1,000	152.11	191.66	39.55	26.00%
2,000	152.11	191.66	39.55	26.00%
3,000	152.11	191.66	39.55	26.00%
4,000	152.11	191.66	39.55	26.00%
5,000	152.11	191.66	39.55	26.00%
6,000	152.11	191.66	39.55	26.00%
7,000	152.11	191.66	39.55	26.00%
8,000	158.89	200.81	41.92	26.38%
9,000	165.67	209.97	44.30	26.74%
10,000	172.45	219.12	46.67	27.06%
12,000	186.01	237.43	51.41	27.64%
14,000	199.57	255.73	56.16	28.14%
16,000	213.13	274.04	60.91	28.58%
18,000	226.69	292.34	65.65	28.96%
20,000	240.25	310.65	70.40	29.30%
25,000	274.15	356.42	82.26	30.01%
30,000	308.05	402.18	94.13	30.56%
35,000	341.95	447.95	105.99	31.00%
40,000	375.85	493.71	117.86	31.36%
45,000	409.75	539.48	129.72	31.66%
50,000	443.65	585.24	141.59	31.91%
60,000	511.45	676.77	165.32	32.32%
70,000	579.25	768.30	189.05	32.64%
80,000	647.05	859.83	212.78	32.88%
90,000	714.85	951.36	236.51	33.08%
100,000	782.65	1,042.89	260.24	33.25%
Average Usage				
22,468	$ 256.99	$ 333.24	$ 76.26	29.67%
Median Usage				
4,500	$ 152.11	$ 191.66	$ 39.55	26.00%

Present Rates:			
Monthly Minimum:		$	152.11
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Over	7,000	$	6.78
Proposed Rates:			
Monthly Minimum:		$	191.66
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Over	7,000	$	9.15

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Bill Comparison Present and Proposed Rates
Meter Size: 3 Inch Commercial

Exhibit
Rebuttal Schedule H-4
Page 8
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 264.99	$ 333.88	$ 68.90	26.00%
1,000	264.99	333.88	68.90	26.00%
2,000	264.99	333.88	68.90	26.00%
3,000	264.99	333.88	68.90	26.00%
4,000	264.99	333.88	68.90	26.00%
5,000	264.99	333.88	68.90	26.00%
6,000	264.99	333.88	68.90	26.00%
7,000	264.99	333.88	68.90	26.00%
8,000	271.77	343.04	71.27	26.22%
9,000	278.55	352.19	73.64	26.44%
10,000	285.33	361.34	76.02	26.64%
12,000	298.89	379.65	80.76	27.02%
14,000	312.45	397.96	85.51	27.37%
16,000	326.01	416.26	90.25	27.68%
18,000	339.57	434.57	95.00	27.98%
20,000	353.13	452.87	99.75	28.25%
25,000	387.03	498.64	111.61	28.84%
30,000	420.93	544.40	123.48	29.33%
35,000	454.83	590.17	135.34	29.76%
40,000	488.73	635.93	147.21	30.12%
45,000	522.63	681.70	159.07	30.44%
50,000	556.53	727.46	170.94	30.71%
60,000	624.33	818.99	194.67	31.18%
70,000	692.13	910.52	218.40	31.55%
80,000	759.93	1,002.05	242.13	31.86%
90,000	827.73	1,093.58	265.86	32.12%
100,000	895.53	1,185.11	289.59	32.34%

Present Rates:			
Monthly Minimum:		$	264.99
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Over	7,000	$	6.78
Proposed Rates:			
Monthly Minimum:		$	333.88
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Over	7,000	$	9.15

Average Usage				
29,416	$ 416.97	$ 539.06	$ 122.09	29.28%
Median Usage				
30,000	$ 420.93	$ 544.40	$ 123.48	29.33%

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Bill Comparison Present and Proposed Rates
Meter Size: 4 Inch Commercial

Exhibit
Rebuttal Schedule H-4
Page 9
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 392.81	$ 494.93	$ 102.13	26.00%
1,000	392.81	494.93	102.13	26.00%
2,000	392.81	494.93	102.13	26.00%
3,000	392.81	494.93	102.13	26.00%
4,000	392.81	494.93	102.13	26.00%
5,000	392.81	494.93	102.13	26.00%
6,000	392.81	494.93	102.13	26.00%
7,000	392.81	494.93	102.13	26.00%
8,000	399.59	504.09	104.50	26.15%
9,000	406.37	513.24	106.88	26.30%
10,000	413.15	522.39	109.25	26.44%
12,000	426.71	540.70	113.99	26.72%
14,000	440.27	559.01	118.74	26.97%
16,000	453.83	577.31	123.49	27.21%
18,000	467.39	595.62	128.23	27.44%
20,000	480.95	613.92	132.98	27.65%
25,000	514.85	659.69	144.84	28.13%
30,000	548.75	705.45	156.71	28.56%
35,000	582.65	751.22	168.57	28.93%
40,000	616.55	796.98	180.44	29.27%
45,000	650.45	842.75	192.30	29.56%
50,000	684.35	888.51	204.17	29.83%
60,000	752.15	980.04	227.90	30.30%
70,000	819.95	1,071.57	251.63	30.69%
80,000	887.75	1,163.10	275.36	31.02%
90,000	955.55	1,254.63	299.09	31.30%
100,000	1,023.35	1,346.16	322.82	31.55%
Average Usage				
432,417	$ 3,277.13	$ 4,388.77	$ 1,111.64	33.92%
Median Usage				
433,000	$ 3,281.09	$ 4,394.11	$ 1,113.03	33.92%

Present Rates:			
Monthly Minimum:		$	392.81
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Over	7,000	$	6.78
Proposed Rates:			
Monthly Minimum:		$	494.93
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Over	7,000	$	9.15

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Bill Comparison Present and Proposed Rates
Meter Size: 5/8 Inch Commercial (SCUSD)

Exhibit
Rebuttal Schedule H-4
Page 10
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 50.04	$ 63.05	$ 13.01	26.00%
1,000	50.04	63.05	13.01	26.00%
2,000	50.04	63.05	13.01	26.00%
3,000	50.04	63.05	13.01	26.00%
4,000	50.04	63.05	13.01	26.00%
5,000	50.04	63.05	13.01	26.00%
6,000	50.04	63.05	13.01	26.00%
7,000	50.04	63.05	13.01	26.00%
8,000	56.48	71.75	15.27	27.03%
9,000	62.92	80.44	17.52	27.84%
10,000	69.36	89.14	19.77	28.51%
12,000	82.25	106.53	24.28	29.52%
14,000	95.13	123.92	28.79	30.27%
16,000	108.01	141.31	33.30	30.83%
18,000	120.89	158.70	37.81	31.27%
20,000	133.77	176.09	42.32	31.63%
25,000	165.98	219.57	53.59	32.29%
30,000	198.18	263.05	64.86	32.73%
35,000	230.39	306.52	76.13	33.05%
40,000	262.59	350.00	87.40	33.28%
45,000	294.80	393.48	98.68	33.47%
50,000	327.00	436.95	109.95	33.62%
60,000	391.41	523.91	132.49	33.85%
70,000	455.82	610.86	155.03	34.01%
80,000	520.23	697.81	177.58	34.13%
90,000	584.64	784.77	200.12	34.23%
100,000	649.05	871.72	222.67	34.31%
Average Usage				
125	$ 50.04	$ 63.05	$ 13.01	26.00%
Median Usage				
-	$ 50.04	$ 63.05	$ 13.01	26.00%

Present Rates:			
Monthly Minimum:		$	50.04
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Over	7,000	$	6.44
Proposed Rates:			
Monthly Minimum:		$	63.05
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Over	7,000	$	8.70

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Bill Comparison Present and Proposed Rates
Meter Size: 1 1/2 Inch Commercial (SCUSD)

Exhibit
Rebuttal Schedule H-4
Page 11
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 109.65	$ 138.16	$ 28.51	26.00%
1,000	109.65	138.16	28.51	26.00%
2,000	109.65	138.16	28.51	26.00%
3,000	109.65	138.16	28.51	26.00%
4,000	109.65	138.16	28.51	26.00%
5,000	109.65	138.16	28.51	26.00%
6,000	109.65	138.16	28.51	26.00%
7,000	109.65	138.16	28.51	26.00%
8,000	116.43	147.31	30.88	26.52%
9,000	123.21	156.47	33.26	26.99%
10,000	129.99	165.62	35.63	27.41%
12,000	143.55	183.92	40.37	28.13%
14,000	157.11	202.23	45.12	28.72%
16,000	170.67	220.54	49.87	29.22%
18,000	184.23	238.84	54.61	29.64%
20,000	197.79	257.15	59.36	30.01%
25,000	231.69	302.91	71.22	30.74%
30,000	265.59	348.68	83.09	31.28%
35,000	299.49	394.44	94.95	31.70%
40,000	333.39	440.21	106.82	32.04%
45,000	367.29	485.97	118.68	32.31%
50,000	401.19	531.74	130.55	32.54%
60,000	468.99	623.27	154.28	32.90%
70,000	536.79	714.80	178.01	33.16%
80,000	604.59	806.33	201.74	33.37%
90,000	672.39	897.86	225.47	33.53%
100,000	740.19	989.39	249.20	33.67%

Present Rates:			
Monthly Minimum:		$	109.65
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Over	7,000	$	6.78
Proposed Rates:			
Monthly Minimum:		$	138.16
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Over	7,000	$	9.15

Average Usage				
1,584	$ 109.65	$ 138.16	$ 28.51	26.00%
Median Usage				
1,500	$ 109.65	$ 138.16	$ 28.51	26.00%

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Bill Comparison Present and Proposed Rates
Meter Size: 2 Inch Commercial (SCUSD)

Exhibit
Rebuttal Schedule H-4
Page 12
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 144.51	$ 182.08	$ 37.57	26.00%
1,000	144.51	182.08	37.57	26.00%
2,000	144.51	182.08	37.57	26.00%
3,000	144.51	182.08	37.57	26.00%
4,000	144.51	182.08	37.57	26.00%
5,000	144.51	182.08	37.57	26.00%
6,000	144.51	182.08	37.57	26.00%
7,000	144.51	182.08	37.57	26.00%
8,000	150.95	190.77	39.83	26.38%
9,000	157.39	199.47	42.08	26.74%
10,000	163.83	208.16	44.33	27.06%
12,000	176.71	225.56	48.84	27.64%
14,000	189.59	242.95	53.35	28.14%
16,000	202.48	260.34	57.86	28.58%
18,000	215.36	277.73	62.37	28.96%
20,000	228.24	295.12	66.88	29.30%
25,000	260.44	338.59	78.15	30.01%
30,000	292.65	382.07	89.42	30.56%
35,000	324.85	425.55	100.69	31.00%
40,000	357.06	469.03	111.97	31.36%
45,000	389.26	512.50	123.24	31.66%
50,000	421.47	555.98	134.51	31.91%
60,000	485.88	642.93	157.05	32.32%
70,000	550.29	729.89	179.60	32.64%
80,000	614.70	816.84	202.14	32.88%
90,000	679.11	903.79	224.68	33.08%
100,000	743.52	990.75	247.23	33.25%
Average Usage				
121,492	$ 881.95	$ 1,177.63	$ 295.68	33.53%
Median Usage				
20,500	$ 231.46	$ 299.47	$ 68.01	29.38%

Present Rates:			
Monthly Minimum:		$	144.51
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Over	7,000	$	6.44
Proposed Rates:			
Monthly Minimum:		$	182.08
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Over	7,000	$	8.70

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Bill Comparison Present and Proposed Rates
Meter Size: 4 Inch Commercial (SCUSD)

Exhibit
Rebuttal Schedule H-4
Page 13
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 373.16	$ 470.19	$ 97.02	26.00%
1,000	373.16	470.19	97.02	26.00%
2,000	373.16	470.19	97.02	26.00%
3,000	373.16	470.19	97.02	26.00%
4,000	373.16	470.19	97.02	26.00%
5,000	373.16	470.19	97.02	26.00%
6,000	373.16	470.19	97.02	26.00%
7,000	373.16	470.19	97.02	26.00%
8,000	379.61	478.88	99.28	26.15%
9,000	386.05	487.58	101.53	26.30%
10,000	392.49	496.27	103.79	26.44%
12,000	405.37	513.66	108.29	26.72%
14,000	418.25	531.06	112.80	26.97%
16,000	431.13	548.45	117.31	27.21%
18,000	444.02	565.84	121.82	27.44%
20,000	456.90	583.23	126.33	27.65%
25,000	489.10	626.70	137.60	28.13%
30,000	521.31	670.18	148.87	28.56%
35,000	553.51	713.66	160.14	28.93%
40,000	585.72	757.13	171.42	29.27%
45,000	617.92	800.61	182.69	29.56%
50,000	650.13	844.09	193.96	29.83%
60,000	714.54	931.04	216.50	30.30%
70,000	778.95	1,017.99	239.05	30.69%
80,000	843.36	1,104.95	261.59	31.02%
90,000	907.77	1,191.90	284.13	31.30%
100,000	972.18	1,278.86	306.68	31.55%
Average Usage				
354,365	$ 2,610.54	$ 3,490.65	$ 880.11	33.71%
Median Usage				
359,849	$ 2,645.87	$ 3,538.33	$ 892.47	33.73%

Present Rates:			
Monthly Minimum:		$	373.16
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Over	7,000	$	6.44
Proposed Rates:			
Monthly Minimum:		$	470.19
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Over	7,000	$	8.70

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Bill Comparison Present and Proposed Rates
Meter Size: 6 Inch Commercial (SCUSD)

Exhibit
Rebuttal Schedule H-4
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Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 709.16	$ 893.54	$ 184.38	26.00%
1,000	709.16	893.54	184.38	26.00%
2,000	709.16	893.54	184.38	26.00%
3,000	709.16	893.54	184.38	26.00%
4,000	709.16	893.54	184.38	26.00%
5,000	709.16	893.54	184.38	26.00%
6,000	709.16	893.54	184.38	26.00%
7,000	709.16	893.54	184.38	26.00%
8,000	715.60	902.23	186.63	26.08%
9,000	722.04	910.93	188.89	26.16%
10,000	728.48	919.62	191.14	26.24%
12,000	741.36	937.01	195.65	26.39%
14,000	754.24	954.40	200.16	26.54%
16,000	767.13	971.79	204.67	26.68%
18,000	780.01	989.19	209.18	26.82%
20,000	792.89	1,006.58	213.69	26.95%
25,000	825.09	1,050.05	224.96	27.26%
30,000	857.30	1,093.53	236.23	27.56%
35,000	889.50	1,137.01	247.50	27.82%
40,000	921.71	1,180.48	258.77	28.08%
45,000	953.91	1,223.96	270.05	28.31%
50,000	986.12	1,267.44	281.32	28.53%
60,000	1,050.53	1,354.39	303.86	28.92%
70,000	1,114.94	1,441.34	326.40	29.28%
80,000	1,179.35	1,528.30	348.95	29.59%
90,000	1,243.76	1,615.25	371.49	29.87%
100,000	1,308.17	1,702.20	394.04	30.12%
Average Usage				
96,542	$ 1,285.90	$ 1,672.14	$ 386.24	30.04%
Median Usage				
79,500	$ 1,176.13	$ 1,523.95	$ 347.82	29.57%

Present Rates:			
Monthly Minimum:		$	709.16
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Over	7,000	$	6.44
Proposed Rates:			
Monthly Minimum:		$	893.54
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Over	7,000	$	8.70

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Bill Comparison Present and Proposed Rates
Meter Size: 5/8 Inch Multi-Tenant

Exhibit
Rebuttal Schedule H-4
Page 15
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 52.68	$ 66.37	$ 13.70	26.00%
1,000	52.68	66.37	13.70	26.00%
2,000	52.68	66.37	13.70	26.00%
3,000	52.68	66.37	13.70	26.00%
4,000	52.68	66.37	13.70	26.00%
5,000	52.68	66.37	13.70	26.00%
6,000	52.68	66.37	13.70	26.00%
7,000	52.68	66.37	13.70	26.00%
8,000	59.46	75.52	16.07	27.03%
9,000	66.24	84.68	18.44	27.84%
10,000	73.02	93.83	20.81	28.51%
12,000	86.58	112.14	25.56	29.52%
14,000	100.14	130.44	30.31	30.27%
16,000	113.70	148.75	35.05	30.83%
18,000	127.26	167.05	39.80	31.27%
20,000	140.82	185.36	44.54	31.63%
25,000	174.72	231.12	56.41	32.29%
30,000	208.62	276.89	68.27	32.73%
35,000	242.52	322.65	80.14	33.05%
40,000	276.42	368.42	92.00	33.28%
45,000	310.32	414.18	103.87	33.47%
50,000	344.22	459.95	115.73	33.62%
60,000	412.02	551.48	139.46	33.85%
70,000	479.82	643.01	163.19	34.01%
80,000	547.62	734.54	186.92	34.13%
90,000	615.42	826.07	210.65	34.23%
100,000	683.22	917.60	234.38	34.31%
Average Usage				
9,072	$ 66.72	$ 85.33	$ 18.61	27.89%
Median Usage				
6,500	$ 52.68	$ 66.37	$ 13.70	26.00%

Present Rates:			
Monthly Minimum:		$	52.68
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Up to	99,999,999	$	6.78
Over	99,999,999	$	-
Proposed Rates:			
Monthly Minimum:		$	66.37
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Up to	99,999,999	$	9.15
Over	99,999,999	$	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Bill Comparison Present and Proposed Rates
Meter Size: 1 1/2 Inch Multi-Tenant

Exhibit
Rebuttal Schedule H-4
Page 16
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 109.65	$ 138.16	$ 28.51	26.00%
1,000	109.65	138.16	28.51	26.00%
2,000	109.65	138.16	28.51	26.00%
3,000	109.65	138.16	28.51	26.00%
4,000	109.65	138.16	28.51	26.00%
5,000	109.65	138.16	28.51	26.00%
6,000	109.65	138.16	28.51	26.00%
7,000	109.65	138.16	28.51	26.00%
8,000	116.43	147.31	30.88	26.52%
9,000	123.21	156.47	33.26	26.99%
10,000	129.99	165.62	35.63	27.41%
12,000	143.55	183.92	40.37	28.13%
14,000	157.11	202.23	45.12	28.72%
16,000	170.67	220.54	49.87	29.22%
18,000	184.23	238.84	54.61	29.64%
20,000	197.79	257.15	59.36	30.01%
25,000	231.69	302.91	71.22	30.74%
30,000	265.59	348.68	83.09	31.28%
35,000	299.49	394.44	94.95	31.70%
40,000	333.39	440.21	106.82	32.04%
45,000	367.29	485.97	118.68	32.31%
50,000	401.19	531.74	130.55	32.54%
60,000	468.99	623.27	154.28	32.90%
70,000	536.79	714.80	178.01	33.16%
80,000	604.59	806.33	201.74	33.37%
90,000	672.39	897.86	225.47	33.53%
100,000	740.19	989.39	249.20	33.67%
Average Usage				
8,667	$ 120.95	$ 153.42	$ 32.47	26.84%
Median Usage				
9,000	$ 123.21	$ 156.47	$ 33.26	26.99%

Present Rates:			
Monthly Minimum:		$	109.65
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Over	7,000	$	6.78
Proposed Rates:			
Monthly Minimum:		$	138.16
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	7,000	$	-
Over	7,000	$	9.15

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 5/8 Inch Residential

Exhibit
Schedule H-5
Page 1
Witness: Bourassa

	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing
	2,094	2,108	2,095	2,117	2,106	2,110	2,100	2,099	2,126	2,133	2,169	2,161	25,418	25,418
													-	25,418
													-	25,418
													-	25,418
													-	25,418
													-	25,418
													-	25,418
													-	25,418
													-	25,418
													-	25,418
													-	25,418
													-	25,418
													-	25,418
													-	25,418
													-	25,418
Totals	2,094	2,108	2,095	2,117	2,106	2,110	2,100	2,099	2,126	2,133	2,169	2,161	25,418	

Average Usage	-
Median Usage	-
Average # Customers	2,118
Change in Number of Customers	67

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 3/4 Inch Residential

Exhibit
Schedule H-5
Page 2
Witness: Bourassa

	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing
	7	10	9	9	9	9	10	8	8	9	10	8	106	106
													-	106
													-	106
													-	106
													-	106
													-	106
													-	106
													-	106
													-	106
													-	106
													-	106
													-	106
													-	106
													-	106
Totals	7	10	9	9	9	9	10	8	8	9	10	8	106	

Average Usage	-
Median Usage	-
Average # Customers	9
Change in Number of Customers	1

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division

Test Year Ended April 30, 2023

Meter Size: 1 Inch Residential

Exhibit
Schedule H-5
Page 3
Witness: Bourassa

	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing
	9	9	10	9	9	9	9	9	9	9	10	9	110	110
													-	110
													-	110
													-	110
													-	110
													-	110
													-	110
													-	110
													-	110
													-	110
													-	110
													-	110
													-	110
Totals	9	9	10	9	9	9	9	9	9	9	10	9	110	

Average Usage	-
Median Usage	-
Average # Customers	9
Change in Number of Customers	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 5/8 Inch Commercial

Exhibit
Schedule H-5
Page 4
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	10	10	11	8	12	15	12	14	13	9	12	11	137	137	-
1	1,000	10	13	17	15	10	12	14	13	16	17	19	16	172	309	86
1,001	2,000	8	3	5	6	6	4	7	6	3	8	5	8	69	378	190
2,001	3,000	2	4	4	3	3	1	2	2	2	2	2	1	28	406	260
3,001	4,000	3	2	2	4	1	2	3	2	2	1	1	1	24	430	344
4,001	5,000	2	1	2	3	3	5	-	3	2	2	3	-	26	456	461
5,001	6,000	2	4	3	-	4	3	3	1	1	2	4	3	30	486	626
6,001	7,000	1	1	2	3	1	1	2	2	1	2	2	1	19	505	749
7,001	8,000	-	2	1	2	1	2	3	3	2	3	-	2	21	526	907
8,001	9,000	4	2	-	1	3	1	2	1	1	1	2	2	20	546	1,077
9,001	10,000	1	2	1	1	2	-	4	2	3	-	1	5	22	568	1,286
10,001	11,000	-	-	-	-	1	3	1	-	3	1	1	4	14	582	1,433
11,001	12,000	-	-	-	2	3	2	1	-	-	1	-	1	10	592	1,548
12,001	13,000	1	2	3	2	-	-	-	-	-	1	-	1	10	602	1,673
13,001	14,000	1	-	-	-	1	1	-	-	-	-	2	-	5	607	1,740
14,001	15,000	2	-	-	2	-	1	-	-	-	-	-	1	6	613	1,827
15,001	16,000	4	2	1	1	-	-	-	1	1	-	-	-	10	623	1,982
16,001	17,000	-	-	2	-	-	-	-	-	-	-	-	1	3	626	2,032
17,001	18,000	-	-	1	1	1	-	-	-	-	-	-	-	3	629	2,084
18,001	19,000	-	1	1	2	-	-	-	-	1	-	1	-	6	635	2,195
19,001	20,000	3	1	-	-	1	-	-	2	-	-	-	1	8	643	2,351
20,001	21,000	-	2	-	-	-	-	-	-	1	-	-	-	3	646	2,413
21,001	22,000	1	-	2	-	-	-	-	-	1	-	-	-	4	650	2,499
22,001	23,000	-	-	-	-	-	1	2	-	1	1	-	-	5	655	2,611
23,001	24,000	-	-	-	-	-	1	1	-	-	-	-	-	2	657	2,658
24,001	25,000	-	1	-	-	-	-	-	1	-	-	-	-	2	659	2,707
25,001	26,000	-	-	-	-	-	-	1	-	-	-	-	-	1	660	2,733
26,001	27,000	-	-	1	2	1	-	-	1	1	1	2	-	9	669	2,971
27,001	28,000	-	-	-	-	-	-	-	-	-	3	1	1	5	674	3,109
28,001	29,000	-	1	-	-	-	1	-	-	1	-	-	1	4	678	3,223
29,001	30,000	-	-	-	1	1	-	-	-	1	-	-	-	3	681	3,311
30,001	31,000	1	1	-	-	-	-	-	-	-	1	-	-	3	684	3,403
31,001	32,000	-	-	1	-	1	-	-	-	-	2	-	-	4	688	3,529
32,001	33,000	1	-	-	-	-	-	1	1	1	-	-	1	5	693	3,691
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	693	3,691
34,001	35,000	-	-	-	-	-	1	-	-	-	-	-	-	1	694	3,726
35,001	36,000	1	1	-	-	-	-	1	1	-	-	-	1	5	699	3,903
36,001	37,000	-	2	-	-	-	-	-	-	-	-	-	-	2	701	3,976
37,001	38,000	-	-	1	-	-	-	-	-	-	1	-	-	2	703	4,051
38,001	39,000	-	-	1	-	2	-	-	-	-	-	-	-	3	706	4,167
39,001	40,000	-	-	-	-	-	-	-	1	-	-	-	-	1	707	4,206
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	707	4,206

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 5/8 Inch Commercial

Exhibit
Schedule H-5
Page 4
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
41,001	42,000	-	-	-	-	-	-	-	-	-	-	1	-	1	708	4,248
42,001	43,000	-	-	-	-	1	-	-	-	-	-	-	-	1	709	4,290
43,001	44,000	-	-	-	-	-	-	-	1	-	-	1	-	2	711	4,377
44,001	45,000	-	-	-	-	-	-	-	-	-	1	-	-	1	712	4,422
45,001	46,000	-	-	1	-	-	-	-	-	-	-	-	-	1	713	4,467
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	713	4,467
47,001	48,000	-	-	-	-	-	1	-	-	-	-	-	-	1	714	4,515
48,001	49,000	-	-	-	-	-	-	1	-	-	-	-	-	1	715	4,563
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	715	4,563
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	715	4,563
51,001	52,000	-	-	-	-	-	1	-	1	-	-	-	-	2	717	4,666
52,001	53,000	-	-	1	-	1	-	-	-	-	-	-	-	2	719	4,771
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	1	1	720	4,825
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	720	4,825
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	720	4,825
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	720	4,825
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	720	4,825
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	720	4,825
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	720	4,825
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	720	4,825
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	720	4,825
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	720	4,825
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	720	4,825
64,001	65,000	-	-	-	-	-	-	-	1	-	-	-	-	1	721	4,889
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	721	4,889
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	1	1	722	4,956
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	722	4,956
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	722	4,956
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	722	4,956
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	722	4,956
71,001	72,000	-	-	-	-	-	-	-	-	1	-	-	-	1	723	5,027
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division

Test Year Ended April 30, 2023

Meter Size: 5/8 Inch Commercial

Exhibit
Schedule H-5
Page 4
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	5,027
99,001	100,000	-	-	-	-	-	1	-	-	-	-	-	-	1	724	5,127
105,131	105,131	-	-	-	1	-	-	-	-	-	-	-	-	1	725	5,232
	-													-	725	5,232
Totals		58	58	64	60	60	60	61	60	59	60	60	65	725		

Average Usage	7,216
Median Usage	1,500
Average # Customers	60
Change in Number of Customers	7

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 1 Inch Commercial

Exhibit
Schedule H-5
Page 5
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	3	3	3	3	5	4	4	5	4	2	2	4	42	42	-
1	1,000	2	1	4	7	7	4	5	3	2	4	7	3	49	91	25
1,001	2,000	3	5	2	6	3	5	6	4	3	4	2	2	45	136	92
2,001	3,000	2	2	6	2	4	3	3	3	5	2	3	4	39	175	190
3,001	4,000	2	3	2	3	3	3	-	1	4	1	3	2	27	202	284
4,001	5,000	1	1	3	1	2	2	4	4	1	3	2	1	25	227	397
5,001	6,000	3	4	-	1	-	4	5	7	2	4	2	1	33	260	578
6,001	7,000	4	1	3	2	-	3	2	2	5	4	6	1	33	293	793
7,001	8,000	-	2	1	-	3	1	2	2	-	4	2	4	21	314	950
8,001	9,000	-	2	1	1	2	1	-	1	3	1	1	4	17	331	1,095
9,001	10,000	2	-	1	2	-	1	2	2	2	4	-	1	17	348	1,256
10,001	11,000	3	1	3	1	1	-	2	-	3	2	2	1	19	367	1,456
11,001	12,000	2	4	1	-	-	1	1	-	-	-	2	1	12	379	1,594
12,001	13,000	1	-	-	1	-	1	-	-	-	2	-	3	8	387	1,694
13,001	14,000	3	2	1	-	1	-	-	-	2	-	-	2	11	398	1,842
14,001	15,000	1	-	1	1	1	1	-	-	-	-	-	-	5	403	1,915
15,001	16,000	-	-	-	2	-	1	-	1	-	1	1	2	8	411	2,039
16,001	17,000	-	-	1	1	-	2	1	-	-	-	-	-	5	416	2,121
17,001	18,000	1	2	2	1	1	-	-	-	1	1	-	-	9	425	2,279
18,001	19,000	1	1	-	2	-	1	1	1	-	-	-	-	7	432	2,408
19,001	20,000	1	1	-	-	-	-	-	-	-	-	1	1	4	436	2,486
20,001	21,000	-	-	-	-	-	-	2	-	2	-	1	-	5	441	2,589
21,001	22,000	1	1	-	-	1	-	-	2	1	-	-	-	6	447	2,718
22,001	23,000	-	1	-	-	2	-	-	-	1	-	-	-	4	451	2,808
23,001	24,000	-	1	1	-	-	-	-	1	-	1	1	-	5	456	2,925
24,001	25,000	-	-	-	-	-	1	-	-	-	-	1	-	2	458	2,974
25,001	26,000	1	-	1	-	1	1	1	-	-	-	-	-	5	463	3,102
26,001	27,000	-	-	-	-	1	-	-	1	-	-	-	-	2	465	3,155
27,001	28,000	-	-	-	2	1	1	-	-	-	-	-	1	5	470	3,292
28,001	29,000	-	-	-	-	-	-	-	1	-	-	-	-	1	471	3,321
29,001	30,000	1	-	1	-	-	-	-	-	1	-	2	1	6	477	3,498
30,001	31,000	-	-	-	1	-	-	-	1	-	-	-	-	2	479	3,559
31,001	32,000	-	1	-	2	-	1	-	-	-	-	-	-	4	483	3,685
32,001	33,000	-	-	-	-	-	-	-	-	-	2	-	-	2	485	3,750
33,001	34,000	-	-	-	1	1	-	-	-	1	-	-	1	4	489	3,884
34,001	35,000	-	-	1	-	-	-	1	-	-	-	-	-	2	491	3,953
35,001	36,000	-	-	1	-	1	1	-	-	-	-	-	-	3	494	4,059
36,001	37,000	-	-	-	-	1	-	1	-	-	1	-	-	3	497	4,169
37,001	38,000	1	2	-	-	-	-	1	-	-	2	3	1	10	507	4,544
38,001	39,000	1	-	1	-	1	-	-	-	-	-	-	-	3	510	4,659
39,001	40,000	-	-	-	-	1	-	-	-	-	-	-	-	1	511	4,699

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 1 Inch Commercial

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
40,001	41,000	-	-	1	1	-	-	-	1	2	-	-	-	5	516	4,901
41,001	42,000	-	-	-	-	-	1	-	-	-	-	2	1	4	520	5,067
42,001	43,000	-	-	1	-	-	-	1	-	-	-	-	-	2	522	5,152
43,001	44,000	-	-	-	-	-	-	-	1	-	1	-	1	3	525	5,283
44,001	45,000	1	-	-	-	-	-	-	-	-	-	-	-	1	526	5,327
45,001	46,000	-	-	-	-	1	-	-	-	-	-	-	-	1	527	5,373
46,001	47,000	-	1	-	-	-	-	-	-	-	-	-	-	1	528	5,419
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	528	5,419
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	528	5,419
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	528	5,419
50,001	51,000	1	-	-	-	-	-	-	-	-	-	-	-	1	529	5,470
51,001	52,000	-	-	-	-	-	1	1	-	-	-	-	-	2	531	5,573
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	531	5,573
53,001	54,000	-	1	-	-	-	-	-	-	-	-	-	1	2	533	5,680
54,001	55,000	-	1	-	-	-	-	-	-	-	-	-	-	1	534	5,734
55,001	56,000	-	-	1	-	-	1	-	-	-	-	-	-	2	536	5,845
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	536	5,845
57,001	58,000	-	-	-	-	-	-	-	1	-	-	-	-	1	537	5,903
58,001	59,000	-	-	-	-	-	-	-	1	-	-	-	-	1	538	5,961
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	538	5,961
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	538	5,961
61,001	62,000	-	-	-	1	-	-	-	-	-	-	-	1	2	540	6,084
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	540	6,084
63,001	64,000	-	-	-	-	1	-	-	-	-	-	-	-	1	541	6,148
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	541	6,148
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	541	6,148
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	541	6,148
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	1	1	542	6,215
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	542	6,215
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	542	6,215
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	542	6,215
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	542	6,215
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	542	6,215
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	542	6,215
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	542	6,215
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	542	6,215
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	542	6,215
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	542	6,215
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	542	6,215
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	542	6,215
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	542	6,215

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 1 Inch Commercial

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	542	6,215
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	542	6,215
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	542	6,215
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	542	6,215
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	542	6,215
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	542	6,215
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	542	6,215
88,001	89,000	-	-	-	1	-	-	-	-	-	-	-	-	1	543	6,304
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	543	6,304
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	543	6,304
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	543	6,304
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	543	6,304
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	543	6,304
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	543	6,304
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	543	6,304
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	543	6,304
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	543	6,304
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	543	6,304
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	543	6,304
143951	143,951	1	-	-	-	-	-	-	-	-	-	-	-	1	544	6,448
155693	155,693	-	1	-	-	-	-	-	-	-	-	-	-	1	545	6,603
169948	169,948	-	-	1	-	-	-	-	-	-	-	-	-	1	546	6,773
196209	196,209	-	-	-	-	-	-	-	-	-	1	-	-	1	547	6,970
	-													-	547	6,970
Totals		43	45	45	46	46	46	46	46	45	47	46	46	547		

Average Usage	12,741
Median Usage	6,500
Average # Customers	46
Change in Number of Customers	3

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 1 1/2 Inch Commercial

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	1,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1	1
1,001	2,000	-	-	-	-	1	-	-	-	-	-	-	-	1	2	2
2,001	3,000	-	-	-	-	-	1	2	1	1	-	-	-	5	7	15
3,001	4,000	1	1	1	2	1	-	-	1	-	1	1	-	9	16	46
4,001	5,000	-	-	1	-	-	1	-	1	1	1	1	1	7	23	78
5,001	6,000	-	-	-	1	3	1	-	-	-	-	1	-	6	29	111
6,001	7,000	1	-	-	-	-	-	-	-	-	1	-	2	4	33	137
7,001	8,000	1	1	1	-	-	-	-	-	1	-	-	1	5	38	174
8,001	9,000	-	-	-	-	-	-	1	-	-	-	-	-	1	39	183
9,001	10,000	1	-	-	-	-	-	-	-	-	-	-	-	1	40	192
10,001	11,000	-	-	1	-	-	-	-	-	-	-	-	-	1	41	203
11,001	12,000	-	-	1	-	-	1	1	-	-	-	1	1	5	46	260
12,001	13,000	-	-	-	-	-	1	-	1	-	1	-	-	3	49	298
13,001	14,000	-	-	-	-	-	1	1	1	1	-	1	-	5	54	365
14,001	15,000	-	-	-	2	1	-	2	1	-	-	-	1	7	61	467
15,001	16,000	-	-	-	-	-	-	1	-	1	-	-	-	2	63	498
16,001	17,000	1	1	-	-	1	-	-	-	1	-	-	-	4	67	564
17,001	18,000	1	-	-	-	-	-	-	-	-	-	-	-	1	68	581
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	68	581
19,001	20,000	-	-	1	-	-	1	-	-	-	1	-	1	4	72	659
20,001	21,000	-	1	-	-	-	-	-	-	-	-	-	-	1	73	680
21,001	22,000	-	-	-	-	-	-	-	-	-	-	1	-	1	74	701
22,001	23,000	-	-	1	-	-	-	-	-	-	-	-	-	1	75	724
23,001	24,000	-	-	-	-	-	-	-	1	-	1	-	-	2	77	771
24,001	25,000	-	-	-	-	-	-	-	-	1	-	-	-	1	78	795
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	78	795
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	78	795
27,001	28,000	-	-	-	-	-	1	-	-	-	-	-	-	1	79	823
28,001	29,000	-	-	-	-	-	-	-	-	-	-	1	-	1	80	851
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	851
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	851
31,001	32,000	-	-	-	-	-	-	-	-	-	1	-	1	2	82	914
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	82	914
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	82	914
34,001	35,000	-	-	-	1	-	-	-	-	-	-	-	-	1	83	949
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	83	949
36,001	37,000	-	1	-	-	1	-	-	-	-	-	-	-	2	85	1,022
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	85	1,022
38,001	39,000	-	1	-	-	-	-	-	-	1	-	-	-	2	87	1,099
39,001	40,000	-	1	-	-	-	-	-	-	-	-	-	1	2	89	1,178
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	89	1,178

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 1 1/2 Inch Commercial

Exhibit
Schedule H-5
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Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	89	1,178
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	89	1,178
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	89	1,178
44,001	45,000	-	1	-	-	-	-	-	1	-	-	-	-	2	91	1,267
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	91	1,267
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	91	1,267
47,001	48,000	1	-	-	-	-	-	-	-	-	-	-	-	1	92	1,314
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	92	1,314
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	92	1,314
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	1	1	93	1,365
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	93	1,365
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	93	1,365
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	93	1,365
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	93	1,365
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	93	1,365
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	93	1,365
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	93	1,365
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	93	1,365
59,001	60,000	-	-	1	-	-	-	-	-	-	-	-	-	1	94	1,424
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	94	1,424
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	94	1,424
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	94	1,424
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	94	1,424
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	94	1,424
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	94	1,424
66,001	67,000	-	-	-	1	-	-	-	-	-	-	-	-	1	95	1,491
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 1 1/2 Inch Commercial

Exhibit
Schedule H-5
Page 6
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,491
133,773	133,773	1	-	-	-	-	-	-	-	-	-	-	-	1	96	1,624
	-													-	96	1,624
														-	96	
	Totals	8	8	8	8	8	8	8	8	8	7	7	10	96		

Average Usage	16,920
Median Usage	12,500
Average # Customers	8
Change in Number of Customers	2

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-5
Page 7
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	2	1	1	1	2	2	2	2	3	3	5	4	28	28	-
1	1,000	2	2	1	2	3	2	2	3	1	4	1	1	24	52	12
1,001	2,000	-	-	1	3	2	4	3	-	1	-	1	1	16	68	36
2,001	3,000	1	1	3	2	2	3	2	4	3	2	4	-	27	95	104
3,001	4,000	4	1	1	2	3	2	3	4	2	4	2	6	34	129	223
4,001	5,000	-	3	1	2	2	2	1	1	1	1	2	1	17	146	299
5,001	6,000	-	1	1	1	1	3	-	1	-	1	1	-	10	156	354
6,001	7,000	2	-	1	3	1	1	2	-	2	-	-	-	12	168	432
7,001	8,000	1	1	-	-	-	-	1	1	1	-	2	1	8	176	492
8,001	9,000	1	1	2	-	-	-	1	-	1	-	2	1	9	185	569
9,001	10,000	-	-	-	-	-	1	1	1	1	2	-	1	7	192	635
10,001	11,000	-	2	-	-	1	-	-	-	2	1	-	-	6	198	698
11,001	12,000	1	-	-	-	-	-	-	-	-	1	1	1	4	202	744
12,001	13,000	1	1	-	1	-	1	1	1	-	-	-	1	7	209	832
13,001	14,000	1	-	1	-	-	-	-	-	-	-	-	1	3	212	872
14,001	15,000	-	-	1	-	-	-	-	1	-	-	-	1	3	215	916
15,001	16,000	-	1	-	-	1	-	1	-	-	1	-	-	4	219	978
16,001	17,000	1	-	-	-	-	-	-	-	-	-	-	-	1	220	994
17,001	18,000	-	1	1	1	1	-	-	1	-	-	-	-	5	225	1,082
18,001	19,000	-	1	1	1	-	-	-	-	-	-	-	-	3	228	1,137
19,001	20,000	-	-	-	-	-	-	-	-	1	-	-	-	1	229	1,157
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	229	1,157
21,001	22,000	1	1	-	-	-	-	-	-	-	-	-	-	2	231	1,200
22,001	23,000	-	-	1	-	-	-	-	-	-	-	1	-	2	233	1,245
23,001	24,000	-	1	1	-	-	-	-	-	-	-	-	-	2	235	1,292
24,001	25,000	1	-	-	-	-	-	-	-	-	-	-	1	2	237	1,341
25,001	26,000	-	-	-	-	-	-	-	-	-	1	1	-	2	239	1,392
26,001	27,000	-	-	-	-	-	-	-	-	-	-	1	-	1	240	1,418
27,001	28,000	-	-	1	-	1	-	-	1	-	-	-	1	4	244	1,528
28,001	29,000	-	-	-	-	-	-	-	-	-	1	-	-	1	245	1,557
29,001	30,000	1	-	-	1	-	-	-	-	-	-	-	1	3	248	1,645
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	248	1,645
31,001	32,000	-	-	-	-	-	-	-	-	1	-	-	-	1	249	1,677
32,001	33,000	1	-	-	1	-	-	-	-	-	-	-	-	2	251	1,742
33,001	34,000	-	-	-	1	-	-	-	-	-	-	-	-	1	252	1,775
34,001	35,000	-	1	-	-	-	-	-	-	-	-	-	-	1	253	1,810
35,001	36,000	1	-	-	-	-	-	1	-	-	-	-	-	2	255	1,881
36,001	37,000	-	1	1	-	-	-	-	-	-	-	-	-	2	257	1,954
37,001	38,000	-	-	-	-	-	-	-	1	-	-	-	-	1	258	1,991
38,001	39,000	-	-	-	1	-	-	-	-	-	-	-	-	1	259	2,030
39,001	40,000	-	1	-	-	-	-	-	-	1	1	-	-	3	262	2,148

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-5
Page 7
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
40,001	41,000	-	-	-	-	-	1	1	-	-	-	-	-	2	264	2,229
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	264	2,229
42,001	43,000	-	-	-	-	-	-	-	-	1	-	1	-	2	266	2,314
43,001	44,000	-	1	-	-	-	-	-	-	-	-	-	-	1	267	2,358
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	267	2,358
45,001	46,000	-	-	-	-	1	-	-	-	-	-	-	-	1	268	2,403
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	268	2,403
47,001	48,000	-	-	-	-	-	-	-	1	1	-	-	-	2	270	2,498
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	270	2,498
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	270	2,498
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	1	1	271	2,549
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	271	2,549
52,001	53,000	-	-	1	-	-	-	-	-	-	-	-	-	1	272	2,601
53,001	54,000	-	-	1	-	-	-	-	-	-	-	-	-	1	273	2,655
54,001	55,000	1	-	-	-	-	1	-	-	-	-	-	-	2	275	2,764
55,001	56,000	-	-	1	-	-	-	-	-	-	-	-	-	1	276	2,819
56,001	57,000	-	-	-	-	1	-	-	-	-	-	-	-	1	277	2,876
57,001	58,000	-	-	-	-	-	-	-	-	-	1	-	-	1	278	2,933
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-5
Page 7
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	278	2,933
94,001	95,000	-	-	-	-	-	-	1	-	-	-	-	-	1	279	3,028
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	279	3,028
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	279	3,028
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	279	3,028
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	279	3,028
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	279	3,028
293,000	293,000	1	-	-	-	-	-	-	-	-	-	-	1	2	281	3,614
297,001	297,001	-	1	-	-	-	-	-	-	-	-	-	-	1	282	3,911
234,000	234,000	-	-	1	-	-	-	-	-	-	-	-	-	1	283	4,145
231,000	231,000	-	-	-	1	-	-	-	-	-	-	-	-	1	284	4,376
310,000	310,000	-	-	-	-	1	-	-	-	-	-	-	-	1	285	4,686
133,562	133,562	-	-	-	-	1	-	-	-	-	-	-	-	1	286	4,819
270,000	270,000	-	-	-	-	-	1	-	-	-	-	-	-	1	287	5,089
451,000	451,000	-	-	-	-	-	-	1	-	-	-	-	-	1	288	5,540
292,000	292,000	-	-	-	-	-	-	-	1	-	-	-	-	1	289	5,832
269,000	269,000	-	-	-	-	-	-	-	-	1	-	-	-	1	290	6,101
246,000	246,000	-	-	-	-	-	-	-	-	-	1	-	-	1	291	6,347
236,000	236,000	-	-	-	-	-	-	-	-	-	-	1	-	1	292	6,583
	-	-	-	-	-	-	-	-	-	-	-	-	1	1	293	6,583
	-													-	293	6,583
Totals		24	24	24	24	24	24	24	24	24	25	26	26	293		

Average Usage	22,468
Median Usage	4,500
Average # Customers	24
Change in Number of Customers	2

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 3 Inch Commercial

Exhibit
Schedule H-5
Page 8
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3,001	4,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1	4
4,001	5,000	1	1	-	1	1	1	-	-	-	-	-	-	5	6	26
5,001	6,000	-	-	1	-	-	-	-	-	-	1	-	1	3	9	43
6,001	7,000	-	-	-	-	-	-	1	-	-	-	-	-	1	10	49
7,001	8,000	-	-	-	-	-	-	-	-	-	-	1	-	1	11	57
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	57
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	57
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	57
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	57
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	57
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	57
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	57
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	57
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	57
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	57
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	57
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	57
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	57
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	57
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	57
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	57
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	57
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	57
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	57
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	57
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	57
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	57
30,001	31,000	-	1	-	-	-	-	-	-	-	-	-	-	1	12	87
31,001	32,000	-	-	-	-	-	-	-	-	1	-	-	-	1	13	119
32,001	33,000	-	-	-	1	-	-	-	-	-	-	-	-	1	14	151
33,001	34,000	-	-	1	-	-	-	-	-	-	-	-	-	1	15	185
34,001	35,000	-	-	-	-	-	1	-	1	-	-	-	-	2	17	254
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	254
36,001	37,000	-	-	-	-	-	-	1	-	-	-	1	-	2	19	327
37,001	38,000	1	-	-	-	-	-	-	-	-	-	-	-	1	20	364
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	364
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	364

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 3 Inch Commercial

Exhibit
Schedule H-5
Page 8
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	364
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	364
42,001	43,000	-	-	-	-	-	-	-	-	-	1	-	-	1	21	407
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	407
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	407
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	407
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	407
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	407
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	407
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	407
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	407
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	407
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	1	1	22	459
53,001	54,000	-	-	-	-	1	-	-	-	-	-	-	-	1	23	513
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 3 Inch Commercial

Exhibit
Schedule H-5
Page 8
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	513
193,475	193,475	-	-	-	-	-	-	-	-	1	-	-	-	1	24	706
	-													-	24	706
	-													-	24	706
	-													-	24	706
	-													-	24	706
	-													-	24	706
														-	24	706
Totals		2	2	2	2	2	2	2	2	2	2	2	2	24		

Average Usage	29,416
Median Usage	30,000
Average # Customers	2
Change in Number of Customers	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 4 Inch Commercial

Exhibit
Schedule H-5
Page 9
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 4 Inch Commercial

Exhibit
Schedule H-5
Page 9
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 4 Inch Commercial

Exhibit
Schedule H-5
Page 9
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
325,000	325,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1	325
366,000	366,000	1	-	-	-	-	-	-	-	-	-	-	-	1	2	691
386,000	386,000	-	1	-	-	-	-	-	-	-	-	-	-	1	3	1,077
397,000	397,000	-	-	-	-	-	-	-	-	-	1	-	-	1	4	1,474
426,000	426,000	-	-	-	-	-	-	1	-	-	-	-	-	1	5	1,900
428,000	428,000	-	-	-	1	-	-	-	-	-	-	-	-	1	6	2,328
438,000	438,000	-	-	-	-	-	-	-	1	-	-	-	-	1	7	2,766
445,000	445,000	-	-	-	-	-	1	-	-	-	-	-	-	1	8	3,211
473,000	473,000	-	-	-	-	-	-	-	-	1	-	-	-	1	9	3,684
479,000	479,000	-	-	1	-	-	-	-	-	-	-	-	-	1	10	4,163
489,000	489,000	-	-	-	-	1	-	-	-	-	-	-	-	1	11	4,652
537,000	537,000	-	-	-	-	-	-	-	-	-	-	1	-	1	12	5,189
	-													-	12	5,189
														-	12	
Totals		1	1	1	1	1	1	1	1	1	1	1	1	12		

Average Usage	432,417
Median Usage	433,000
Average # Customers	1
Change in Number of Customers	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 5/8 Inch Commercial (SCUSD)

Exhibit
Schedule H-5
Page 10
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	2	1	2	1	2	1	2	1	2	1	2	1	18	18	-
1	1,000	-	1	-	1	-	1	-	1	-	1	-	1	6	24	3
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 5/8 Inch Commercial (SCUSD)

Exhibit
Schedule H-5
Page 10
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 5/8 Inch Commercial (SCUSD)

Exhibit
Schedule H-5
Page 10
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	3
	-													-	24	3
	-													-	24	3
Totals		2	2	2	2	2	2	2	2	2	2	2	2	24		

Average Usage	125
Median Usage	-
Average # Customers	2
Change in Number of Customers	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 1 1/2 Inch Commercial (SCUSD)

Exhibit
Schedule H-5
Page 11
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	1	-	-	1	-	-	-	-	-	-	2	2	-
1	1,000	-	-	-	1	-	-	-	-	-	-	1	-	2	4	1
1,001	2,000	-	1	-	-	1	-	-	1	1	-	-	1	5	9	9
2,001	3,000	1	-	-	-	-	-	-	-	-	-	-	-	1	10	11
3,001	4,000	-	-	-	-	-	-	1	-	-	-	-	-	1	11	15
4,001	5,000	-	-	-	-	-	-	-	-	-	1	-	-	1	12	19
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 1 1/2 Inch Commercial (SCUSD)

Exhibit
Schedule H-5
Page 11
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 1 1/2 Inch Commercial (SCUSD)

Exhibit
Schedule H-5
Page 11
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	19
	-													-	12	19
														-	12	
Totals		1	1	1	1	1	1	1	1	1	1	1	1	12		

Average Usage	1,584
Median Usage	1,500
Average # Customers	1
Change in Number of Customers	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 2 Inch Commercial (SCUSD)

Exhibit
Schedule H-5
Page 12
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	-
1	1,000	-	-	2	-	-	-	-	1	3	-	1	-	7	8	4
1,001	2,000	1	2	-	1	1	1	1	1	-	2	1	1	12	20	22
2,001	3,000	1	-	2	-	-	-	-	-	-	-	-	-	3	23	29
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	29
4,001	5,000	-	-	-	-	-	1	-	1	1	-	1	-	4	27	47
5,001	6,000	-	-	-	1	1	-	-	-	-	1	-	-	3	30	64
6,001	7,000	1	1	-	-	-	-	-	-	-	-	-	-	2	32	77
7,001	8,000	-	-	1	-	-	-	2	-	-	-	1	-	4	36	107
8,001	9,000	-	-	-	1	-	-	-	1	-	-	-	1	3	39	132
9,001	10,000	-	-	-	-	-	-	-	-	-	1	-	1	2	41	151
10,001	11,000	-	-	-	1	1	-	-	-	-	-	-	-	2	43	172
11,001	12,000	-	-	-	-	-	-	-	-	-	-	1	-	1	44	184
12,001	13,000	-	-	-	-	-	-	-	-	1	-	-	-	1	45	196
13,001	14,000	-	1	-	-	-	-	-	-	-	-	-	-	1	46	210
14,001	15,000	-	-	-	-	-	-	-	-	1	1	-	-	2	48	239
15,001	16,000	-	1	-	1	-	1	-	-	-	-	1	-	4	52	301
16,001	17,000	-	-	-	-	1	-	-	-	-	1	-	-	2	54	334
17,001	18,000	1	-	-	-	-	-	-	-	-	-	1	-	2	56	369
18,001	19,000	-	-	-	-	-	1	1	-	-	1	-	1	4	60	443
19,001	20,000	1	-	-	1	-	1	1	-	1	-	-	-	5	65	540
20,001	21,000	-	-	-	2	-	-	-	1	-	-	-	1	4	69	622
21,001	22,000	1	1	-	-	-	-	-	1	-	-	-	1	4	73	708
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	73	708
23,001	24,000	-	-	1	-	1	-	-	-	-	-	-	-	2	75	755
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	75	755
25,001	26,000	1	-	-	-	-	-	-	-	-	-	-	-	1	76	781
26,001	27,000	-	-	1	-	-	-	-	-	-	-	-	-	1	77	807
27,001	28,000	-	1	-	-	-	-	-	-	-	-	-	-	1	78	835
28,001	29,000	-	-	1	-	-	-	-	-	-	-	-	-	1	79	863
29,001	30,000	-	-	-	-	1	-	-	-	-	-	-	-	1	80	893
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	893
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	893
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	893
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	893
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80	893
35,001	36,000	-	-	-	-	-	1	-	-	-	-	-	-	1	81	928
36,001	37,000	-	1	-	-	-	-	-	-	-	-	-	-	1	82	965
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	82	965
38,001	39,000	-	-	-	-	-	1	-	-	-	-	-	-	1	83	1,003
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	83	1,003

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 2 Inch Commercial (SCUSD)

Exhibit
Schedule H-5
Page 12
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
40,001	41,000	-	-	-	-	-	-	1	-	-	-	-	-	1	84	1,044
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84	1,044
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84	1,044
43,001	44,000	-	-	-	-	1	1	-	-	-	1	-	-	3	87	1,174
44,001	45,000	-	-	-	-	-	-	-	1	-	1	1	-	3	90	1,308
45,001	46,000	-	-	-	-	-	-	1	-	1	-	-	-	2	92	1,399
46,001	47,000	-	-	-	-	-	-	-	1	-	-	1	-	2	94	1,492
47,001	48,000	-	-	-	-	-	-	-	-	1	-	-	2	3	97	1,634
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	97	1,634
49,001	50,000	-	-	-	-	1	-	-	-	-	-	-	-	1	98	1,684
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	98	1,684
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	98	1,684
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	98	1,684
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	98	1,684
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	98	1,684
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	98	1,684
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	98	1,684
57,001	58,000	-	-	-	-	-	-	1	-	-	-	-	-	1	99	1,741
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	99	1,741
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	99	1,741
60,001	61,000	1	-	-	-	-	-	-	-	-	-	-	-	1	100	1,802
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	100	1,802
62,001	63,000	-	-	-	1	-	-	-	-	-	-	-	-	1	101	1,864
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	101	1,864
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	101	1,864
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	101	1,864
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	101	1,864
67,001	68,000	1	-	-	-	-	-	-	-	-	-	-	-	1	102	1,932
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	102	1,932
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	102	1,932
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	102	1,932
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	102	1,932
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	102	1,932
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	102	1,932
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	102	1,932
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	102	1,932
76,001	77,000	-	-	1	-	-	-	-	-	-	-	-	-	1	103	2,008
77,001	78,000	-	1	-	-	-	-	-	-	-	-	-	-	1	104	2,086
78,001	79,000	1	-	-	-	-	-	-	-	-	-	-	-	1	105	2,164
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division

Test Year Ended April 30, 2023

Meter Size: 2 Inch Commercial (SCUSD)

Exhibit
Schedule H-5
Page 12
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	105	2,164
93,001	94,000	-	-	-	-	-	1	-	-	-	-	-	-	1	106	2,258
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	106	2,258
95,001	96,000	-	-	-	-	-	-	-	-	-	1	-	-	1	107	2,353
96,001	97,000	-	-	-	-	-	-	1	-	-	-	1	-	2	109	2,546
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	109	2,546
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	109	2,546
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	109	2,546
865,268	865,268	1	-	-	-	-	-	-	-	-	-	-	-	1	110	3,411
108,527	108,527	-	1	-	-	-	-	-	-	-	-	-	-	1	111	3,520
903,087	903,087	-	1	-	-	-	-	-	-	-	-	-	-	1	112	4,423
147,980	147,980	-	-	1	-	-	-	-	-	-	-	-	-	1	113	4,571
995,264	995,264	-	-	1	-	-	-	-	-	-	-	-	-	1	114	5,566
147,448	147,448	-	-	-	1	-	-	-	-	-	-	-	-	1	115	5,714
889,367	889,367	-	-	-	1	-	-	-	-	-	-	-	-	1	116	6,603
237,822	237,822	-	-	-	-	1	-	-	-	-	-	-	-	1	117	6,841
107,651	107,651	-	-	-	-	1	-	-	-	-	-	-	-	1	118	6,948
1,114,300	1,114,300	-	-	-	-	1	-	-	-	-	-	-	-	1	119	8,063
299,673	299,673	-	-	-	-	-	1	-	-	-	-	-	-	1	120	8,362
898,903	898,903	-	-	-	-	-	1	-	-	-	-	-	-	1	121	9,261
475,722	475,722	-	-	-	-	-	-	1	-	-	-	-	-	1	122	9,737
907,024	907,024	-	-	-	-	-	-	1	-	-	-	-	-	1	123	10,644
265,629	265,629	-	-	-	-	-	-	-	1	-	-	-	-	1	124	10,910
101,064	101,064	-	-	-	-	-	-	-	1	-	-	-	-	1	125	11,011
1,007,211	1,007,211	-	-	-	-	-	-	-	1	-	-	-	-	1	126	12,018
103,625	103,625	-	-	-	-	-	-	-	-	1	-	-	-	1	127	12,122
972,696	972,696	-	-	-	-	-	-	-	-	1	-	-	-	1	128	13,094
910,736	910,736	-	-	-	-	-	-	-	-	-	1	-	-	1	129	14,005
893,654	893,654	-	-	-	-	-	-	-	-	-	-	1	-	1	130	14,899
103,000	103,000	-	-	-	-	-	-	-	-	-	-	-	1	1	131	15,002

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division

Test Year Ended April 30, 2023

Meter Size: 2 Inch Commercial (SCUSD)

Exhibit
Schedule H-5
Page 12
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
1,035,226	1,035,226	-	-	-	-	-	-	-	-	-	-	-	1	1	132	16,037
	-													-	132	16,037
Totals		11	11	11	11	11	11	11	11	11	11	11	11	132		

Average Usage	121,492
Median Usage	20,500
Average # Customers	11
Change in Number of Customers	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 4 Inch Commercial (SCUSD)

Exhibit
Schedule H-5
Page 13
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 4 Inch Commercial (SCUSD)

Exhibit
Schedule H-5
Page 13
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 4 Inch Commercial (SCUSD)

Exhibit
Schedule H-5
Page 13
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
319,461	319,461	-	-	-	-	-	1	-	-	-	-	-	-	1	1	319
322,451	322,451	-	-	-	-	-	-	-	-	-	-	1	-	1	2	642
324,445	324,445	-	-	-	1	-	-	-	-	-	-	-	-	1	3	966
329,723	329,723	-	-	-	-	-	-	1	-	-	-	-	-	1	4	1,296
345,363	345,363	-	-	-	-	-	-	-	-	-	1	-	-	1	5	1,641
359,607	359,607	1	-	-	-	-	-	-	-	-	-	-	-	1	6	2,001
360,090	360,090	-	1	-	-	-	-	-	-	-	-	-	-	1	7	2,361
365,882	365,882	-	-	-	-	-	-	-	-	-	-	-	1	1	8	2,727
373,717	373,717	-	-	-	-	-	-	-	-	1	-	-	-	1	9	3,101
376,634	376,634	-	-	1	-	-	-	-	-	-	-	-	-	1	10	3,477
381,914	381,914	-	-	-	-	-	-	-	1	-	-	-	-	1	11	3,859
393,095	393,095	-	-	-	-	1	-	-	-	-	-	-	-	1	12	4,252
	-													-	12	4,252
	-													-	12	4,252
	-													-	12	4,252
	-													-	12	4,252
	-													-	12	4,252
	-													-	12	4,252
	-													-	12	4,252
	-													-	12	4,252
														-	12	
														-	12	
														-	12	
														-	12	
Totals		1	1	1	1	1	1	1	1	1	1	1	1	12		

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 4 Inch Commercial (SCUSD)

Exhibit
Schedule H-5
Page 13
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
										Average Usage				354,365		
										Median Usage				359,849		
										Average # Customers				1		
										Change in Number of Customers				-		

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 6 Inch Commercial (SCUSD)

Exhibit
Schedule H-5
Page 14
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 6 Inch Commercial (SCUSD)

Exhibit
Schedule H-5
Page 14
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45,001	46,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1	46
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	46
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	46
48,001	49,000	-	-	-	-	-	-	-	-	1	-	-	-	1	2	94
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	94
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	94
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	94
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	94
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	94
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	94
55,001	56,000	-	-	-	-	-	-	1	-	-	-	-	-	1	3	150
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	150
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	150
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	150
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	150
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	150
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	150
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	150
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	150
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	150
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	150
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	150
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	150
68,001	69,000	-	-	-	-	-	1	-	-	-	-	-	-	1	4	218
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	218
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	218
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	218
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	218
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	218
74,001	75,000	-	-	-	-	-	-	-	-	-	-	1	1	2	6	367
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	367
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	367
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	367
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	367
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	367
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	367

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 6 Inch Commercial (SCUSD)

Exhibit
Schedule H-5
Page 14
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	367
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	367
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	367
84,001	85,000	-	-	-	-	-	-	-	-	-	1	-	-	1	7	452
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	452
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	452
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	452
88,001	89,000	-	-	1	-	-	-	-	-	-	-	-	-	1	8	540
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	540
90,001	91,000	1	-	-	-	-	-	-	-	-	-	-	-	1	9	631
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	631
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	631
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	631
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	631
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	631
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	631
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	631
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	631
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	631
128,000	128,000	-	1	-	-	-	-	-	-	-	-	-	-	1	10	759
143,000	143,000	-	-	-	1	-	-	-	-	-	-	-	-	1	11	902
257,000	257,000	-	-	-	-	1	-	-	-	-	-	-	-	1	12	1,159
	-													-	12	1,159
	-													-	12	1,159
	-													-	12	1,159
	-													-	12	1,159
	-													-	12	1,159
	-													-	12	1,159
	-													-	12	1,159
	-													-	12	1,159
	-													-	12	1,159
	-													-	12	1,159
	-													-	12	1,159
Totals		1	1	1	1	1	1	1	1	1	1	1	1	12		

Average Usage	96,542
Median Usage	79,500
Average # Customers	1
Change in Number of Customers	-

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 5/8 Inch Multi-Tenant

Exhibit
Schedule H-5
Page 15
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	1	-	-	-	-	-	1	1	1	4	4	-
1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-
2,001	3,000	-	-	1	1	-	-	-	-	-	-	-	2	4	8	10
3,001	4,000	4	3	1	2	2	2	3	2	2	2	3	-	26	34	101
4,001	5,000	1	1	2	2	1	1	1	3	1	2	-	1	16	50	173
5,001	6,000	1	2	3	1	1	2	1	1	2	1	1	2	18	68	272
6,001	7,000	2	1	-	1	1	-	2	-	1	-	-	1	9	77	331
7,001	8,000	1	-	-	-	1	1	1	1	1	2	1	-	9	86	398
8,001	9,000	-	-	-	1	-	2	1	-	-	2	2	1	9	95	475
9,001	10,000	-	-	-	1	2	1	-	1	1	-	1	-	7	102	541
10,001	11,000	-	1	-	-	1	1	-	1	-	-	1	1	6	108	604
11,001	12,000	1	-	1	1	-	-	1	-	1	1	-	-	6	114	673
12,001	13,000	1	-	-	-	-	-	-	-	1	-	1	1	4	118	723
13,001	14,000	-	-	-	-	-	-	1	1	-	1	-	2	5	123	791
14,001	15,000	1	2	1	-	-	-	-	1	1	-	1	-	7	130	892
15,001	16,000	-	-	-	-	-	-	1	-	-	-	-	-	1	131	908
16,001	17,000	-	-	-	1	-	2	-	-	-	-	-	-	3	134	957
17,001	18,000	-	-	-	1	-	-	-	-	-	-	1	-	2	136	992
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	136	992
19,001	20,000	-	-	1	-	-	-	-	-	1	1	-	1	4	140	1,070
20,001	21,000	-	-	1	-	1	-	-	-	-	-	-	-	2	142	1,111
21,001	22,000	-	-	-	-	-	-	-	1	-	-	-	-	1	143	1,133
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	143	1,133
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	143	1,133
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	143	1,133
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	143	1,133
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	143	1,133
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	143	1,133
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	143	1,133
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	143	1,133
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	143	1,133
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	143	1,133
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	143	1,133
33,001	34,000	-	-	-	-	1	-	-	-	-	-	-	-	1	144	1,166
34,001	35,000	-	-	-	-	1	-	-	-	-	-	-	-	1	145	1,201
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	145	1,201
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	145	1,201
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	145	1,201
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	145	1,201
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	145	1,201

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 5/8 Inch Multi-Tenant

Exhibit
Schedule H-5
Page 15
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	145	1,201
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	145	1,201
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	145	1,201
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	145	1,201
44,001	45,000	-	1	-	-	-	-	-	-	-	-	-	-	1	146	1,245
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 5/8 Inch Multi-Tenant

Exhibit
Schedule H-5
Page 15
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	146	1,245
88,001	89,000	-	1	-	-	-	-	-	-	-	-	-	-	1	147	1,334
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	147	1,334
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	147	1,334
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	147	1,334
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	147	1,334
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	147	1,334
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	147	1,334
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	147	1,334
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	147	1,334
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	147	1,334
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	147	1,334
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	147	1,334
	-													-	147	1,334
	-													-	147	1,334
Totals		12	12	11	13	12	12	12	12	12	13	13	13	147		

Average Usage	9,072
Median Usage	6,500
Average # Customers	12
Change in Number of Customers	1

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 1 1/2 Inch Multi-Tenant

Exhibit
Schedule H-5
Page 16
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5,001	6,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1	6
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	6
7,001	8,000	1	1	1	-	-	-	-	-	-	1	-	-	4	5	36
8,001	9,000	-	-	-	-	-	-	-	1	-	-	-	-	1	6	44
9,001	10,000	-	-	-	-	-	-	-	-	1	-	1	1	3	9	73
10,001	11,000	-	-	-	-	1	1	1	-	-	-	-	-	3	12	104
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 1 1/2 Inch Multi-Tenant

Exhibit
Schedule H-5
Page 16
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104

Liberty Utilities Rio Rico (Consolidated) Corp. - Sewer Division
Test Year Ended April 30, 2023
Meter Size: 1 1/2 Inch Multi-Tenant

Exhibit
Schedule H-5
Page 16
Witness: Bourassa

Usage From:	Usage To:	Month of May-22	Month of Jun-22	Month of Jul-22	Month of Aug-22	Month of Sep-22	Month of Oct-22	Month of Nov-22	Month of Dec-22	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	104
	-													-	12	104
	-													-	12	104
Totals		1	1	1	1	1	1	1	1	1	1	1	1	12		

Average Usage	8,667
Median Usage	9,000
Average # Customers	1
Change in Number of Customers	-

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BEFORE THE ARIZONA CORPORATION COMMISSION

COMMISSIONERS
JIM O'CONNOR, Chairman
LEA MÁRQUEZ PETERSON
ANNA TOVAR
NICK MYERS
KEVIN THOMPSON

IN THE MATTER OF THE APPLICATION OF LIBERTY UTILITIES (RIO RICO WATER AND SEWER) CORP., AN ARIZONA CORPORATION, FOR A DETERMINATION 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-02676A-23-

DIRECT TESTIMONY

OF

THOMAS J. BOURASSA

COST OF CAPITAL

December 28, 2023

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I. INTRODUCTION AND QUALIFICATIONS

Q. PLEASE STATE YOUR NAME AND ADDRESS.

A. My name is Thomas J. Bourassa. My business address is 139 W. Wood Drive, Phoenix, Arizona 85029.

Q. WHAT IS YOUR PROFESSION AND BACKGROUND?

A. I am a Certified Public Accountant and am self-employed, providing consulting services to utility companies as well as general accounting services. I have a B.S. in Chemistry and Accounting from Northern Arizona University (1980) and an M.B.A. with an emphasis in Finance from the University of Phoenix (1991).

Q. COULD YOU BRIEFLY SUMMARIZE YOUR PRIOR WORK AND REGULATORY EXPERIENCE?

A. Yes. Prior to becoming a private consultant, I was employed by High-Tech Institute, Inc., and served as controller and chief financial officer. Prior to working for High-Tech Institute, I worked as a division controller for the Apollo Group, Inc. Before joining the Apollo Group, I was employed at Kozoman & Kermode, CPAs. In that position, I prepared compilations and other write-up work for water and wastewater utilities, as well as tax returns.

In my private practice, I have prepared and/or assisted in the preparation of several water and wastewater utility rate applications before the Arizona Corporation Commission ("Commission").

Q. WHAT IS THE PURPOSE OF THIS DIRECT TESTIMONY?

A. I am testifying in this proceeding on behalf of applicants Liberty Utilities (Rio Rico Water and Sewer) Corp. ("Liberty Rio Rico"), Liberty Utilities (Bella Vista Water) Corp. ("Liberty Bella Vista"), Liberty Utilities (Cordes Lakes Water) Corp. ("Liberty Cordes Lakes"), and Liberty Utilities (Beardsley Water) Corp. ("Liberty Beardsley"). As stated in the testimony of Matthew Garlick, Liberty is seeking approval to transfer all the of the assets of Liberty Bella Vista, Liberty Beardsley and Liberty Cordes Lakes to Liberty Rio Rico with the consolidated entity owning all the of the assets of the four utilities. Since the

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appropriate return on equity is based on a total of Liberty Rio Rico (Consolidated)'s consolidated capital structure, I refer to the consolidated entity as "Liberty Rio Rico (Consolidated)" or the "Company".

Q. HAVE YOU PREPARED ANY TABLES AND EXHIBITS TO ACCOMPANY YOUR TESTIMONY?

A. Yes. I have prepared 11 tables that support my testimony. I also sponsor exhibits TJB-COC-DT1, TJB-COC-DT2, and TJB-COC-DT3 that also support my testimony.

Q. PLEASE DESCRIBE HOW YOUR TESTIMONY IS ORGANIZED.

A. In this Section I, a summary of my analysis and my approach is presented. In Section II, I discuss the meaning of just and reasonable rates. In Section III, I provide an overview of the risk and expected return on investment. In Section IV, I discuss the sample of seven publicly traded water utilities in my sample group and provide a comparison to Liberty Rio Rico (Consolidated). I then discuss recent developments in the water utility industry and their impact on investments. In Section V, I provide an overview of each of the methods (Discounted Cash Flow and Risk Premium including the Capital Asset Pricing Model) that I employ in my analysis. In Section VI, I discuss the additional business risks faced by Liberty Rio Rico (Consolidated), my comparative risk study, and my recommended risk premium for Liberty Rio Rico (Consolidated). Finally, in Section VII, I summarize my testimony and present a summary of the equity costs of the water proxy group and Liberty Rio Rico (Consolidated).

Q. BRIEFLY SUMMARIZE YOUR FINDINGS CONCERNING LIBERTY RIO RICO (CONSOLIDATED)'S COST OF COMMON EQUITY.

A. I have determined that the cost of equity for the publicly traded water utilities falls in the range of 8.60 percent to 11.40 percent with an average of 10.1 percent. After considering differences in financial risk and business risk between Liberty Rio Rico (Consolidated) and the publicly traded water utilities, I am recommending the adoption of an ROE of 10.95 percent for Liberty Rio Rico (Consolidated).

My recommendation is based on consideration of (i) cost of equity estimates using

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a Discounted Cash Flow ("DCF") and three risk premium ("RP") methods (Capital Asset Pricing Model ("CAPM") is one of the RP methods) using a sample group of publicly traded water utilities, (ii) my review of the economic conditions expected to prevail during the period in which new rates will be in effect, (iii) my judgments about the risks associated with relatively small utilities like Liberty Rio Rico (Consolidated) that are not captured by the market data of publicly traded water utilities, (iv) the financial risk associated with the level of debt in Liberty Rio Rico (Consolidated)'s recommended capital structure, and (v) additional, specific business and operational risks faced by Liberty Rio Rico (Consolidated).

The results of the DCF and RP methodologies were adjusted upward by 20 basis points to account for Liberty Rio Rico (Consolidated)'s higher than average business risk compared to the proxy group. My recommended ROE is based on the Commission adoption of a 54 percent common equity ratio for ratemaking purposes.

Q. WHAT IS THE RECOMMENDED CAPITAL STRUCTURE FOR LIBERTY RIO RICO (CONSOLIDATED) FOR RATE MAKING PURPOSES?

A. Liberty Rio Rico (Consolidated) is recommending a capital structure consisting of 46 percent debt and 54 percent equity for setting base rates in the instant case.

Q. WHY A 46 PERCENT DEBT AND 54 PERCENT EQUITY CAPITAL STRUCTURE?

A. In a recent rate case for Liberty Utilities (Litchfield Park Water and Sewer), Corp., Liberty Utilities informally agreed with the parties to that case to file the next Liberty Utilities rate cases in Arizona using a capital structure of 46 percent debt and 54 percent equity. This capital structure was used in the recent Liberty Utilities (Black Mountain Sewer), Corp. rate case for this reason. *See* Decision 78017 (May 18, 2021)

Because the Company's current capital structure is different than the 46 percent debt and 54 percent equity capital structure, the Company intends to file a financing application for approval of additional debt in order to maintain a capital structure of 46 percent debt and 54 percent equity.

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Q. WHAT IS THE COMPANY'S PROPOSED WEIGHTED COST OF DEBT?

A. The proposed weighted cost of debt is 6.57 percent. The weighted cost is based on current debt costing 3.48 percent and the proposed additional debt financing at 6.60 percent. (See Schedule D-2. Regarding the proposed additional debt, the Company intends to file a financing application concurrently with this rate case. The terms specify that the debt cost is based upon a 15-year U.S Treasury plus 160 basis points as will be proposed in the Company's financing application. A recent spot rate for the 15-year treasury is 5.0 percent. Thus, the proposed cost of debt at this stage of the proceeding for the new debt is 6.60 percent (5.0% plus 1.60%). I would note that the actual interest rate may be higher or lower depending on the prevailing U.S. Treasury yields at the time the debt is issued.

Q. WHAT IS YOUR RECOMMENDATION FOR THE WEIGHTED AVERAGE COST OF CAPITAL?

A. Based upon Liberty Rio Rico (Consolidated) proposed capital structure of 43 percent debt and 57 percent equity, a cost of debt of 6.57 percent, and a cost of equity of 10.95 percent, the WACC is 8.93 percent (rounded) as shown in Figure 1.

Figure 1

	Ratio	Rate	Weighted Cost
Debt	46%	6.57%	3.02%
Equity	54%	10.95%	5.91%
Weighted Average			8.93%

Q. PLEASE SUMMARIZE THE APPROACH YOU USED TO ESTIMATE THE COST OF EQUITY FOR THE COMPANY.

A. The cost of equity for Liberty Rio Rico (Consolidated) cannot be estimated directly because there is no market data for Liberty Rio Rico (Consolidated) as the Company's equity is not in the form of a publicly traded security. Consequently, I have assessed the market-based common equity cost rates of companies of similar, but not necessarily identical, risk for insight into a recommended common equity cost rate applicable to Liberty Rio Rico (Consolidated). Analysis of a proxy group serves as a starting point, because no proxy group

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can be selected to be identical in risk to Liberty Rio Rico (Consolidated). Therefore, the proxy group's results must be adjusted to reflect the unique, relative financial and/or business risks of Liberty Rio Rico (Consolidated), as I will discuss in detail.

II. THE MEANING OF "JUST AND REASONABLE" RATE OF RETURN

Q. HAVE THE COURTS SET FORTH ANY CRITERIA THAT GOVERN THE RATE OF RETURN THAT A UTILITY'S RATES SHOULD PRODUCE?

A. Yes. In 1923, the U.S. Supreme Court set forth the following criteria for determining whether a rate of return is reasonable in *Bluefield Water Works and Improvement Co. v. Public Service Commission of West Virginia*, 262 U.S. 679, 692-93 (1923):

> A public utility is entitled to such rates as will permit it to earn a return on the value of the property which it employs for the convenience of the public equal to that generally being made at the same time and in the same general part of the country on investments in other business undertakings which are attended by corresponding risks and uncertainties … The return should be reasonably sufficient to assure confidence in the financial soundness of the utility, and should be adequate, under efficient and economical management, to maintain and support its credit and enable it to raise the money necessary for the proper discharge of its public duties. A rate of return may be reasonable at one time and become too high or too low by changes affecting opportunities for investment, the money market, and business conditions generally.

Then, in *Federal Power Commission v. Hope Natural Gas Co.*, 320 U.S. 591 (1944), the U.S. Supreme Court stated the following regarding the return to owners of an entity:

> [T]he return to the equity owner should be commensurate with returns on investments in other enterprises having corresponding risks. That return, moreover, should be sufficient to assure confidence in the financial integrity of the enterprise, so as to maintain its credit and to attract capital. 320 U.S. at 603.

In summary, under *Hope* and *Bluefield*:

(1) The rate of return should be similar to the return in businesses with similar or comparable risks;

(2) The return should be sufficient to ensure the confidence in the financial integrity of the utility; and

(3) The return should be sufficient to maintain and support the utility's credit.

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Q. HAVE THESE CRITERIA BEEN APPLIED IN REGULATORY PROCEEDINGS?

A. Yes, but the application of the "reasonableness" criteria laid down by the Supreme Court has resulted in controversy. The typical method of computing the overall cost of capital is quite straightforward; it is the composite, weighted cost of the various classes of capital (debt, preferred stock, and common equity) used by the utility. Calculating the proportion that each class of capital bears to total capital does the weighting. However, there is no consensus regarding the best method of estimating the cost of equity capital. To date, the increasing regulatory use of market-based finance models in equity return determinations has not led to a universally accepted means of estimating the ROE. In addition, the market-based results are too often applied to a book-value investment base, which, as I will discuss later in my testimony, understates the return expected by investors who invest in actual markets based on market values.

The cost of capital is based on the concept of opportunity cost *i.e.*, the prospective return to investors must be comparable to investments of similar risk. If a utility's return is less than the returns on investments with similar risk, investors can and will invest elsewhere. As explained by Dr. Roger Morin in his book, *New Regulatory Finance*:

> The concept of cost of capital is firmly anchored in the opportunity cost notion of economics. The cost of a specific source of capital is basically determined by the riskiness of that investment in light of alternative opportunities and equals investor's current opportunity cost of investing in the securities of that utility. A rational investor is maximizing the performance of his or her portfolio only if returns expected on investor investments of comparable risk are the same. If not, the investor will switch out of those investments yielding low returns at a given risk level in favor of those investments offering higher returns for the same degree of risk. This implies that a utility will be unable to attract capital unless it can offer returns to capital suppliers comparable to those achieved on alternate competing investments of similar risk.[1]

The *Bluefield* decision suggests that opportunity cost is an appropriate measure of the actual cost of common equity for a utility. This necessarily involves the direct

[1] Morin, Roger A., *New Regulatory Finance*, (Vienna, Virginia, Public Utility Reports, Inc. 2006), pp. 21-22. ("Morin").

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observation of returns on equity actually earned by entities with comparable risk to ensure that the authorized rate of return is equivalent to the returns those entities are earning.

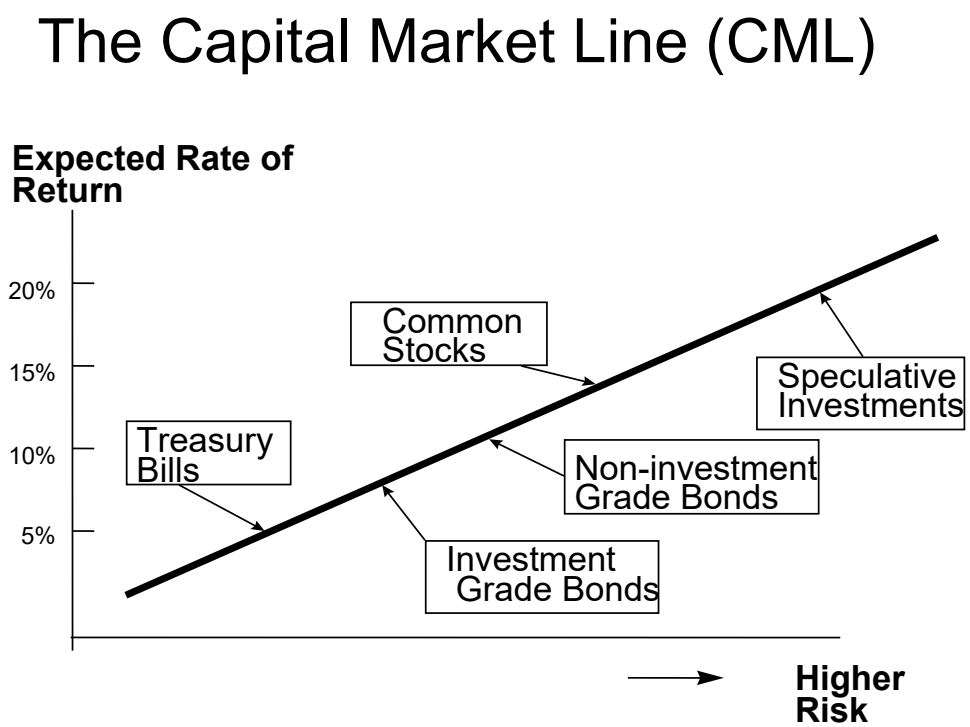
III. OVERVIEW OF THE RELATIONSHIP BETWEEN RISK AND THE EXPECTED RETURN ON AN INVESTMENT

Q. HOW IS THE COST OF EQUITY TYPICALLY ANALYZED?

A. The cost of equity is the rate of return that equity investors expect to receive on their investment. Investors can choose from numerous investment options, not simply publicly traded stocks. Investments have varying degrees of risk, ranging from relatively low risk assets such as Treasury securities to somewhat higher risk corporate bonds to even higher risk common stocks. As the level of risk increases, investors require higher returns on their investment. Finance models used to estimate the cost of equity often rely on this basic concept.

Q. CAN YOU ILLUSTRATE THE CAPITAL MARKET RISK-RETURN CONCEPT?

A. Yes. The following graph depicts the risk-return relationship that has become widely known as the Capital Market Line ("CML"). The CML illustrates in a general way the risk-return relationship.



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The CML can be viewed as a continuum of the available investment opportunities for investors. Investment risk increases move upward and to the right along the CML. Again, the return required by investor's increases with the risk.

Q. HOW DOES THE RISK-RETURN TRADE OFF CONCEPT WORK IN THE CAPITAL MARKET?

A. As shown by the CML, the allocation of capital in a free market economy is based upon the relative risk of, and expected return from, an investment. In general, investors rank investment opportunities in the order of their relative risks. Investment alternatives in which the expected return is commensurate with the perceived risk become viable investment options. If all other factors remain equal, the greater the risk, the higher the rate of return investors will require to compensate them for the possibility of loss of either the principal amount invested or the expected annual income from such investment.

Short-term Treasury bills provide a high degree of certainty and in nominal terms (after considering inflation) are considered virtually risk free. Long-term bonds and preferred stocks, having priority claims to assets and fixed income payments, are relatively low risk, but are not risk free. The market values of long-term bonds often fluctuate when government policies or other factors cause interest rates to change. Common stocks are higher and to the right on the CML continuum, because they have greater investment risk. Common stock risk is impacted by the nature of the underlying business and the financial strength of the issuing corporation and market-wide factors, such as general changes in capital costs.

The capital markets reflect investor expectations and requirements each day through market prices. Prices for stocks and bonds change to reflect investor expectations and the relative attractiveness of one investment relative to others. While the example provided above seems straightforward, returns on common stocks are not directly observable in advance as compared to debt or preferred stocks with fixed payment terms. This means that these returns must be estimated from market data. Estimating the cost of equity capital should be a matter of informed judgment about the relative risk of the company in question

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and the expected rate of return characteristics of other alternative investments.

Q. HOW IS THE COST OF EQUITY TO BE DETERMINED FOR A PARTICULAR COMPANY?

A. Estimating a company's cost of equity is complex. It requires an analysis of the factors influencing the cost of various types of capital, such as interest on long-term debt, dividends on preferred stock, and earnings on common equity. The data for such an analysis comes from highly competitive capital markets, where the firm raises funds by issuing common stock, selling bonds, and by borrowing (both long-term and short-term) from banks and other financial institutions. In the capital markets, the cost of capital, whether the capital is in the form of debt or equity, is determined by two important factors:

1) The pure or real rate of interest, often called the risk-free rate of interest, and,

2) The uncertainty or risk premium (or the compensation the investor requires, over and above the real or pure rate of interest for subjecting his or her capital to additional risk).

Q. PLEASE DISCUSS THESE FACTORS IN GREATER DETAIL.

A. The pure rate of interest essentially reflects both the time preference for and the productivity of capital. From the standpoint of the individual, it is the rate of interest required to induce the individual to forgo present consumption and offer the funds, thus saved, to others for a specified length of time. Moreover, the pure rate of interest concept is based on the assumption that no uncertainty affects the investment undertaken by the individual, *i.e.*, there is no doubt that the periodic interest payments will be made and the principal returned at the end of the time period. In reality, investments without any risk do not exist. Every commitment of funds involves some degree of uncertainty.

Turning to the second factor affecting the cost of capital, it is generally accepted that the higher the degree of uncertainty, the higher the cost of capital. Investors are regarded as risk averse and require that the rate of return increase as the risks and uncertainty associated with an investment increases.

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Q. CAN YOU PROVIDE SOME PERSPECTIVE ON YOUR PREVIOUS DISCUSSION WITH RESPECT TO RETURNS ON COMMON STOCKS?

A. Yes. Conceptually, the required return on common stocks can be quantified by the following equation:

[1]	Required Return for Common Stocks	=	Return on a risk-free asset	+	Risk Premium

The risk premium investors require for common stocks will be higher than the risk premium they require for investment grade bonds. This relationship is depicted in the graph of the CML above. As I will discuss later in this testimony, this concept is the basis of risk premium methods, such as the CAPM, that are used to estimate the cost of equity.

Q. PLEASE DISCUSS IN MORE DETAIL THE IMPACT OF RISK ON CAPITAL COSTS.

A. With reference to specific utilities, risk is often discussed as consisting of two separate types of risk: business risk and financial risk.

Business risk, the basic risk associated with any business undertaking, is the uncertainty associated with the enterprise's day-to-day operations. In essence, it is a function of the normal day-to-day business environment, both locally and nationally. Business risks include the condition of the economy and capital markets, the state of labor markets, regional stability, government regulation, technological obsolescence, and other similar factors that may impact demand for the business' products or services and its cost of production. For utilities, business risk also includes the volatility of revenues arising from abnormal weather conditions, degrees of operational leverage, regulation, and regulatory climate. Regulation, for example, can compound the business risk if it is unpredictable in reacting to cost increases, both in terms of the time lag and magnitude for recovery of such increases.

Financial risk, on the other hand, concerns the distribution of business risk to the various capital investors in the utility. Permanent capital is normally divided into three categories: long-term debt, preferred stock, and common equity. Because common equity

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owners have only a residual claim on earnings after debt and preferred stockholders are paid, financial risk tends to be concentrated in that element of the firm's capital. Thus, a decision by management to raise additional capital by issuing additional debt concentrates even more of the financial risk of the utility on the common equity owners.

Q. WHAT ARE THE DETERMINANTS OF THE RISK FREE RATE IN EQUATION [1]?

A. The risk-free rate can be disaggregated into a "real" rate of interest and an inflation premium (*i.e.*, expected future inflation).

Q. WHAT ARE THE DETERMINANTS OF THE REQUIRED RISK PREMIUM FROM EQUATION [1] ABOVE?

A. The risk premium can be disaggregated into five general components: (1) Interest Rate Risk; (2) Business Risk; (3) Regulatory Risk; (4) Financial Risk; and (5) Liquidity Risk.

Interest Rate Risk refers to the variability in return caused by subsequent changes in interest rates and stems from the inverse relationship between interest rates and asset prices. For example, bond prices fall when interest rates rise and vice versa. As discussed earlier, business risk is the basic risk associated with any business undertaking.

Regulatory risk refers to the quality and consistency of regulation applied to a given regulated utility. Regulatory jurisdictions are evaluated on the basis of three major factors: (1) earnable return on equity, (2) regulatory quality, and (3) regulatory practices. Collectively, these three factors influence a utility's ability to earn its authorized return. The type of test year employed (historical or future), capital structure and rate base issues, and the length of regulatory lag are among the reasons a utility may or may not have a reasonable opportunity to earn its authorized return.

As detailed above, financial risk concerns the distribution of business risk to the various capital investors in the utility. It relates to the additional variability imparted to income available to common shareholders stemming from the entity's method of financing its capital needs.

Construction risk is an important component of financial risk. Construction risk is

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the risk of tying capital up in projects that are not earning returns, or not having sufficient capital to build the assets needed to keep generating returns. If an entity has a large construction budget relative to internally generated cash flows, it will require external financing, which will result in greater financial risk. It is essential that such entities have access to capital funds on reasonable terms and conditions.

Utilities are more susceptible to construction risk for two reasons. First, water and wastewater utilities generally have high capital requirements to build plants to serve customers. Second, utilities have a mandated obligation to serve, leaving less flexibility both in the timing and discretion of scheduling capital projects. This is compounded by the limited ability to wait for more favorable market conditions to raise the capital necessary to fund the capital projects, and then the lag between when capital is invested and when rates can be approved to provide returns on and of that capital. It is imperative that the utility maintain access to needed capital and on reasonable terms and conditions. The return allowed on common equity plays a critical role in determining those terms and conditions.

Although often discussed separately, the business and financial risks are interrelated. A study by Scott and Martin found statistically significant results for unregulated firms in twelve industries that "smaller equity ratios (higher leverage use) are generally associated with larger companies."[2] While unregulated enterprises would be expected to seek the optimal balance between debt and equity to achieve the lowest overall cost of capital, the findings of Scott and Martin suggest smaller firms found it prudent to offset higher business risks related to being small by reducing financial risk. This evidence suggests the lowest cost equity ratio for these two utilities may be higher than the average equity ratio for the benchmark water proxy group.

Finally, Liquidity Risk refers to the ability to readily convert an investment into cash without sustaining a loss. Capital market theory generally assumes that investments are liquid and observations about risk and return are drawn from information about liquid

[2] Scott, D.F. and Martin, J.D., "Industry Influence on Financial Structure," *Financial Management*, Spring 1975, pp. 67-71.

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investments. Non-publicly traded or privately-held investments possess little liquidity.

Q. IS INVESTMENT RISK IMPACTED BY COMPANY SIZE?

A. Yes. Investment risk bears a direct relationship to size and increases as company size decreases. Investment liquidity may be a significant factor in explaining this relationship. However, the illiquidity of smaller stocks does not capture the size effect completely. Size may be a proxy for one or more true unknown factors correlated with size.[3]

IV. THE PUBLICLY TRADED UTILITIES THAT COMPRISE THE SAMPLE GROUP USED TO ESTIMATE THE COST OF EQUITY

Q. WHICH COMPANIES COMPRISE YOUR WATER PROXY GROUP?

A. There are seven water utilities in my sample: American States Water ("AWR"), American Water Works ("AWK"), Essential Utilities ("WTRG"), California Water Company ("CWT"), Middlesex Water ("MSEX"), SJW Corp. ("SJW"), and York Water Company ("YORW"). For the methods employed in my analysis, I used data on these sample entities from a sample of publicly traded water utilities, or proxy group, selected from the *Value Line Investment Survey* as a starting point.

The seven water companies comprising the proxy group were selected by meeting the following criteria: (1) they are followed by the *Value Line Investment Survey*; (2) they have at least ten years of historical financial and market information; (3) they have a *Value Line* adjusted beta; (4) they have not cut or omitted their common dividends during the five years ending 2022 or through the time of the preparation of this testimony; (5) they have operating revenues primarily from regulated operations; and (6) at the time of the preparation of this testimony, they had not publicly announced that they were involved in any major merger or acquisition activity.

Q. BUT THE WATER UTILITIES IN YOUR SAMPLE ARE NOT DIRECTLY COMPARABLE TO LIBERTY RIO RICO (CONSOLIDATED)?

[3] Rolf W. Banz, "The Relationship between Return and Market Value of Common Stocks", *Journal of Financial Economics*, March 1981, pp. 3-18.

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A. That is correct. However, they are utilities for which market data is available. All of them primarily provide water service (although some provide both water and wastewater services) and their primary source of revenues is from regulated services. They are also commonly used in regulatory proceedings where sample companies are selected to measure the cost of equity. Therefore, they provide a useful *starting point* for developing the cost of equity for Liberty Rio Rico (Consolidated) while recognizing that the proxies are not perfectly comparable.

Q. BRIEFLY, WHY IS A PROXY GROUP NECESSARY FOR COMPARISON IN A COST OF CAPITAL ANALYSIS?

A. First, a fair rate of return for a specific utility is the return required by investors to hold assets with corresponding levels of risk. Market data for a sample of comparable companies provides insight into the investors' required return, and such data comports with the guidance from the U.S. Supreme Court's decisions in *Bluefield* and *Hope*, which I discussed earlier. The comparable earnings standard set forth in the *Hope* and *Bluefield* decisions requires that the rate of return afforded to utilities be similar to the return for businesses with similar or comparable risks. It follows that a proxy group of companies with comparable risk is the starting point in a cost of capital analysis.

Second, a primary objective of rate regulation is to determine an authorized ROE that is both fair to customers and provides reasonable returns for the subject utility. The best estimate of that ROE is the cost of equity for Liberty Rio Rico (Consolidated). The cost of equity is a cost of service fairly recovered from customers through rates. For investors in Liberty Rio Rico (Consolidated), the cost of equity is commensurate with returns an investor in these utilities would expect to earn from investments of comparable risk. To estimate the cost of equity requires market data that reveal investor-required returns. Since Liberty Rio Rico (Consolidated) is not publicly traded, there is no market information to determine the cost of equity. This necessitates the selection and use of a proxy group.

Q. PLEASE PROVIDE A GENERAL DESCRIPTION OF THE WATER UTILITIES IN YOUR WATER PROXY GROUP?

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A. Yes. Table 2 lists the percentages of regulated revenues, operating revenues, net plant, the number of customers or population served, *Value Line* Financial strength, *Value Line* betas, market capitalization, and market size category for the seven water utilities. Comparative data for Liberty Rio Rico (Consolidated) (where available) is also shown in Table 2. The water utilities in the water proxy group consist of Micro-Cap to Large-Cap companies. Four of the seven companies are Mid-Cap or larger.[4] The market capitalizations range from about $577 million to over $27.1 billion with an average of approximately $7 billion. Operating revenues range from about $60 million to nearly $3.8 billion with an average of over $1.18 billion. Net plant ranges from $431 million to over $23 billion, with an average of over $6.1 billion. Most of the companies operate in multiple jurisdictions.

Q. HOW DOES LIBERTY RIO RICO (CONSOLIDATED) COMPARE TO THE UTILITES IN YOUR PROXY GROUP?

A. On average, the utilities in the water proxy group are much larger and, according to the empirical financial data, they are less risky than Liberty Rio Rico (Consolidated). Liberty Rio Rico (Consolidated) is much smaller with fewer customers and has far less revenues, far less net plant and a relatively small and limited service territory. At the end of 2022, Liberty Rio Rico (Consolidated) had approximately 25,000 water and sewer connections as compared to the average of the water proxy group of nearly 963,000 connections per company. Liberty Rio Rico (Consolidated)'s revenues totaled approximately $13.8 million, and net plant-in-service was approximately $69 million. The average revenues of the water proxy group are over 85 times greater than Liberty Rio Rico (Consolidated), and those entities have on average over 89 times the net plant of Liberty Rio Rico (Consolidated).

Q. DO RECENT DEVELOPMENTS IN THE WATER UTILITY INDUSTRY IMPACT INVESTMENTS AND THE DETEMINATION OF THE COST OF EQUITY?

[4] Based upon 2021 market data from the Center for Research in Security Prices: Micro-Cap companies are Decile 9-10 with market capitalization less than $628 million; Low-Cap companies are Decile 6-8 with market capitalization over $628 million but less than $3,277 million; Mid-Cap companies are Decile 3-5 companies with market capitalization of over $3,277 million but less than $16,738 million; and, Large-Cap companies are Decile 1 -2 companies and have market capitalization of over $16,738 million.

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A. Yes. On the whole, the water and wastewater utility industry continues to confront increasing need for infrastructure upgrades and replacement. See *Value Line Investment Survey,* Ratings and Reports – Water Utility Industry (October 6, 2023). *Value Line* notes that higher interest rates are typically not good for utilities as fixed income investments become more attractive and utilities heavily rely of debt to fund their capital improvements. Accordingly, *Value Line* recognizes that heavy reliance on debt for financing does not lead to strong finances. As *Value Line* notes, the balance sheets in this sector are not in stellar condition.

Value Line also recognizes that the stocks in the water sector ordinarily trade with P/E ratios that are higher than the average stock. Part of this is due to scarcity, as it is a small industry. In other words, the demand to own shares by large institutional investors outstrips the supply which is a prime reason for water utility stocks trading at seemingly inflated P/E ratios. See *Value Line Investment Survey,* Ratings and Reports – Water Utility Industry (January 23, 2023).

A copy of the most recent *Value Line* report on the water industry along with each water utility in my proxy group is attached as Exhibit TJB-COC-DT1.

Q. CAN YOU PROVIDE A SUMMARY OF RECENT EVENTS THAT HAVE IMPACTED CAPITAL MARKET CONDITIONS?

A. Over the past few years, the capital markets experienced unprecedented levels of uncertainty due to the impact of the COVID-19 pandemic on the global economy and US economy. To mitigate the impact on the economy, the Federal Reserve cut its policy rate to 0 to 0.25 percent in March 2020 and announced unlimited quantitative easing and emergency liquidity programs.[5] During 2020 the U.S. passed several large spending programs including the $2.2 trillion CARES Act (March 2020) which was then the largest economic stimulus package in U.S. history.[6] Despite these efforts in 2020, the U.S.

[5] U.S. Federal Reserve, "Federal Reserve Announces Extensive New Measures to Support the Economy," Press Release, March 23, 2020.

[6] See, for example, https://en.wikipedia.org/wiki/CARES_Act signed into law in March 2020.

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economy actually contracted and entered a technical recession by mid-2020.[7] To help mitigate this situation, the U.S. government then passed a $1.7 trillion American Rescue Plan of 2021 (March 2021) which was intended to stimulate the economy.[8] Despite the passage of significant stimulus packages by the U.S. government, the U.S. entered a "technical" recession by the 2nd quarter of 2022.[9]

Because the annualized inflation rate rose to 7.0 percent by the end of 2021, the Federal Reserve began raising interest rates in March 2022 in attempt to tame inflation.[10] Since March 2022 and through July 2023, the Federal Reserve has increased the federal funds rate by 525 basis points to a target rate of 5.25 to 5.50 percent.[11] Despite the attempts to tackle inflation, inflation has remained stubbornly high peaking at over 9.0 percent in June 2022.[12] By February 2023, the annualized inflation rate was still at about 6.0 percent and far above the Federal Reserve's targeted 2.0 percent inflation rate.[13] The *Value Line Investment Survey*, Selection and Opinion (September 29, 2023) notes that inflation remains sticky and well above the Fed's target rate of 2.0 percent after trending lower in the spring and summer. Value Line also notes that the central bank may keep interest rates higher for an extended period. The federal funds rate has stayed steady at 5.0 percent to 5.25 percent as the Fed had been more hawkish during the summer of 2023, which has put pressure on Treasury yields. The average 20-year and 30-year U.S. Treasury bond yields reached peaks of 4.77 percent and 4.65 percent respectively in September 2023. Finally, *Value Line* notes that market volatility has picked up as the market is dealing with several headwinds during a traditionally tough period for equities.

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[7] See https://www.bea.gov/news/2020/gross-domestic-product-third-estimate-corporate-profits-revised-and-gdp-industry-annual. In the 1st and 2nd Quarter 2020, real GDP decreased by an annualized rate of 5.0% and 31.4%, respectively

[8] See, for example, https://en.wikipedia.org/wiki/American_Rescue_Plan_Act_of_2021 signed into law in March 2021.

[9] See https://www.bea.gov/news/2022/gross-domestic-product-third-estimate-gdp-industry-and-corporate-profits-revised-first and https://www.bea.gov/news/2022/gross-domestic-product-third-estimate-gdp-industry-and-corporate-profits-revised-2nd. In the 1st and 2nd Quarter 2022, real GDP decreased by an annualized rate of 1.6% and 0.6%, respectively.

[10] See https://cpiinflationcalculator.com/2021-cpi-and-inflation-rate-for-the-united-states/ and

[11] See https://www.bankrate.com/banking/federal-reserve/history-of-federal-reserve/

[12] See https://www.usinflationcalculator.com/inflation/current-inflation-rates/

[13] See https://www.usinflationcalculator.com/inflation/current-inflation-rates/

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Q. WHAT ARE THE EXPECTATIONS FOR INTEREST RATES AND THE ECONOMY MOVING FORWARD?

A. According to *Blue Chip Financial Forecasts* ("BCFF"), the expectations are for more monetary tightening by the Federal Reserve and for interest rates to remain elevated for longer.[14] *Blue Chip* long-range forecasts from June 2023 projects that long-term treasuries will average 3.7 percent of the 2024-26 period, the period new rates are expected to be in effect.

Q. CAN YOU DISCUSS RISK FACTORS DISTINGUISH LIBERTY RIO RICO (CONSOLIDATED) FROM THE LARGER WATER UTILITIES IN YOUR PROXY GROUP?

A. First, water and wastewater utilities are capital intensive and typically have large construction budgets. Firms with large construction budgets face greater construction risk (a component of financial risk). The size of a utility's capital budget relative to the size of the utility itself often increases construction risk. Large utilities are better able to fund their capital budgets from their earnings, cash flows, and short-term borrowings. For smaller utilities, the ability to fund their capital budgets from earnings, cash flows, and short-term debt is difficult, if not impossible, and must rely on additional outside capital.

Second, smaller companies are simply less able to cope with significant events that affect sales, revenues and earnings. For example, the loss of revenues from a few larger customers or from trends in the reduction of usage by customers through conservation or the makeup of the customer base would have a greater effect on a small company than on a much larger company with a larger customer base.

Third, there are a number of other factors, including the differences in regulatory environments, differences in the type of test year used for rate making, and differences in the available regulatory mechanisms for recovery of costs outside of a rate case. The large water utilities in my water proxy group are generally not subject to the adverse impacts of

[14] Blue Chip Financial Forecasts, Vol.42, No. 3. March 2023.

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an unfavorable regulatory environment of one jurisdiction.

In summary, there are several factors that impact the ability of a smaller utility to actually earn its authorized return. An inadequate opportunity to earn the revenues in a rate case leads to a greater variability of earnings for entities like Liberty Rio Rico (Consolidated) when compared to the proxy group. This volatility means greater risk, and the greater risk requires higher returns to maintain and support the utility's credit.

Q. WHAT QUANTITATIVE MEASURES CAN BE USED TO HELP IDENTIFY DIFFERENCES IN BUSINESS RISK?

A. There are a number of fundamental accounting-based business risk measures that can be used to assess the relative differences between firms. Those include: (1) the co-efficient of variance of ROE; (2) the co-efficient of variance of operating income; (3) the co-efficient of variance of operating margin; and (4) Operating Leverage. The first three reflect the distributions of earnings. These are meaningful when measured against the distribution of earnings of alternative investments, like the water utilities in my water proxy group. The fourth business risk measure reflects the impact of sales fluctuations and the impact of fixed operating costs on earnings.

The co-efficient of variance of ROE can be quantified using the following equation:

[2] Co-efficient of Variance of ROE = Standard Deviation of ROE/Mean of ROE

The co-efficient of variance of operating income can be quantified using a relatively simple equation:

[3] Co-efficient of Variance of Operating Income = Standard Deviation of Operating Income/Mean of Operating Income

The co-efficient of variance of operating margin can be quantified using the following equation:

[4] Co-efficient of Variance of Operating Margin = Standard Deviation of Operating Margin/Mean of Operating Margin

And, the Operating Leverage formula is expressed as:

[5] Operating Leverage = Percentage Change in Operating Income/Percentage

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Change in Sales

Using the business risk measures expressed in equations [2], [3], and [4], the greater the co-efficient of variation or Operating Leverage, the greater the risk to investors of not receiving expected returns.[15] Below are the computed co-efficient of variation for ROE, Operating Income, and Operating Margin, as well as Operating Leverage using the five most recent years of historical data for the water proxy group and Liberty Rio Rico (Consolidated):

Company	Business Risk Co-efficient of variance of ROE	Business Risk Co-efficient of variance of Operating Income	Business Risk Co-efficient of variance of Operating Margin	Operating Leverage
Water Proxy Group	0.1778	0.1585	0.0816	4.06
Liberty Rio Rico (Consolidated)	0.6127	0.2793	0.3584	77.34
Relative Risk of Liberty Rio Rico (Consolidated) to Water Proxy Group	3.45	1.76	4.39	19.03

These metrics show that Liberty Rio Rico (Consolidated) is riskier than the average water proxy group companies which is why my analysis indicates a 90 to 110 basis point risk premium over the water proxy group based upon these metrics.

Q. CAN METRICS LIKE A COMPANY'S CO-EFFICIENT OF VARIATION IN ROE, CO-EFFICIENT OF VARIATION IN OPERATING INCOME, AND OPERATING MARGIN BE USED ALONG WITH MARKET DATA TO DEVELOP COMPANY SPECIFIC RISK PREMIUMS?

A. Yes. *Duff & Phelps* publishes comparative risk characteristics using market data that provides a nexus between a market beta and the metrics operating margin, the coefficient of variation in operating margin, and the coefficient of variation in return on equity.[16] This

[15] Tuller, Lawrence W., *The Small Business Valuation* (Avon, MA: Adams Media Corporation, 1994), p. 89.

[16] Duff & Phelps, LLC. *2017 Valuation Handbook; Guide to Cost of Capital*. Hoboken, NJ: John Wiley and Sons, 2017 ("*Duff & Phelps*"), page 7-13. *See also* Online at www.dpcostofcapital.com*: Duff & Phelps* Cost of Capital Navigator platform ("*Duff &Phelps Cost of Capital Navigator*")

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information can be used to develop implied betas for Liberty Rio Rico (Consolidated) for use in the CAPM. *See* Exhibit TJB-COC-DT3. By comparing the results of the CAPM for the water proxy group with the CAPM for Liberty Rio Rico (Consolidated) using the implied betas, informed risk premiums can be developed. As one would expect, the implied beta for Liberty Rio Rico (Consolidated) is higher than the beta of the water proxy group. A risk premium of 90 to 110 basis points over the cost of equity of the water proxy group is indicated for Liberty Rio Rico (Consolidated). I will discuss the indicated risk premiums and implied betas in more detail in Section VI of this direct testimony.

Q. WHAT ABOUT LIQUIDITY RISK?

A. A rational investor would regard an investment in Liberty Rio Rico (Consolidated) as having a higher level of risk as AWK or even the smaller MSEX) because of the previously mentioned small size characteristics of Liberty Rio Rico (Consolidated) and the fact that an investment in Liberty Rio Rico (Consolidated) is relatively illiquid compared to the publicly traded water utilities. An investor in a publicly traded stock can sell stock in a very short period of time if dissatisfied with the returns. Whereas an investor in a privately held stock does not have this ability to sell quickly. Consequently, investors will require a greater risk premium, often called liquidity risk premium. As a consequence of these differences in risk, the results produced by the DCF and RP methodologies, utilizing data for the sample utilities, often understate the appropriate ROE for a small, regulated water utility such as Liberty Rio Rico (Consolidated).

Q. IS THERE A RELATIONSHIP BETWEEN A UTILITY'S CAPITAL STRUCTURE AND ITS COST OF CAPITAL?

A. Yes. Generally speaking, when an entity engages in debt financing, it exposes itself to greater risk. As debt grows relative to the total capital structure, the risk increases in a geometric fashion compared to the linear percentage increase in the debt ratio itself. This risk is illustrated by considering the effect of leverage on net earnings. For example, as leverage increases, the equity ratio falls. This creates two adverse effects. First, equity earnings decline rapidly and may even disappear. Second, the "cushion" of equity

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protection for debt falls. A decline in the protection afforded to debt holders, or the possibility of a serious decline in debt protection, will act to increase the cost of debt financing. Therefore, one may conclude that each new financing, whether through debt or equity, impacts the marginal cost of future financing by any alternative method.

For an entity already perceived as being over-leveraged, this additional borrowing would cause the marginal costs of both equity and debt to increase. On the other hand, if the same entity instead successfully employed equity funding, this could actually reduce the real marginal cost of additional borrowing, even if the particular equity issuance occurred at a higher unit cost than an equivalent amount of debt.

Q. HOW DO THE CAPITAL STRUCTURES OF THE SAMPLE WATER UTILITIES COMPARE TO THE PROPOSED PRO FORMA CAPITAL STRUCTURES FOR LIBERTY RIO RICO (CONSOLIDATED)?

A. Table 3 shows that the debt and equity capital structure used to develop the cost of capital for Liberty Rio Rico (Consolidated). This structure contains 54 percent equity and 46 percent debt, compared to the average of the water utility sample of approximately 52 percent equity and 48 percent debt. Having less debt in its capital structure implies that the Company has lower financial risk than those in the water proxy group. However, the 46 percent level of debt for Liberty Rio Rico (Consolidated) is not significantly less than the average of the proxy group of 48 percent. The differences in the levels of debt and equity between the proxy group utilities and Liberty Rio Rico (Consolidated) are not significant and in my view do not result in a material difference in overall investment risk.[17] Consequently, I do not recommend a financial risk adjustment at this time based on Liberty Rio Rico (Consolidated)'s proposed capital structure.

[17] Smaller firms tend to offset higher business risk with lower financial risk. See Scott, D.F. and Martin, J.D., "Industry Influence on Financial Structure," *Financial Management*, Spring 1975, pp. 67-71

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V. OVERVIEW OF THE DCF AND RISK PREMIUM METHODS

Q. PLEASE EXPLAIN THE GENERAL APPROACHES TO ESTIMATING THE COST OF CAPITAL.

A. There are two broad approaches:

1) identify comparable-risk sample companies and estimate the cost of capital directly, or
2) find the location on the CML and estimate the relative risk of the entity, which jointly determines the cost of capital.

The DCF method falls into the first approach. It is a direct method, but uses only a subset of the total capital market evidence. The DCF rests on the premise that the fundamental value of an asset (i.e. stock) is its ability to generate future cash flows to the owner of that asset. The DCF is simply the sum of a stock's expected dividend yield and the expected long-term growth rate. Dividend yields are readily available, but long-term growth estimates are not. I will explain the DCF in greater detail later.

The RP methods fall into the second approach. An equity risk premium is established by determining the relationship between the cost of equity and an interest rate over time. The CAPM method falls into the category of RP methods. To implement, it is generally assumed that the past correlation will continue on into the future. The RP generally uses a small subset of the capital market evidence whereas the CAPM uses information on all securities, rather than a small subset. I will explain the RP methods in more detail later. For now, the RP methods reflect a risk-return relationship, often depicted graphically as the CML.

Each of these methods measures investor expectations. In the final analysis, ROE estimates are subjective and should be based on sound, informed judgment and supported by competent evidence. I have applied one version of the DCF and three versions of the RP methods (including the CAPM as one of the RP methods.) I believe these methods provide the foundation for evaluating the fair cost of equity capital for the publicly traded water utilities in my proxy group. I then add a risk premium to the results of these models

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for the water proxy group to account for the differences in risk (business, regulatory, liquidity, size) between the water proxy group and Liberty Rio Rico (Consolidated).

A. Explanation of the DCF Model And its Inputs

Q. PLEASE EXPLAIN THE DCF METHOD OF ESTIMATING THE COST OF EQUITY.

A. The DCF model is based on the concept that the current price of a share of stock is equal to the present value of future cash flows from the purchase of the stock. In other words, the DCF model seeks to replicate the market valuation process that sets the price investors are willing to pay for a share of an entity's stock. It rests on the assumption that investors rely on the expected returns (i.e., cash flow they expect to receive) to set the price of a security. The DCF model in its most general form is:

[6] $P_0 = CF_1/(1+k) + CF_2/(1+k)^2 + \ldots + CF_n/(1+k)^n$

where k is the cost of equity; n is the number of years; P_0 is the current stock price; and, CF_1, through CF_n are the expected future cash flows expected to be received in periods 1 through n.

Equation [6] can be written to show that the current price (P_0) is also equal to

[7] $P_0 = CF_1/(1+k) + CF_2/(1+k)^2 + \ldots + P_t/(1+k)^t$

where P_t is the price expected to be received at the end of the period t. If the future price (P_t) included a premium (an expected increase in the stock price or capital gain), the price the investor would pay today (in anticipation of receiving that premium) would increase. In other words, by estimating the cash flows from the purchase of a stock in the form of dividends and capital gains, we can calculate the investor's required rate of return, i.e., the rate of return an investor presumptively used in bidding the current price to the stock (P_0) to its current level.

Equation [7] is a Market Price version of the DCF model. As with the general form of the DCF model in equation [6], the current stock price (P_0) is the present value of the expected cash inflows in the Market Price approach. The cash flows are comprised of dividends and the final selling price of the stock. The estimated cost of equity (k) is the rate

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of return investors expect if they bought the stock at today's price, held the stock and received dividends through the transition period, and then sold it for price in period t (P_t).

Q. CAN YOU PROVIDE AN EXAMPLE TO ILLUSTRATE THE MARKET PRICE VERSION OF THE DCF MODEL?

A. Yes. Assume an investor buys a share of common stock for $40. If the expected dividend during the coming year is $2.00, then the expected dividend yield is 5 percent ($2.00/$40 = 5.0 percent). If the stock price is also expected to increase to $43.00 after one year, this $3.00 expected gain adds an additional 7.5 percent to the expected total rate of return ($3.00/$40 = 7.5 percent). Thus, the investor buying the stock at $40 per share expects a total return of 12.5 percent (5 percent dividend yield plus 7.5 percent price appreciation). The total return of 12.5 percent is the appropriate measure of the cost of capital because this is the rate of return that caused the investor to commit $40 of his or her capital by purchasing the stock.

Q. PLEASE CONTINUE WITH YOUR DESCRIPTION OF THE DCF MODEL.

A. Under the assumption that future cash flow is expected to grow at a constant rate ("g"), equation [6] can be solved for k and rearranged into the simple form:

$$[8] \qquad k = CF_1/P_0 + g$$

where CF_1/P_0 is the expected dividend yield (also expressed as D_0/P_0) and g is the expected long-term dividend (price) growth rate. The expected dividend yield is computed as the ratio of next period's expected dividend ("D_0") divided by the current stock price ("P_0").

This form of the DCF model is known as the "constant growth" DCF model and recognizes that investors expect to receive a portion of their total return in the form of current dividends and the remainder through future dividends and capital (*i.e.* price) appreciation. A key assumption of this form of the model is that investors expect that same rate of return (k) every year and that market price grows at the same rate as dividends. As already discussed, this has not been historically true for the water utility sample, as shown by the data in Table 4.

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Q. ARE THERE ANY CONCERNS ABOUT APPLYING THE DCF MODEL TO UTILITY STOCKS?

A. Yes, there are a number of reasons why caution must be used when applying the DCF model to utility stocks. First, a non-publicly traded company does not have a stock market price. Using the stock prices from a proxy group assumes that the stock of Liberty Rio Rico (Consolidated) would be similarly priced and has a dividend yield similar to the publicly traded water companies. Second, the stock price and dividend yield components may be unduly influenced by structural changes in the industry, such as mergers and acquisitions, which influence investor expectations. Third, the DCF model is based on a number of assumptions that may not be realistic given the current capital market environment. The traditional DCF model assumes that the market price per share ("MPPS"), book value per share ("BVPS), earnings per share ("EPS"), and dividends per share ("DPS"), all grow at the same rate. This has not been historically true for the sample water utility companies. For example, Table 4 shows than over the past 5 years the average MPPS growth has significantly exceeded the average BVPS, EPS, and DPS.

We should be especially concerned with the DCF model's applicability under current market conditions. Over the past several years, *Value Line* has taken note of these fundamental changes surrounding water utility stocks. The *Value Line* Investment Survey (October 14, 2016) for the Water Utility Industry noted:

> When we went to press last July, institutional investors, spurred by low rates on U.S. Treasury securities, had plowed large amounts of funds into this relatively minor segment of the U.S. equity market. Consisting of only nine stocks, the industry has a combined market capitalization of less than $25 billion. Long known to many retail investors for their modest, but well-defined earnings, many accounts have also been attracted to these shares because of their higher-than-average yields, solid dividend growth prospects, low volatility, and defensive nature. During the first half of 2016, however, demand for certain income-generating stocks reached peak levels. Indeed, the price of the equities in this industry were pushed to such all-time highs, that their yields (the primary reason to buy the stocks) fell below the median of the *Value Line* universe.

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The *Value Line* Investment Survey (January 13, 2017) for the Water Utility Industry noted:

> The average dividend yield on the eight regulated water utilities we follow is currently 2.1%, or exactly the same as the median for all stocks in the *Value Line* universe. Historically, the yield on these stocks has been much higher. As an example, the typical yield on an electric utility equity is about 3.6%, or 150 basis points higher than the water utility industry. Why is this? One reason is that when taken as a whole, the market capitalization of the group is very modest. Thus, it doesn't take a large shift into the sector by institutional investors to drive the price of these stocks higher and their yields lower. Indeed, the three stocks with the best returns over the last three months were all small cap stocks. *York Water* and *SJW* each surged 30% while *Middlesex Water* rose about 25%. Before these moves, the market capitalization of each individual stock was $375 million, $850 million, and $550 million, respectively. The spike in prices has also left the equities with respective yields of 1.7%, 1.5%, and 2.1%.

The *Value Line* Investment Survey (January 12, 2018) for the Water Utility Industry noted:

> Shares of water utilities are currently trading in uncharted territory. Aided most likely by strong institutional demand, and a limited supply of equity, the large- and mid-cap stocks in the group have done extremely well.
>
> We caution investors that these stocks may not be as safe as they have been in the past. That is because the larger utilities have seen their stocks rise to near all-time highs. For example, the current yield on this group's stocks is only about equal to the *Value Line* median. Also, though inflation remains tame, the Federal Reserve has indicated more interest rate hikes next year. This could make bonds more attractive to income-oriented investors. In any case, subscribers should be aware that these stocks may carry more risk than their Beta co-efficients and Safety ranks indicate.

The *Value Line* Investment Survey (April 12, 2019) for the Water Utility Industry continues this theme and notes:

> Despite its reputation as being defensive sector of the equity market, the Water Utility Industry continues to perform relatively well in an up market. Indeed, typically purchased for their yield and dividend growth prospects, the average yield in this group is now below the Value Line median. Based, on other key financial metrics, this Industry is trading at historically high levels. For example, the P/E ratios of these stocks is probably close to 30. That's over 1.7 times

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> the average stock's P/E. Not only are other stocks offering an alternative to this group, but short-term Treasury notes are looking attractive on a relative basis as well. The yield on a three-month Treasury note is currently over 2.4%. Thus, it is yielding more than 50 basis points higher than most water equities. True, there is not the possibility of dividend hikes for this security, but there also is just about no risk whatsoever. All in all, we think investors should take a hard look at the offerings on the front end of the yield curve rather than invest in water utility stocks.
>
> … Despite their low Beta co-efficient, and high scores for Price Stability and Earnings Predictability, these stocks may hold more risk than a typical utility investor may want to undertake. This opinion is based purely on what we believe are elevated valuations of the equities. We continue to think that the industry is fundamentally sound, but better alternatives are available elsewhere.

Finally, the most recent *Value Line* Investment Survey (January 6, 2023) (emphasis added) for the Water Utility Industry noted:

> The total market capitalization of the Water Utility Industry is about $51 billion, or slightly below that of Dominion Energy, the nation's fourth largest electric utility. Moreover American Water Works accounts for over 54% of the total. Thus, in the group there are only two large cap stocks. (The other *Essential Utilities*.) That leaves 4 companies that have market caps ranging from $2.5 billion to $3.4 billion. **The demand to own shares by the large institutional investors clearly outstrips the supply. This is one of the prime reasons for these stocks trading at such seemingly inflated P/E ratios.** Of the six water stocks covered by Value Line, the P/E's range from a low of 24.8, to a high of 38.8, with the average being 32.4. Essential Utilities is the only equity with a P/E below 30, mostly because of its gas utility operations.

Over the past several years while the price-earnings ratios for water utility stocks have reached all-time highs and dividend yields have reached all-time lows, yet the 5 and 10-year average annual total return for the water proxy group are 11.8, and 16.8 percent, respectively, from advances in stock prices and reinvestment of dividends.[18] These returns are significantly higher than the DCF estimate of the cost of equity of just 8.6 percent and is a source of my concern in the application of the DCF at this time. The expected equity returns suggested by the market based DCF model do not line up with recent experience in the markets. As Dr. Morin notes:

[18] *Value Line Investment Analyzer* weekly data from September 13, 2023.

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> To the extent that increases (decreases) in relative market valuation are anticipated by investors, especially myopic investors with short-term investment horizons, the standard DCF model will understate (overstate) the cost of equity.[19]

Another way of stating this point is that the DCF model does not account for the ebb and flow of investor sentiments over the course of the business cycle. The problem was particularly acute in the mid 1990's and mid 2000's where investors, faced with very low returns on short-term fixed-income securities and an uncertain market outlook, sought higher yields offered by utility stocks in a so-called flight to quality, boosting utility stock price and lowering the dividend yield.[20] The circumstances then are not so different from what is occurring today.

Fourth, the application of the DCF model produces estimates of the cost of equity that are consistent with investor expectations *only* when the market price of a stock and the stock's book value are approximately the same. The DCF model will understate the cost of equity when the market-to-book ratio exceeds 1.0 and, conversely, the model will overstate the cost of equity when the market-to-book ratio is less than 1.0. The reason for this is that the market-derived return produced by the DCF is often applied to book value rate base by regulators.

Fifth, the assumption of a constant growth rate may be unrealistic, and there may be difficulty in finding an adequate proxy for the growth rate. Historical growth rates can be downward biased as a result of the impact of anemic historical growth rates in earnings, mergers and acquisitions, restructuring, unfavorable regulatory decisions, and even abnormal weather patterns. Conversely, historical growth rates can be upwardly biased as well, particularly under current market conditions as discussed previously.

Q. WHAT DATA HAVE YOU USED TO COMPUTE THE EXPECTED DIVIDEND YIELD (D_1/P_0) IN YOUR DCF MODEL?

A. First, I computed a current dividend yield (D_0/P_0). The time value of money should be taken into account when determining dividend yields. This adjustment is required because the

[19] Morin, p. 433.
[20] Morin, pp. 21-22.

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basic model assumes dividends are paid once a year, but investors actually receive dividend payments on a quarterly basis. Prices they pay for the stock (P_0), would reflect the anticipated payment and potential re-investment of quarterly dividends. To approximate the time value of money and the payment of quarterly dividends, I computed expected dividend yield (D_1/P_0) as the current dividend yield (D_0/P_0) times one plus the growth rate (g) divided by 2. I used the spot price for each of the stocks of the water utilities in the sample group as reported by the *Value Line Investment Analyzer* for September 22, 2023 for P_0. The current dividend (D_0) is the current indicated dividend as reported by *Value Line*. In my tables, the current dividend yield is denoted as (D_0/P_0), where D_0 is the current dividend and P_0 is the spot stock price. (D_1/P_0) is used to denote the expected dividend yield in the tables.

Q. WHAT MEASURES OF GROWTH ("g") HAVE YOU USED?

A. My estimates of growth are based upon analysts' estimates of growth. For my forecast growth estimate, I have used the growth forecasts from *Value Line*, *Zacks Investment Research*, and *Yahoo Finance.* I report the analysts' forecasts of future growth in Table 4.

Q. WHY DID YOU USE FORECASTED GROWTH RATES IN YOUR GROWTH ESTIMATES?

A. The empirical evidence indicates that analyst estimates of EPS growth are the best measure of growth for use in the DCF for utility stocks.[21] Further, the DCF model requires estimates of growth that investors expect in the future and not past estimates of growth that have

[21] Gordon, David A., Gordon, Myron J. and Gould, Lawrence I., "Choice Among Methods of Estimating Share Yield," *Journal of Portfolio Management*, Spring 1989, pp. 50-55. Gordon, Gordon and Gould found that a consensus of analysts' forecasts of earnings per share growth for the next five years provides a more accurate estimate of growth required in the DCF model than three different historical measures of growth (historical EPS, historical DPS, and historical retention growth). They explain that this result makes sense because analysts would take into account such past growth as indicators of future growth as well as any new information. Other studies confirm the superiority of analysts' estimates such as Vander Weide, James H. and Carleton, Willard T., "Investor Growth Expectations: Analysts vs. History," *Journal of Portfolio Management*, Spring 1988, pp. 78-87; Brown, Lawrence D. and Rozeff, Michael S., "The Superiority of Analyst Forecasts as Measures of Expectations: Evidence from Earnings," *Journal of Finance*, March 1978, pp. 1-16; and Timme, Stephen G. and Eisemann, Peter C., "On the Use of Consensus Forecasts of Growth in the Constant Growth Model: The Case for Electric Utilities," *Journal of Financial Management*, Winter 1989, pp. 23-35. A 2004 study by the Kentucky Public Service Commission Advance Research Center updated the study by Vander Weide and Carleton (1988) and confirmed the superiority of analyst estimates over historical averages.

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already occurred. Logically, in estimating future growth, financial institutions and analysts have taken into account all relevant historical information on an entity, as well as other more recent information.[22] To the extent that past results provide useful indications of future growth prospects, analysts' forecasts would already incorporate that information. In addition, the current price of a stock reflects known historic information on that entity, including its past earnings history. Any further recognition of the past will double count what has already occurred. Therefore, forward-looking growth rates should be used.

Q. DID YOU APPLY A REASONABLENESS TEST TO THE INDIVIDUAL RESULTS THE DCF?

A. Yes. DCF results that are less than the forecast Baa investment grade bond yield plus 100 basis points or 6.7 percent are excluded. An indicated return of 6.7 percent is the minimum plausible expected cost of equity. This reasonableness approach is consistent with methods the Federal Energy Regulatory Commission ("FERC") adopted in the past and consistent with common sense.[23]

Q. PLEASE SUMMARIZE THE EQUITY COST ESTIMATES YOU MAKE WITH THE DCF APPROACH.

A. In Table 6, my DCF estimate for the cost of equity of the water proxy group is 9.6 percent. For Liberty Rio Rico (Consolidated) my estimate is 9.8 percent as shown in Table 1.

B. Explanation of the RP And its Inputs

Q. PLEASE EXPLAIN THE RP METHODOLOGY FOR ESTIMATING THE COST OF EQUITY.

A. The RP method is sometimes referred to as the "bond yield plus risk premium method." The general approach is to determine the spread between the return on debt and the return on equity, and then add this spread to the current debt yield to derive an estimate of the cost

[22] Gordon, Gordon, and Gould, p.54.

[23] In its 2008 Order for Southern California Edison, 122 FERC ¶61236 at page 25, the FERC lists screens which included exclusion of any company whose low-end ROE fails to exceed the average bond yield by about 100 basis points, or more.

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of equity. To implement the RP, it is assumed that the past relationship will continue into the future. The RP is widely used by analysts and investors.[24]

The RPM formula provides a formal risk-return relationship and is stated as:

(9) $k = K_d + \text{bond-equity spread}$

Where k is the expected return on equity and K_d is the cost of debt or debt yield.

Q. PLEASE TURN TO YOUR RISK PREMIUM EQUITY COST ESTIMATES. HOW MANY RP ANALYSES HAVE YOU PERFORMED?

A. I performed two risk premium analyses, not including the CAPM. My first analysis is presented in Table 8. It is an updated and modified version of the risk premium analysis used in a prior California Public Utility Commission rate case. In that case, the Public Advocates Office ("Cal Advocates") presented in San Jose Water Company's GRC (A.06-02-014) in June 2006. In that case, Cal Advocates adopted annual averages of actual returns on average equity for water utilities in its sample as proxies for the costs of equity for the period 1996 to 2005, subtracted contemporaneous Treasury rates from those equity cost proxies to determine annual average risk premiums, then added 5-year and 10-year averages of those risk premiums to forecasts of the respective Treasury rates to determine an equity cost range. Table 8 adopts annual averages of available DCF equity costs for utilities in the sample as the annual proxies for the costs of equity. This analysis was based on data for the period 2013 to 2022. See Table 9. Current dividend yields are annual averages of yields for the water utilities sample in the various years as reported by *Value Line*. Growth rates are averages of EPS growth rates forecasted by *Value Line*. This RP analysis indicates a cost of equity of 10.66 percent for the water proxy group. For Liberty Rio Rico (Consolidated), the indicated cost of equity is 11.47 percent as shown in Table 1. My analysis assumes that the sample of seven utilities is large enough to provide meaningful estimates.

Q. PLEASE EXPLAIN YOUR SECOND RP APPROACH.

[24] Morin, p. 108.

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A. The second RP analysis is analysis is presented in Table 9. For the period 1977 to 2022 (46 years), I subtract average annual long-term US. Treasury yields from total returns of the S&P 500 Utility Index to determine the annual risk premium for each year. The average risk premium over the period adjusted to reflect the estimated impact on the risk premium due to the difference between the average interest rate over the period and the current forecast estimate for interest rates. This adjustment is necessary because the risk premium varies inversely with interest rates. That said, the adjusted risk premium is then added to the average expected long-term U.S. Treasury yield (2024-2026) of 2.7 percent from Table 7 to estimate the cost of equity. This RP analysis indicates a cost of equity of 11.3 percent for the water proxy group. For Liberty Rio Rico (Consolidated), the indicated cost of equity is 12.11 percent as shown in Table 1.

Q. SHOULD STUDIES OF HISTORICAL RISK PREMIUMS RELY ON ARITHMETIC AVERAGE RETURNS OR ON GEOMETRIC AVERAGE RETURNS?

A. Whenever relying on historical risk premiums, only arithmetic average returns over long periods are appropriate for forecasting and estimating the cost of capital, and geometric average returns are not. As various finance experts have explained, an arithmetic mean is the correct approach to use in estimating the cost of capital, particularly for a risk premium model.[25] As Dr. Morin states:

> Because valuation is forward-looking, the appropriate average is the one that most accurately approximates the expected future rate of return. *The best estimate of the expected returns over a future holding period is the arithmetic average. Only arithmetic means are correct for forecasting purposes and for estimating the cost of capital.* There is no theoretical or empirical justification for the use of geometric rates of return as a measure of the appropriate discount rate in computing the cost of capital or in computing present values.[26]

[25] Zvi Bode, Alex Kane, Alan J. Marcus, *Investments* (McGraw-Hill 6th ed., 2005) ("Bode"), pp. 864 – 865; Richard A. Brealey, Stewart C. Myers, Frankin Allen, *Principles of Corporate Finance* (McGraw-Hill 11th ed.) ("Brealey"), pp. 162 – 163.

[26] Morin, pp. 116 – 117 (emphasis added).

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The consensus among these experts makes sense. Only arithmetic mean return rates and yields are appropriate for cost of capital purposes because ex-post (historical) total returns and equity risk premiums differ in size and direction over time, providing insight into the variance and standard deviation of returns. The geometric mean of ex-post (after the fact) equity risk premiums provides no insight into the potential variance of future returns because the geometric mean relates the change over many periods to a constant rate of change, rather than the year-to-year fluctuations, or variance, which are critical to risk analysis. In short, the conclusion of these financial experts is that, while the geometric mean is useful in comparing what happened in the past, it should not be used to determine estimates of expected future returns or market risk premiums.

Q. LET'S TURN TO THE CAPM. PLEASE EXPLAIN THE CAPM METHODOLOGY FOR ESTIMATING THE COST OF EQUITY.

A. Like all RP methods, the CAPM is the sum of a risk-free rate plus a risk premium. Like the RPM, it quantifies the additional return required by investors for bearing incremental risk. The CAPM was developed by William Sharpe and John Lintner in the mid-1960s and is a common topic in college finance textbooks. The CAPM provides a formal risk-return relationship premised on the idea that only market risk matters, as measured by beta. The traditional version of CAPM is represented by the formula:

$$[10] \quad k = R_f + \beta(R_m - R_f)$$

Where k is the expected return, R_f is the risk-free rate (or zero beta asset), R_m is the market return, $(R_m - R_f)$ is the market risk premium, and β is beta.

Q. WHAT IS BETA AND WHAT DOES IT MEASURE?

A. Beta is a measure of the relative risk of a security in relation to the market. In other words, it is a measure of the sensitivity of a security to the market as a whole. This sensitivity is also known as systematic risk. It is estimated by regressing a security's excess returns against a market portfolio's excess returns. The slope of the regression line is the beta.

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Beta for the market is 1.0. A security with a beta greater than 1.0 is considered riskier than the market. A security with a beta less than 1.0 is considered less risky than the market.

Q. ARE THERE ANY CONCERNS ABOUT APPLYING THE CAPM MODEL TO UTILITY STOCKS?

A. Yes. I have concerns with using this model in most periods because mechanical application of the model may produce unreasonable results. The traditional CAPM only captures a single measure of systematic risk as measured by beta, but there are other forms of systematic risk priced by the market such as company size. A size premium is necessary because the empirical evidence indicates that beta alone does not measure the risk of smaller companies.[27] Further, there are computational problems surrounding beta since it depends on the return data, the time period used, its duration, the choice of the market index, and whether annual, monthly, or weekly return figures are used. Betas are estimated with error. Based on empirical evidence, high betas will tend to have a positive error (risk is overestimated) and low betas will have a negative error (risk is underestimated).[28]

Q. ARE THERE ALTERNATIVES TO THE TRADITIONAL CAPM?

A. Yes, alternative versions of the CAPM have been developed that provide more robust explanations of returns required by investors. A version of the CAPM called the Empirical CAPM or ECAPM was developed to recognize that estimations of R_f are higher than the return on long-term Treasuries. Dr. Roger Morin discusses ECAPM at pages 189-191 of his book, *New Regulatory Finance*. The ECPAM is represented as follows:

$$[11] \quad k = R_f + .25(R_m - R_f) + .75\beta(R_m - R_f)$$

The ECAPM was developed from the empirical findings that show the slope of the CML is flatter and the risk-free rate is at a higher point than predicted by the pure CAPM. The ECAPM has been shown to do a better job at predicting market returns.

[27] *Duff & Phelps 2018 Valuation Handbook*, Chapter 2, p. 7.

[28] Fama, Eugene F. and Kenneth R. French, "The Capital Asset Pricing Model: Theory and Evidence," *Journal of Economic Perspectives*, Summer 2004, pp. 25-46.

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Duff & Phelps also suggests a version of the CAPM in which a size premium is included.[29] This modified CAPM or MCAPM is represented as follows:

$$[12] \quad k = R_f + \beta(R_m - R_f) + RP_s$$

Where k is the expected return, R_f is the risk-free rate (or zero beta asset), R_m is the market return, $(R_m - R_f)$ is the market risk premium, β is beta, and RP_s is the size premium. Both the ECAPM and MCAPM recognize the pure CAPM is incomplete and does not fully account for the higher returns that are needed on smaller company stocks. In other words, the higher risks associated with smaller firms are not fully accounted for by beta.[30]

Q. IS FIRM SIZE A UNIQUE RISK?

A. No, firm size is a systematic risk factor and is an adjustment to the pure CAPM.[31] Putting aside the empirical financial data, the need for a risk premium for size makes sense. Company size is a significant element of business risk for which investors expect to be compensated through greater returns. As discussed earlier, smaller companies are simply less able to cope with significant events that impact sales, revenues, and earnings. For example, smaller companies face more risk exposure to business cycles and economic conditions, both nationally and locally. Additionally, the loss of revenues from a few larger customers would have a greater effect on a small entity than on a much larger entity with a larger, more diverse, customer base. Moreover, smaller companies are generally less diverse in their operations and have less financial flexibility.

Q. DID YOU EMPLOY EITHER OF THESE ALTERNATIVE CAPM METHODS (EQUATIONS 11 AND 12) AS PART OF YOUR ANALYSIS?

A. Yes. I employed all three versions of the CAPM to estimate the cost of equity for the water proxy group, which does somewhat mitigate my concerns about the traditional CAPM.

Q. WHAT IS THE RISK-FREE RATE (R_f)?

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[29] *Duff & Phelps 2018 Valuation Handbook*, Chapter 2, p. 14.

[30] Morningstar, *Ibbotson SBBI 2013 Valuation Yearbook,* pp. 85-88. (*"Morningstar"*).

[31] Pratt, Shannon P. and Roger J. Grabowski, *Cost of Capital: Applications and Examples* (John Wiley and Sons, 4th Ed. 2010) p. 56.

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A. It is the return on an investment with no risk. The U.S. Treasury rate serves as the basis for the risk-free rate because the yields are directly observable in the market and are backed by the U.S. government. Practically speaking, short-term rates are volatile, fluctuate widely and are subject to more random disturbances than long-term rates. In short, long-term Treasury rates are preferred for these reasons and because long-term rates are more appropriately matched to securities with an indefinite life or long-term investment horizon.

Q. WHAT DO YOU USE AS THE RISK FREE RATE (R_f)?

A. I used the expected U.S. Long-term Treasury rate for 2024-2026 as the basis for the risk free rate. Since the cost of capital is an opportunity cost and is prospective, it necessarily requires the use of a forward-looking bond yield. In recent years, interest rates have dropped to very low levels when compared to interest rates for similar securities in the past. From 1999 to 2007, the annual average yield for long-term Treasury bonds was 5.24 percent, ranging from a low of 4.84 percent in 2007 to a high of 5.94 percent in 2000. In 2008, and during the recent recession, that annual average dropped to 4.24 percent and dropped further in 2012 to 2.9 percent.

The drop in long-term Treasury rates has been largely attributed to the market intervention by the Federal Reserve through its quantitative easing programs. Long-term Treasury rates for 2013 and 2014 averaged 3.45 percent and 3.34 percent, respectively. For 2017, 2018, 2020, and 2021 long-term Treasury rates have averaged 2.90 percent, 3.11 percent, 2.58 percent, 1.56 percent, and 2.06 percent, respectively.

Since March 2022, the Federal Reserve raised the key interest rate by 525 basis points in an attempt to tame high inflation and is expected to raise interest rates further as inflation remains stubbornly high. The average annual long-term Treasury rates for 2022 was 3.11 percent. The September, 2023 average monthly yield on 30-year U.S. Treasury had risen to about 4.66 percent.

Economists expect the 30-year U.S. Treasury yields to be 3.9 percent in 2024-2026 timeframe. See Table 7.

Q. WHY DO YOU USE LONG-TERM U.S. TREASURY YIELDS?

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A. The yields on long-term Treasury bonds match more closely with the perpetual nature of common stock investments.[32] In addition, short-term rates are more volatile, fluctuate widely and are subject to more random disturbances than long-term rates. Long-term Treasury rates are more appropriately matched to securities with an indefinite life or long-term investment horizon. For these reasons, long-term rates are preferred.

Q. WHAT DO YOU ADOPT AS THE RETURN FOR THE RISK-FREE RATE?

A. I used long-term expected Treasury bond rates as the measure of the risk-free return for use with CAPM cost of equity estimates from the *Blue Chip Financial Forecasts*.[33] The appropriate choice for the risk-free rate is the *expected* return for long-term Treasury securities.[34] Thus, when determining an estimate of the risk-free rate, it is appropriate to adopt a return that is no less than the expected return on the long-term Treasury bond rate. Models to determine the cost of capital are prospective in nature, which require expectational inputs, such as forecasted interest rates.[35] The CAPM, ECAPM, and MCAPM estimates are based on expected yields of the long-term Treasury rates for 2024-2026, the average of which is 3.7 percent. See Table 7.

Q. WHAT DID YOU USE AS THE PROXY OF THE BETA IN YOUR CAPM MODELS?

A. For the CAPM and ECAPM, I used the average beta of the sample water utility companies. These betas were obtained from *Value Line Investment Analyzer* (weekly data as of September 13, 2023). *Value Line* is the source for estimated betas that I regularly employ. The average *Value Line* beta for my water proxy group as shown on Table 2 is 0.80.

For the MCAPM, I use sum beta. Sum beta is an alternative method of computing betas. Since *Duff & Phelps* size premiums are derived using sum beta, I use sum beta to be internally consistent with the size risk premiums for the water proxy group derived from the *Duff & Phelps* 2022 Size Study. I computed the sum beta over a 60 month period (5-

[32] Morin, p. 112.
[33] *See* Table 9.
[34] *Duff & Phelps*, Chapter 3, p. 1.
[35] Morin, p 172.

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years) and use the S&P 500 as the market index. Weekly data over 5-year period is the same period used to estimate beta by *Value Line*. However, *Value Line* uses the NYSE as the market index.

I should note that because Liberty Rio Rico (Consolidated) is not publicly traded, it has no beta. In my expert opinion, I strongly believe Liberty Rio Rico (Consolidated), if it were publicly traded, would have a higher *Value Line* beta and sum beta than the sample water utility companies. *Morningstar* reports that when betas (a measure of market risk) are properly estimated, betas are greater for small companies than for larger companies.[36] *Morningstar* also finds that, even after accounting for differences in beta risk, small firms require an additional risk premium over and above the added risk premium indicated by differences in beta risk.

Q. PLEASE EXPLAIN THE MARKET RISK PREMIUM.

A. The market-risk premium (R_m-R_f) is the return an investor expects to receive as compensation for market risk. It is the expected market return minus the risk-free rate. Approaches for estimating the market risk premium can be historical or prospective.

Since expected returns are not directly observable, historical realized returns are often used as a proxy for expected returns on the basis that the historical market risk premium follows what is known in statistics as a "random walk." If the historical risk premium does follow the random walk, then one should expect the risk premium to remain at its historical mean. Based on this, the best estimate of the future market risk premium is the historical mean. *Duff & Phelps* provides historical market returns for various asset classes from various historical time periods. This publication also provides market risk premiums over U.S. Treasury bonds, which makes it an excellent source for historical market risk premiums.

A current market risk premium estimation approach necessarily requires examining the returns expected from common equities and bonds. One method employs application

[36] *Morningstar*, Chapter 7.

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of the DCF model to a representative market index such as the *Value Line* 1700 stocks. The expected return from the DCF is measured for a number of periods of time, and then subtracted from the prevailing risk-free rate for each period to arrive at market risk premium for each period. The market risk premium that is subsequently employed in the CAPM is the average market risk premium of the overall period.

Q. HOW DID YOU ESTIMATE THE MARKET RISK PREMIUMS FOR USE IN THE CAPM MODELS?

A. For the traditional CAPM and ECAPM, I averaged two market risk premium estimates: an average of an historical market risk premium (1926-2022) and a current market risk premium. For the MCAPM, I used a historical market risk premium (1963-2022) and a current market risk premium.

For the historical market risk premiums, I used the *Duff & Phelps* measure of the average premium of the market over long-term treasury securities from 1926 through 2022 and 1963 through 2022, both of which use the S&P 500 market index (which is considered a large-cap index). The average historical market risk premium over long-term treasury securities is 7.46 percent for the 1926 to 2022 period and 6.5 percent for the 1963 through 2022 period.

For the current market risk premium, I derived a market risk premium by first using the DCF model to compute an expected market return for each of the past 12 months using *Value Line's* projections of the average dividend yield for the dividend yield in the DCF and an average of the median EPS, DPS and BVPS growth on the *Value Line* 1700 stocks. I then subtracted the historical monthly average 30-year Treasury yield for each month from the expected market returns to arrive at the expected market risk premiums. Finally, I averaged the computed market risk premiums to determine the current market risk premium for the last 12 months, 9 months, 6 months, and 3 months. The data and computations are shown on Table 10. The recent 12-month average current market risk premium is 7.73 percent. Estimates of the current market risk premium have ranged from 6.89 percent to 8.95 percent over the past 12 months. My recommended market risk premium is based on

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the recent 3-month average estimate of 7.03 percent, well below the mid-point of the range of the past 12 months of 7.73 percent.

Q. WHY USE TWO DIFFERENT HISTORICAL RISK PREMIUM ESTIMATES?

A. I have typically used a historical market risk premium (1926-2022) in my CAPM and ECAPM. I concur with *Morningstar,* which recommends use of a historical market risk premium based upon the longest period practicable.[37] *Duff & Phelps* Risk Premium Report size and risk premia are calculated over the time horizon 1963 – 2022, so I used the historical market risk premium for this period for the MCAPM.

Q. WHY IS IT NECESSARY TO USE A CURRENT MARKET RISK PREMIUM?

A. Long-term historical interest rates used to estimate market risk premiums are much higher than current interest rates. As a result, risk premiums are higher today than the average long-term historical risk premium.

Q. WHY?

A. Because risk premiums vary inversely with interest rates. Dr. Morin found this inverse relationship between risk premiums and interest rates and reported it in chapter 4 of his 2006 book, *New Regulatory Finance*. He stated a risk premium technique that can be used to determine the cost of equity "consists of examining the risk premiums implied in returns on equity allowed by regulatory commissions for utilities over some past period relative to the contemporaneous level of the long-term Treasury bond yield."[38] Professor Morin reports the following statistical relationship between risk premiums (RPm) and long-term Treasury bond yields (Yield) for the period 1987 to 2005 for electric utilities:

$$RPm = 8.2049 - 0.4833 \times Yield, \text{ with } R^2 = .81.$$

The slope was found to be statistically significantly less than zero (i.e., the t-statistic was -8.4). In his analysis, annual averages of allowed equity returns reported by Regulatory Research Associates were adopted as the proxies for equity costs. This risk premium method is presented by Dr. Morin in Section 4.5 of his book.

[37] Morningstar at 59.
[38] Morin. p. 123.

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Q. HAVE OTHERS FOUND AN INVERSE RELATIONSHIP BETWEEN RISK PREMIUMS AND INTEREST RATES?

A. Yes. Harris and Marston, "Estimating Shareholders Risk Premia Using Analysts' Growth Rates," *Financial Management*, Summer 1992 found an inverse relationship. In Decision 97-12-089, which established the cost of equity for Pacific Gas & Electric Company ("PG&E"), the Commission also found that costs of equity for energy utilities move in the same direction as interest rates, but to a lesser degree. In Decision 02-11-027, an interim opinion on rates of return on equity for PG&E, Southern California Edison Company, Sierra Pacific Power Company, and San Diego Gas & Electric Company for the year 2003, the Commission confirmed that its practice is to adjust ROEs for energy utilities by one-half to two-thirds of the change in the benchmark interest rate.[39]

Q. HOW DID YOU ESTIMATE THE SIZE PREMIUM FOR THE WATER PROXY GROUP FOR USE IN THE MCAPM?

A. *Duff & Phelps's* Size Study sorts companies by eight measures of size, breaking down the NYSE universe of companies into 25 size-ranked portfolios.[40] The Size Study provides two ways to match a company's size (or risk) characteristics to the appropriate size (or risk) premium – a guideline portfolio method and a regression equation method. I used the regression equation method to find the CAPM size risk premium for each of the publicly traded utilities in the proxy group for six measures of size (namely, market value of equity, book equity, market value of invested capital, 5-year average of net income, total assets, and earnings before interest, taxes, depreciation and amortization).[41] I determined the average size premium of all size measures for the proxy group (3.81 percent) and then adjusted the average size premium to reflect the lower risk of the water proxy group compared to the companies that make up the respective size-ranked portfolios. This

[39] D.02-11-027 at p. 20.

[40] The size measures include: 1) Market Capitalization; 2) Book Value of Equity; 3) 5-year Average Net Income; 4) Market Value of Invested Capital; 5) Total Assets; 6) 5-year Average Earnings Before Interest, Taxes, Depreciation and Amortization ("EBITDA"); 7) Sales; and 8) Number of Employees. See *2018 Valuation Handbook*, Chapter 7, p. 6.

[41] *Duff & Phelps Cost of Capital Navigator*, 2021 Supplementary Size Study data and 2021 Supplementary Data Regression Equations.

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comparative risk study uses the fundamental measures of company risk (operating margin, coefficient of variation in operating income, and coefficient of variation in return on book equity) to gauge how alike or different the water proxy group is compared to the companies that make up the size-ranked portfolios in the Size Study. In the instant case, the estimated reduction in risk is -1.81 percent. Thus, the market risk premium for size for the proxy group is 2.00 percent (3.81% - 1.91%) (rounded). *See* Exhibit TJB-COC-DT2.

Q. WHAT ARE THE RESULTS OF YOUR CAPM METHODS.

A. In Table 11, the traditional CAPM produces an indicated cost of equity of 9.50 percent. The ECAPM produces an indicated cost of equity of 9.80 percent. The MCAPM produces an indicated cost of equity of 10.80 percent. The average of these three methods is 10.00 percent.

VI. REQUIRED RISK PREMIUM FOR LIBERTY RIO RICO (CONSOLIDATED)

Q. PLEASE DISCUSS YOUR RECOMMENDED RISK PREMIUM FOR LIBERTY RIO RICO (CONSOLIDATED).

A. As I testified earlier, Liberty Rio Rico (Consolidated) is not directly comparable to the publicly traded water utilities in my water proxy group. The characteristics associated with small size, such as the lack of diversification, limited revenue and cash flow, relatively small customer base, lack of investment liquidity, and earnings volatility, increase the risk faced by smaller water and wastewater utilities over the risk associated with the water proxy group.

Q. PLEASE DISCUSS SIZE RISK FOR SMALL UTILITY COMPANIES.

A. Investment risk increases as the firm size decreases, all else remaining constant. There is a great deal of empirical evidence that the firm size phenomenon exists. Morningstar's *Ibbotson SBBI 2013 Valuation Yearbook* (Chapter 7) reports that smaller companies have experienced market higher returns that are not fully explainable by their higher betas, and that beta is inversely related to firm size. In other words, smaller companies, not only have higher betas, but also higher market returns than larger ones. Even after accounting for differences in beta risk, small companies require an additional risk premium over and above

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the added risk premium indicated by differences in beta risk. Dr. Thomas M. Zepp has also reported evidence that the investment in stocks of small water or wastewater utilities are riskier than the stocks of larger water utilities, such as those in the water utilities sample.[42] Additionally, the CPUC published a study that showed smaller water utilities are more risky than larger ones.[43] Based on the evidence, it is clear that investors require higher returns on small company stocks than on large company stocks.

Q. PLEASE EXPLAIN YOUR COMPARATIVE RISK STUDY YOU PREPARED TO DEVELOP A RISK PREMIUM FOR LIBERTY RIO RICO (CONSOLIDATED) TO BE ADDED TO THE RESULTS FOR THE WATER PROXY GROUP?

A. Yes. The risk study I prepared for Liberty Rio Rico (Consolidated) is attached as Exhibit TJB-COC-DT3. To conduct my comparative risk study, I started by computing the 5-year historical operating margin, coefficient of variation of operating margin, and coefficient of variation of ROE for Liberty Rio Rico (Consolidated). Operating margin is a measure of profitability. The co-efficient of variation of operating margin and ROE are measures of earnings variability. All three of these metrics are highly correlated with size and risk.

Q. ARE THESE THE METRICS FOR THE WATER PROXY GROUP AND LIBERTY RIO RICO (CONSOLIDATED) YOU PRESENTED EARLIER IN YOUR TESTIMONY?

A. Yes, on page 25.

Q. PLEASE CONTINUE.

A. Next, I cross-referenced these metrics with data from *Duff & Phelps Cost of Capital Navigator* Supplementary Data Risk Study and identified the corresponding market portfolio beta for Liberty Rio Rico (Consolidated) and for my water proxy group.[44] I then computed the relative difference in betas between the Liberty Rio Rico (Consolidated) and the water proxy group. Assuming that the relative difference in the market portfolio beta

[42] Zepp, Thomas M., "Utility Stocks and the Size Effect – Revisited," The Quarterly Review Economics and Finance, Vol. 43, Issue 3, Autumn 2003, pp. 578-582.

[43] Staff Report on Issues Related to Small Water Utilities, June 10, 1991 and CPUC Decision 92-03-093.

[44] *Duff & Phelps Cost of Capital Navigator*, Supplementary Data Risk Study. *See* also page 3 of Exhibit TJB-COC-DT3.

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for the all publicly traded companies is the same for publicly traded water utilities, I then computed implied betas for Liberty Rio Rico (Consolidated) using the difference in portfolio betas.[45] Finally, I used the CAPM methods to compute the indicated cost of equity for each utility and compared the results to the CAPM results for the water proxy group.[46] Based upon this analysis, I conclude that required risk premium for Liberty Rio Rico (Consolidated) is in the range of 90 to 110 basis points with a midpoint of 100 basis points.

Q. IS THERE ANOTHER METHOD WHICH PROVIDES USEFUL INFORMATION ABOUT THE RISK PREMIUM FOR LIBERTY RIO RICO (CONSOLIDATED)?

A. Yes. Based upon my analysis of the size risk premium for use in the MCAPM, I found that Liberty Rio Rico (Consolidated)'s size premium over the water proxy group is 200 basis points. *See* Exhibit TJB-COC-DT2, page 2, line 26.

Q. WHAT RISK PREMIUM OVER THE WATER PROXY GROUP DO YOU RECOMMEND FOR LIBERTY RIO RICO (CONSOLIDATED)?

A. I recommend a minimum of 85 basis points based upon the facts and circumstances in this case.

VII. SUMMARY AND CONCLUSIONS

Q. PLEASE PROVIDE AN OVERVIEW OF YOUR TESTIMONY.

A. I recommend the Commission adopt the three-step method I presented above to determine the ROE for Liberty Rio Rico (Consolidated). In the first step, an average of costs of equity for a sample of seven water utilities is determined with the DCF model and several RP models including variations of the CAPM.

In the second step, a risk premium for Liberty Rio Rico (Consolidated) is determined to reflect the Company's higher risks. Quantitative evidence based on differences in Liberty Rio Rico (Consolidated)'s business risk metrics compared to the benchmark water proxy group justifies a risk premium in the range of 90 to 110 basis points. Based upon the facts and circumstances of this case, I recommend an 85 basis point risk premium for Liberty Rio

[45] *See* page 3 of Exhibit TJB-COC-DT3.
[46] *See* page 4 of Exhibit TJB-COC-DT3.

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Rico (Consolidated).

In the third step, equity costs from step one and the risk premiums from step two are combined to determine a fair ROE for Liberty Rio Rico (Consolidated) of 10.95 percent. I recommend the Commission adopt an ROE for Liberty Rio Rico (Consolidated) of no less than 10.95 percent.

Q. PLEASE SUMMARIZE THE EQUITY COST ESTIMATES YOU MADE IN STEP ONE.

A. I made four equity cost estimates for the water proxy group, which are summarized in Table 1. Where data were available, the equity cost estimates were based on data for the seven water utilities listed in Table 2. The first equity cost estimate was derived with the DCF model. Using the DCF model to estimate growth, the indicated equity cost for the water proxy group is 8.60 percent. Next, I determined three risk premium estimates including the CAPM method. The first RP approach was based on ten annual DCF estimates of the cost of equity for the water proxy group. This approach shows an indicated cost of equity for the water proxy group of 10.66 percent. The second RP approach was based on a 46-year comparison of total returns on the S&P utility index to the annual yields on long-term U.S. Treasury bonds. This approach shows an indicated cost of equity for the water proxy group of 11.30 percent. Finally, I established a range of CAPM estimates using a long horizon estimates of the market risk premium as well as a current of the market risk premium which produced a cost of equity for the water proxy group of 9.50 percent to 10.80 percent with an average of 10.00 percent. I gave the DCF, the RP estimates, and the CAPM estimates equal weight to establish a cost of equity for the water proxy group of 10.10 percent.

Q. PLEASE SUMMARIZE YOUR ESTIMATE OF THE RISK PREMIUM YOU DETERMINED IN STEP 2.

A. I prepared a comparative risk study using commonly used business risk metrics and data from *Duff & Phelps Cost of Capital Navigator* 2022 Supplementary Data Risk Study. Based upon this study, I concluded that risk premium for Liberty Rio Rico (Consolidated) is in the range of 90 to 110 basis points. I also examined differences in the size premium

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between Liberty Rio Rico (Consolidated) and the water proxy group based upon the *Duff & Phelps Cost of Capital Navigator* 2022 Supplementary Data Size Study and Risk Study. Based upon this analysis, I conclude that the risk premium for Liberty Rio Rico (Consolidated) is 254 basis points. Based on my consideration of that testimony and my judgment, I recommend a risk premium for Liberty Rio Rico (Consolidated) of no less than 85 basis points at this time.

Q. GIVEN THE RESULTS OF YOUR EQUITY COST ANALYSES, IS AN ROE OF 10.95 PERCENT FOR LIBERTY RIO RICO (CONSOLIDATED) REASONABLE?

A. Yes. In step 1, I estimated the benchmark cost of equity for the sample of seven publicly traded water utilities which falls in the range of 8.60 percent to 11.30 percent with an average of 10.1 percent. In step 2, I determined a conservative estimate of the risk premium required by Liberty Rio Rico (Consolidated) is 85 basis points. Combining the results of step 1 and step 2 indicates the cost of equity for Liberty Rio Rico (Consolidated) is 10.85 percent.

Q. DOES THAT CONCLUDE YOUR COST OF CAPITAL DIRECT TESTIMONY?

A. Yes.

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TABLES 1 – 11

Liberty Utilities Rio Rico (Consolidated), Corp.
Table 1
Summary of Results

Line No.		Indicated Cost of Equity for Proxy Group	Indicated Cost of Equity for Company[1]
1	DCF Constant Growth - Table 6	8.60%	9.45%
2	Risk Premium - Table 8	10.66%	11.51%
3	Risk Premium - Table 9	11.30%	12.15%
4	CAPM - Table 10	10.00%	10.85%
5	Average (rounded)	10.10%	10.95%
6	Cost of Equity Recommendation	10.95% [2]	

Notes:
[1] Estimates include an equity risk premium of 85 basis points. See testimony.

[2] See testimony.

Liberty Utilities Rio Rico (Consolidated), Corp.
Table 2
Selected Characteristics of Sample Group of Water Utilities

Line No.	Company	Symbol	Operating Revenues (millions)[1]	Net Plant (millions)[1]	S&P Bond Rating[2]	Moody's Bond Rating[2]	Number of Customers[3]	Value Line Beta[1]	Sum Beta[4]	Market Capitalization1 (millions)	Size Decile
1	American States Water	AWR	491.5	1,754	A	NR	287,970	0.70	0.63	$ 3,077.9	Mid-Cap
2	American Water Works	AWK	3,792.0	23,223	A	Baa1	3,449,000	0.95	0.91	27,120.0	Large-Cap
3	Essential Utilities	WTRG	2,288.0	11,131	A	Baa2	1,851,586	1.00	0.90	10,019.9	Mid-Cap
4	California Water	CWT	846.4	3,059	A+	NR	553,000	0.70	0.68	2,768.8	Mid-Cap
5	Middlesex	MSEX	162.4	921	A	NR	124,200	0.75	0.80	1,302.9	Low-Cap
6	SJW Corp.	SJW	620.7	2,630	A-	NR	398,326	0.85	0.85	2,023.9	Low-Cap
7	York Water Company	YORW	60.1	431	A-	NR	76,731	0.80	0.82	577.4	Low-Cap
8	Average		$ 1,180.2	$ 6,164.1			962,973	0.82	0.80	$ 6,698.7	
9	Liberty Utilities Rio Rico (Consolidated), Corp.		$ 13.8	$ 69.1			25,280	Estimated 0.97	Estimated 0.95	N/A	

Notes:
[1] Value Line Analyzer Data (Weekly as of September 13, 2023)
[2] S&P and/or Moody's Website
[3] Most recent annual report or 10-K or Value Line Rating and Reports
[4] See workpapers.

Liberty Utilities Rio Rico (Consolidated), Corp.
Table 3
Capital Structures

Line No.	Company	Symbol	Book Value[1] Long-Term Debt	Book Value[1] Common Equity	Market Value[1] Long-Term Debt	Market Value[1] Common Equity
1	American States Water	AWR	39.9%	60.1%	13.3%	86.7%
2	American Water Works	AWK	58.7%	41.3%	28.7%	71.3%
3	Essential Utilities	WTRG	54.2%	45.8%	38.9%	61.1%
4	California Water	CWT	44.4%	55.6%	27.5%	72.5%
5	Middlesex	MSEX	42.1%	57.9%	18.2%	81.8%
6	SJW Corp.	SJW	57.3%	42.7%	42.4%	57.6%
7	York Water Company	YORW	40.2%	59.8%	19.5%	80.5%
8	Average		48.1%	51.9%	26.9%	73.1%
9	Liberty Utilities Rio Rico (Consolidated), Corp.		46.0%	54.0%	N/A	N/A

[1] Value Line Analyzer Data (Weekly as of September 13, 2023)

Liberty Utilities Rio Rico (Consolidated), Corp.
Table 4
Comparisons of Past and Future Estimates of Growth

Line No.	Company	Symbol	[1] Stock Price[1]	[2] Book Value[2]	[3] EPS[2]	[4] DPS[2]	[5] Historical Average Growth Col. 1-4
			Five-year historical annual changes				
1	American States Water	AWR	9.83%	6.50%	6.50%	8.50%	7.83%
2	American Water Works	AWK	10.75%	6.00%	15.00%	10.00%	10.44%
3	Essential Utilities	WTRG	4.00%	14.00%	3.50%	7.00%	7.13%
4	California Water	CWT	5.98%	9.00%	11.00%	6.00%	8.00%
5	Middlesex	MSEX	14.54%	9.50%	11.00%	6.50%	10.38%
6	SJW Corp.	SJW	4.93%	10.50%	-2.00%	9.00%	5.61%
7	York Water Company	YORW	5.82%	7.00%	6.50%	4.00%	5.83%
8	GROUP AVERAGE		7.98%	8.93%	7.36%	7.29%	7.89%

	Company	Symbol	[1] Stock Price[1]	[2] Book Value[2]	[3] EPS[2]	[4] DPS[2]	[5] Historical Average Growth Col. 1-4
			Ten-year historical average annual changes				
9	American States Water	AWR	14.45%	5.50%	9.50%	6.50%	8.99%
10	American Water Works	AWK	15.17%	5.00%	9.00%	11.00%	10.04%
11	Essential Utilities	WTRG	8.91%	10.50%	7.50%	6.50%	8.35%
12	California Water	CWT	12.70%	7.00%	4.00%	7.50%	7.80%
13	Middlesex	MSEX	14.93%	6.50%	4.00%	9.50%	8.73%
14	SJW Corp.	SJW	11.81%	9.00%	7.00%	7.50%	8.83%
15	York Water Company	YORW	9.86%	5.00%	3.50%	6.50%	6.21%
16	GROUP AVERAGE		12.55%	6.93%	6.36%	7.86%	8.42%

	Company	Symbol	[1] Value Line Projected EPS Growth[2]	[2] Zack's Projected EPS Growth[3]	[3] Yahoo Finance Projected EPS Growth[4]	[4] Average Projected Growth
17	American States Water	AWR	6.50%	6.30%	4.40%	5.73%
18	American Water Works	AWK	3.00%	8.18%	8.07%	6.42%
19	Essential Utilities	WTRG	7.50%	5.60%	5.40%	6.17%
20	California Water	CWT	6.50%	ND	10.80%	8.65%
21	Middlesex	MSEX	5.00%	ND	2.70%	3.85%
22	SJW Corp.	SJW	5.00%	ND	6.10%	5.55%
23	York Water Company	YORW	ND	ND	4.90%	4.90%
24	GROUP AVERAGE		5.58%	6.69%	6.05%	5.90%

Notes:
[1] Compound growth in stock prices ending December 31 through 2022. Data from Yahoo Finance website.
[2] Value Line Analyzer, weekly as of September 13, 2023.
[3] Zack's Investment Research website September 26, 2023.
[4] Yahoo Finance website September 26, 2023.

Liberty Utilities Rio Rico (Consolidated), Corp.
Table 5
Current Dividend Yields for Water Utility Sample Group

Line No.	Company	Symbol	[1] Stock Price (P_0)[1]	[2] Current Dividend (D_0)[1]	[3] Current Dividend Yield (D_0/P_0)	[4] Average Annual Dividend Yield (D_0/P_0)[1,2]
1	American States Water	AWR	79.66	1.52	1.91%	1.76%
2	American Water Works	AWK	130.41	2.57	1.97%	1.69%
3	Essential Utilities	WTRG	35.55	1.11	3.12%	2.35%
4	California Water	CWT	47.29	1.00	2.11%	1.71%
5	Middlesex	MSEX	67.69	1.18	1.74%	1.28%
6	SJW Corp.	SJW	61.27	1.44	2.35%	2.17%
7	York Water Company	YORW	38.49	0.79	2.05%	1.83%
8	GROUP AVERAGE				2.18%	1.83%

Notes:

[1] Stock prices as of September 22, 2023. Indicated dividend from Value Line Analyzer weekly as of September 13, 2023.

[2] Average Annual Dividend is dividends declared per share for a year divided by the average annual price of the stock in the same year, expressed as a percentage. As report by Value Line Analyzer software. For comparison purposes only.

Liberty Utilities Rio Rico (Consolidated), Corp.
Table 6
Discounted Cash Flow Analysis
DCF Constant Growth

Line No.	Company	Symbol	[1] Dividend Yield (D_0/P_0)[1]	[2] Expected Dividend Yield (D_1/P_0)[2]		[3] Average Projected Growth (g)[3]		[4] Indicated Cost of ROE k=Div Yld + g (Cols 2+3)	[5] Adjusted Indicated Cost of Equity (COE)[4] k=Div Yld + g (Cols 2+3)
1	American States Water	AWR	1.91%	1.96%	+	5.73%	=	7.70%	7.7%
2	American Water Works	AWK	1.97%	2.03%	+	6.42%	=	8.45%	8.5%
3	Essential Utilities	WTRG	3.12%	3.22%	+	6.17%	=	9.39%	9.4%
4	California Water	CWT	2.11%	2.21%	+	8.65%	=	10.86%	10.9%
5	Middlesex	MSEX	1.74%	1.78%	+	3.85%	=	5.63%	
6	SJW Corp.	SJW	2.35%	2.42%	+	5.55%	=	7.97%	8.0%
7	York Water Company	YORW	2.05%	2.10%	+	4.90%	=	7.00%	7.0%
8	Average		2.18%	2.25%		5.90%		8.14%	
9	Adjusted Average[4]								8.6%

Notes:

[1] Spot Dividend Yield = D_0/P_0. Source Table 5.

[2] Expected Dividend Yield = $D_1/P_0 = D_0/P_0 * (1+g/2)$.

[3] Average Analyst Growth rate (g). Source Table 4.

[4] Excluded because results are less than projected Baa bond yields pl 100 basis points or 6.70% . See Testimony.

Liberty Utilities Rio Rico (Consolidated), Corp.
Table 7
Forecasts of Long-Term Interest Rates

Line No.		2024	2025	2026	3-year Average
1	Long-term Treasury Rates				
2	Blue Chip Consensus Forecasts[1]	3.8%	3.6%	3.7%	
3					
4	Average	3.8%	3.6%	3.7%	3.7%
5	Aaa Corporate Bonds				
6	Blue Chip Consensus Forecasts[1]	4.7%	4.6%	4.7%	
7					
8	Average	4.7%	4.6%	4.7%	4.7%
9	Baa Corporate Bonds				
10	Blue Chip Consensus Forecasts[1]	5.8%	5.6%	5.7%	
11					
12	Average	5.8%	5.6%	5.7%	5.7%

Notes:
[1] Blue Chip Consensus Forecasts (June 2023).

NA = Not Available

Liberty Utilities Rio Rico (Consolidated), Corp.
Table 8
Risk Premium Analysis Based on Averages of
Annual DCF Equity Cost Estimates 2013-2022

Line No.	Year	Dividend Yield (D_0/P_0)[1]	Average Projected Growth (g)[2]	DCF Expected Dividend Yield (D_1/P_0)[3]	DCF Equity Cost Estimate	30-Yr Treasury Rate[4]	Risk Premium
1	2013	3.71%	7.13%	3.85%	10.97%	3.45%	7.52%
2	2014	2.78%	6.86%	2.88%	9.73%	3.34%	6.39%
3	2015	2.79%	5.71%	2.87%	8.59%	2.84%	5.75%
4	2016	2.66%	5.86%	2.74%	8.60%	2.59%	6.01%
5	2017	2.18%	7.29%	2.26%	9.55%	2.90%	6.65%
6	2018	1.80%	8.21%	1.88%	10.09%	3.11%	6.98%
7	2019	2.03%	8.07%	2.11%	10.19%	2.58%	7.61%
8	2020	1.77%	7.79%	1.83%	9.62%	1.56%	8.06%
9	2021	1.76%	7.67%	1.82%	9.49%	2.06%	7.43%
10	2022	1.68%	6.92%	1.74%	8.65%	3.11%	5.54%
11				5-year Average			7.12%
12				10-Year Average			6.79%
13				Average of 5 and 10-year RPs			6.96%
14				Average of Forecast Treasury Rates[5]			3.70%
15				Projected Return on Equity			10.66%

Liberty Utilities Rio Rico (Consolidated), Corp.
Table 9
Risk Premium Analysis Based on Total Returns

Line No.		S&P 500 Utility Index Total Return[1]	LT Treasury Bond Yield[2]	Risk Premium
1	1977	8.64%	7.75%	0.89%
2	1978	-3.71%	8.49%	-12.20%
3	1979	13.58%	9.28%	4.30%
4	1980	15.08%	11.27%	3.81%
5	1981	11.74%	13.45%	-1.71%
6	1982	26.52%	12.76%	13.76%
7	1983	20.01%	11.18%	8.83%
8	1984	26.04%	12.41%	13.63%
9	1985	33.05%	10.79%	22.26%
10	1986	28.53%	7.78%	20.75%
11	1987	-2.92%	8.59%	-11.51%
12	1988	18.27%	8.96%	9.31%
13	1989	47.80%	8.45%	39.35%
14	1990	-2.57%	8.61%	-11.18%
15	1991	14.61%	8.14%	6.47%
16	1992	8.10%	7.67%	0.43%
17	1993	14.41%	6.59%	7.82%
18	1994	-7.94%	7.37%	-15.31%
19	1995	42.15%	6.88%	35.27%
20	1996	3.14%	6.71%	-3.57%
21	1997	24.69%	6.61%	18.08%
22	1998	14.82%	5.58%	9.24%
23	1999	-8.85%	5.87%	-14.72%
24	2000	59.70%	5.94%	53.76%
25	2001	-30.41%	5.49%	-35.90%
26	2002	-30.04%	5.43%	-35.47%
27	2003	26.11%	5.05%	21.06%
28	2004	24.22%	5.12%	19.10%
29	2005	16.79%	4.56%	12.23%
30	2006	20.95%	4.91%	16.04%
31	2007	19.36%	4.84%	14.52%
32	2008	-28.99%	4.28%	-33.27%
33	2009	11.91%	4.08%	7.83%
34	2010	5.46%	4.25%	1.21%
35	2011	19.91%	3.91%	16.00%
36	2012	1.29%	2.92%	-1.63%
37	2013	13.21%	3.45%	9.76%
38	2014	28.98%	3.34%	25.64%
39	2015	-4.85%	2.84%	-7.69%
40	2016	16.29%	2.59%	13.70%
41	2017	12.11%	2.90%	9.22%
42	2018	4.11%	3.11%	1.00%
43	2019	26.35%	2.58%	23.77%
44	2020	0.48%	1.56%	-1.08%
45	2021	17.67%	2.06%	15.61%
46	2022	1.57%	3.11%	-1.54%
47	Average over 46 years	12.6%	6.3%	6.3%
48		Expected Long-term Treasury Bond Rate[3]		3.7%
49		Estimate of Current Risk Premium[4]		7.6%
50		Projected Returns on Equity for Sample		11.30%

Notes:
[1] Total Returns from various sources.
[2] Average annual 30 Yr. U.S. Treasury Bond yields as reported by the Federal Reserve.
Proxy for yields from 2003-2005 are based upon 20-year U.S. Treasury yield.
[3] Forecast LT U.S. Treasury Rate. Source Table 7.
[4] As explained in testimony, adjustment assumes risk premiums change by 50% as much as interest rates.

Liberty Utilities Rio Rico (Consolidated), Corp.
Table 10
Estimation of Current Market Risk Premium
Using DCF Analysis

Line No.	Month	Dividend Yield (D_0/P_0)[1]	Expected Dividend Yield (D_1/P_0)[2]	+	Expected Growth (g)[3]	=	Expected Market Return (k)	-	Monthly Average 30 Year Treasury Rate[4]	=	Expected Market Risk Premium (MRP)
1	Jan 2021	2.50%	2.68%	+	7.50%	=	10.18%		1.82%	=	8.36%
2	Feb	2.36%	2.53%	+	7.33%	=	9.86%		2.04%	=	7.82%
3	Mar	2.32%	2.49%	+	7.50%	=	9.99%		2.34%	=	7.65%
4	Apr	2.32%	2.49%	+	7.50%	=	9.99%		2.30%	=	7.69%
5	May	2.14%	2.32%	+	8.17%	=	10.49%		2.32%	=	8.17%
6	Jun	2.19%	2.37%	+	8.17%	=	10.54%		2.16%	=	8.38%
7	July	2.99%	3.20%	+	7.00%	=	10.20%		1.94%	=	8.26%
8	Aug	2.95%	3.16%	+	7.00%	=	10.16%		1.92%	=	8.24%
9	Sep	2.29%	2.48%	+	8.67%	=	11.15%		1.94%	=	9.21%
10	Oct	1.98%	2.17%	+	9.39%	=	11.56%		2.06%	=	9.50%
11	Nov	2.29%	2.48%	+	8.67%	=	11.15%		1.94%	=	9.21%
12	Dec	2.29%	2.29%	+	0.00%	=	2.29%		1.85%	=	0.44%
13	Jan 2022	2.29%	2.48%	+	8.67%	=	11.15%		2.10%	=	9.05%
14	Feb	2.40%	2.62%	+	9.17%	=	11.79%		2.25%	=	9.54%
15	Mar	2.40%	2.63%	+	9.60%	=	12.23%		2.41%	=	9.82%
16	Apr	2.43%	2.67%	+	9.72%	=	12.39%		2.81%	=	9.58%
17	May	2.43%	2.67%	+	9.72%	=	12.39%		3.07%	=	9.32%
18	Jun	2.75%	3.01%	+	9.17%	=	12.17%		3.25%	=	8.92%
19	July	2.63%	2.87%	+	9.33%	=	12.20%		3.10%	=	9.10%
20	Aug	2.63%	2.89%	+	9.95%	=	12.83%		3.13%	=	9.70%
21	Sep	2.91%	3.18%	+	9.33%	=	12.51%		3.56%	=	8.95%
22	Oct	2.79%	3.04%	+	9.00%	=	12.04%		4.04%	=	8.00%
23	Nov	2.58%	2.82%	+	9.00%	=	11.82%		4.00%	=	7.82%
24	Dec	2.58%	2.82%	+	9.00%	=	11.82%		3.66%	=	8.16%
25	Jan 2023	2.55%	2.78%	+	8.83%	=	11.61%		3.66%	=	7.95%
26	Feb	2.66%	2.89%	+	8.83%	=	11.73%		3.80%	=	7.93%
27	Mar	2.86%	3.10%	+	8.33%	=	11.43%		3.77%	=	7.66%
28	Apr	2.92%	3.16%	+	8.17%	=	11.33%		3.68%	=	7.65%
29	May	2.92%	3.16%	+	8.17%	=	11.33%		3.86%	=	7.47%
30	Jun	2.81%	3.03%	+	8.00%	=	11.03%		3.87%	=	7.16%
31	July	2.81%	3.03%	+	8.00%	=	11.03%		3.96%	=	7.07%
32	Aug	2.77%	3.00%	+	8.17%	=	11.17%		4.28%	=	6.89%
27	Recommended	2.80%	3.02%	+	8.06%	=	11.08%	-	4.04%	=	7.04%
28	Short-term Trends										
29	Recent Twelve Months Avg	2.76%	3.00%	+	8.57%	=	11.57%	-	3.85%	=	7.73%
30	Recent Nine Months Avg	2.77%	3.00%	+	8.39%	=	11.39%	-	3.84%	=	7.55%
31	Recent Six Months Avg	2.85%	3.08%	+	8.14%	=	11.22%	-	3.90%	=	7.32%
32	Recent Three Months Avg	2.80%	3.02%	+	8.06%	=	11.08%	-	4.04%	=	7.04%

Notes:
[1] Average Dividend Yield (D_0/P_0) of dividend paying stocks. Data from Value Line Investment Analyzer Software Data - Value Line 1700 Stocks
[2] Expected Dividend Yield (D_1/P_0) equals current average dividend yield (D_0/P_0) times one plus growth rate(g).
[3] Median of Projected EPS and Projected DPS Growth for VL 1700 stocks. Data from Value Line Investment Analyzer Software.
[4] Monthly average 30 year U.S. Treasury as reported by Federal Reserve.

Liberty Utilities (Park Water), Corp.
Table 11
Capital Asset Pricing Model (CAPM, ECAPM, and MCAPM)

Line No.		Rf[1]	+ (	(beta[2]	x	RP_M[4])				=	k
1	Traditional CAPM	3.7%	+ (	0.82	x	7.11%)				=	9.50%
2											
3		Rf[1]		RP_M[4] x .25	+ (	(beta[2]	x	RP_M[4]	) x .75		
4	Empirical CAPM (ECAPM)	3.7%	+	7.11%	x .25 + (	0.82	x	7.11%	) x .75	=	9.80%
5											
6		Rf[1]	+ (	beta[3]	x	RP_M[5]) +		RP_s[6]			
7	Modified CAPM (MCAPM)	3.7%	+ (	0.80	x	6.34%) +		2.00%		=	10.80%
8											
9											
10	Average (rounded)										10.00%

Notes:

[1] Forecasts of long-term treasury yields. Source Table 7.

[2] Average VL Beta of Water Proxy Group. Source is Table 2.

[3] Average Sum Beta of Water Proxy Group. Source is Table 2.

[4] Estimate of Market Risk Premium (MRP):

Historical MRP (1926-2022)	7.17%	Source is Duff & Phelps 2022 Cost of Capital Analyzer resource documents.
Current MRP	7.04%	Source is Table 10
Average MRP	7.11%	

[5] Estimate of MRP

Historical MRP (1973-2022)	5.63%	Source is Duff & Phelps 2022 Cost of Capital Analyzer resource documents.
Current MRP	7.04%	Source is Table 10
Average MRP	6.34%	

[6] Average proxy group adjusted size risk premium based upon Duff & Phelps Size Study data and Risk Study data. See
See Exhibit TJB-COC-DT2

EXHIBIT TJB-COC-DT1

The Water Utility Industry consists of six investor-owned companies that provide water services to residential, commercial, and industrial customers. It is a niche sector because most of the water utilities in the United States are run by states and local governments that do not issue stock.

Higher interest rates are typically not good news for utilities for two reasons. First, fixed-income investments become more compelling on a relative basis. And, secondly, these companies often rely heavily on debt to fund their capital expenditures. Increased interest costs are a drag on profits.

Water utility stocks are often coveted by investors because they have very well-defined earnings and dividend growth prospects. The stocks in the group ordinarily trade with P/E ratios that are higher than the average stock. Part of this is due to scarcity, as it is a small industry.

All of the companies in this sector are involved in major construction projects. This is due to the outdated water infrastructure in the U.S. With the age of the typical domestic pipeline being more than 50 years old, many companies in this sector are investing heavily to replace these older assets.

The Water Utility Industry is ranked among the lowest in the *Value Line* universe.

A Spike In Interest Rates

The yield on the 10-year Treasury bond reached 4.56% recently, the highest level in a decade. Federal Reserve President Jerome Powell's more-hawkish-than expected statements following the most recent meeting of the monetary authorities worried many equity investors. Yields on the long-end of the curve have increased about 15 to 20 basis points on the 10-year Treasury bond and about 30 basis points on the 30-year government bond. This has not been good for the prices of equities, specifically those of water utilities. Since we last went to press with the Water Industry, prices of stock in the group are down anywhere from 6% to 15%. By comparison, the benchmark S&P 500 Index has fallen only about 1%.

Despite the recent poor performance, the price-earnings multiples of these companies remain well above the *Value Line* mean of 16.4. Moreover, though often considered to be income stocks, the dividend yields on theses equities are basically near, or below, the 2.3% average. One positive of these equities, however, is that their distribution growth potential is usually generous.

Large Construction Programs

For decades, water utilities did not reinvest sufficient funds into keeping their pipeline and wastewater facilities in proper condition. Much of this was done with the tacit approval of regulators, as state authorities are adverse to increasing ratepayers' monthly bills, which can cause public backlash. In any case, over the past 10 years or so, utilities and regulators have realized that the amount of capital spent annually to upgrade the water infrastructure would have to be increased meaningfully. Indeed, every utility we follow is spending to replace as much of its old, leaky pipelines as possible.

INDUSTRY TIMELINESS: 85 (of 93)

Another consequence of the rebuilding programs has been that water companies have had to rely heavily on debt for financing. As a result, the balance sheets in the sector are not in stellar condition. Most are just about average.

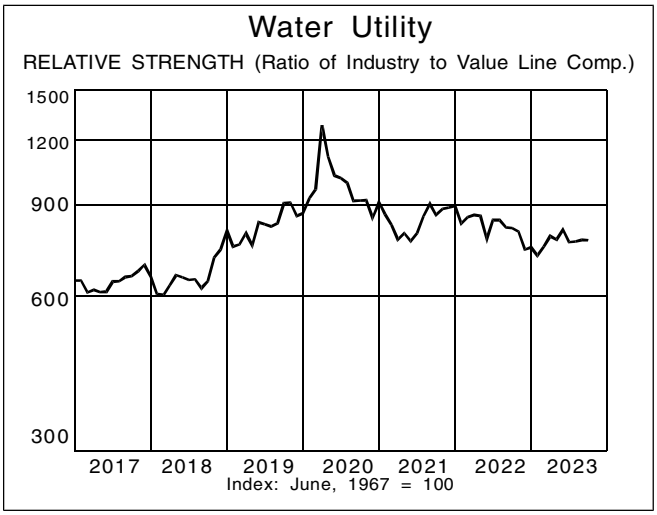
Mergers & Acquisitions

The domestic water industry in the U.S. is extremely fragmented. There are over 50,000 individual water districts spread across the country. This means that there is a tremendous amount of inefficiency in the system. This has led two companies, *American Water Works* and *Essential Utilities,* to continually buy up nearby smaller undercapitalized water districts. Significant savings can be made in these mergers, as the acquirer is able to absorb these purchases and remove a large amount of redundancies. We expect this consolidation to continue for the foreseeable future. Many of the independent water authorities do no not have the funds required to invest to keep their systems in compliance with federal laws regarding clean water.

Conclusion

At this time, there isn't much to choose from in this sector. True, these equities score well for Stock Price Stability and Earnings Predictability, However, all of these positives seem to more than reflected in their recent stock prices. In addition, most stocks are ranked to underperform the broader market averages in the year ahead. Furthermore, most of them do not stand out for long-term prospects. The one exception here is *Essential Utilities*. The stock has solid total return potential to 2026-2028, but investors should be aware that it is not a pure water play. Indeed, a good portion of the company's assets are allocated to their gas utility business. As always, we urge subscribers to read each individual report before making any commitments to better understand the risks involved.

James A. Flood



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AMER. STATES WATER NYSE-AWR

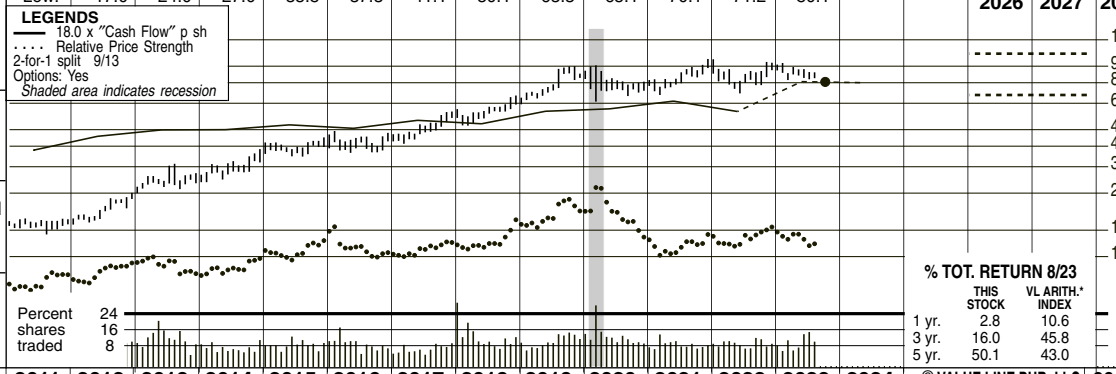
RECENT PRICE **80.75** | P/E RATIO **26.7** (Trailing: 25.6 / Median: 30.0) | RELATIVE P/E RATIO **1.63** | DIV'D YLD **2.2%** | VALUE LINE

TIMELINESS 2 Raised 10/6/23
SAFETY 2 Raised 7/20/12
TECHNICAL 3 Raised 9/29/23
BETA .70 (1.00 = Market)

High:	24.1	33.1	38.7	44.1	47.2	58.4	69.6	96.0	96.6	103.8	103.4	99.2
Low:	17.0	24.0	27.0	35.8	37.3	41.1	50.1	63.3	65.1	70.1	71.2	80.1

Target Price Range
2026 | 2027 | 2028

LEGENDS
— 18.0 x "Cash Flow" p sh
.... Relative Price Strength
2-for-1 split 9/13
Options: Yes
Shaded area indicates recession



18-Month Target Price Range

Low-High	Midpoint (% to Mid)
$71-$142	$107 (30%)

2026-28 PROJECTIONS

	Price	Gain	Ann'l Total Return
High	110	(+35%)	10%
Low	70	(-15%)	-1%

Institutional Decisions

	4Q2022	1Q2023	2Q2023
to Buy	148	124	141
to Sell	127	158	138
Hld's(000)	28267	27587	27816

% TOT. RETURN 8/23

	THIS STOCK	VL ARITH.* INDEX
1 yr.	2.8	10.6
3 yr.	16.0	45.8
5 yr.	50.1	43.0

2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	© VALUE LINE PUB. LLC	26-28
8.75	9.21	9.74	10.71	11.12	12.12	12.19	12.17	12.56	11.92	12.01	11.88	12.86	13.24	13.51	13.30	*16.20*	*15.15*	Revenues per sh	*19.20*
1.65	1.69	1.70	2.11	2.13	2.48	2.65	2.67	2.81	2.70	2.96	2.84	3.26	3.34	3.64	3.25	*4.60*	*4.20*	"Cash Flow" per sh	*5.05*
.81	.78	.81	1.11	1.12	1.41	1.61	1.57	1.61	1.62	1.88	1.72	2.28	2.33	2.55	2.11	*3.35*	*3.00*	Earnings per sh A	*3.40*
.48	.50	.51	.52	.55	.64	.76	.83	.87	.91	.99	1.06	1.16	1.28	1.40	1.53	*1.66*	*1.80*	Div'd Decl'd per sh B■	*2.30*
1.45	2.23	2.09	2.12	2.13	1.77	2.52	1.89	2.39	3.55	3.08	3.44	4.12	3.54	3.91	4.50	*4.90*	*5.25*	Cap'l Spending per sh	*4.25*
8.77	8.97	9.70	10.13	10.84	11.80	12.72	13.24	12.77	13.52	14.45	15.19	16.33	17.39	18.57	19.20	*20.70*	*21.90*	Book Value per sh D	*24.55*
34.46	34.60	37.06	37.26	37.70	38.53	38.72	38.29	36.50	36.57	36.68	36.76	36.85	36.89	36.94	36.96	*37.00*	*37.00*	Common Shs Outst'g C	*37.50*
24.0	22.6	21.2	15.7	15.4	14.3	17.2	20.1	24.6	25.6	25.7	34.0	34.4	34.3	33.2	41.0	*Bold figures are*		Avg Ann'l P/E Ratio	*25.0*
1.27	1.36	1.41	1.00	.97	.91	.97	1.06	1.24	1.34	1.29	1.84	1.83	1.76	1.79	2.38	*Value Line*		Relative P/E Ratio	*1.40*
2.5%	2.9%	2.9%	3.0%	3.2%	3.1%	2.7%	2.6%	2.2%	2.2%	2.0%	1.8%	1.5%	1.6%	1.7%	1.8%	*estimates*		Avg Ann'l Div'd Yield	*2.6%*

CAPITAL STRUCTURE as of 6/30/23
Total Debt $576.8 mill. **Due in 5 Yrs** $178.1 mill.
LT Debt $576.4 mill. **LT Interest** $42.5 mill.
(44% of Cap'l)

Leases, Uncapitalized: Annual rentals $2.3 mill.
Pension Assets-12/22 $190.7 mill. **Oblig.** $186.9 mill.
Pfd Stock None

Common Stock 36,976,784 shs.
as of 8/4/23

MARKET CAP: $3.0 billion (Mid Cap)

2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		26-28
472.1	465.8	458.6	436.1	440.6	436.8	473.9	488.2	498.9	491.5	*600*	*560*	Revenues ($mill)	*720*
62.7	61.1	60.5	59.7	69.4	63.9	84.3	86.4	94.3	78.4	*125*	*110*	Net Profit ($mill)	*130*
36.3%	38.4%	38.4%	36.8%	36.0%	22.0%	22.6%	24.6%	24.4%	23.2%	*25.0%*	*24.0%*	Income Tax Rate	*24.0%*
--	--	--	--	--	--	--	--	2.5%	--	*1.5%*	*2.0%*	AFUDC % to Net Profit	*1.5%*
39.8%	39.1%	41.1%	39.4%	38.0%	40.5%	44.4%	47.2%	46.1%	39.9%	*46.0%*	*48.0%*	Long-Term Debt Ratio	*50.0%*
60.2%	60.9%	58.9%	60.6%	62.0%	59.5%	55.6%	52.8%	53.9%	60.1%	*54.0%*	*52.0%*	Common Equity Ratio	*50.0%*
818.4	832.6	791.5	815.3	854.9	938.4	1082.5	1216.2	1272.6	1181.5	*1420*	*1500*	Total Capital ($mill)	*1840*
981.5	1003.5	1060.8	1150.9	1205.0	1296.3	1415.7	1512.0	1626.0	1753.8	*1860*	*1965*	Net Plant ($mill)	*2225*
8.9%	8.6%	9.0%	8.6%	9.3%	7.9%	8.9%	8.0%	8.3%	7.6%	*10.5%*	*9.0%*	Return on Total Cap'l	*8.0%*
12.7%	12.0%	13.0%	12.1%	13.1%	11.4%	14.0%	13.5%	13.8%	11.0%	*19.0%*	*13.5%*	Return on Shr. Equity	*14.0%*
12.7%	12.0%	13.0%	12.1%	13.1%	11.4%	14.0%	13.5%	13.8%	11.0%	*19.0%*	*13.5%*	Return on Com Equity	*14.0%*
6.8%	5.7%	6.0%	5.3%	6.2%	4.5%	6.9%	6.1%	6.2%	3.1%	*8.0%*	*5.5%*	Retained to Com Eq	*4.5%*
47%	53%	54%	56%	52%	61%	51%	55%	55%	72%	*50%*	*60%*	All Div'ds to Net Prof	*68%*

CURRENT POSITION ($MILL.)	2021	2022	6/30/23
Cash Assets	5.0	6.0	1.0
Accts Receivable	34.4	26.2	27.0
Other	98.7	119.1	140.9
Current Assets	138.1	151.3	168.9
Accts Payable	65.9	84.9	70.7
Debt Due	31.4	255.9	.4
Other	58.3	55.7	69.8
Current Liab.	155.6	396.5	140.9

ANNUAL RATES of change (per sh)	Past 10 Yrs.	Past 5 Yrs.	Est'd '20-'22 to '26-'28
Revenues	1.5%	2.0%	*6.5%*
"Cash Flow"	4.5%	4.0%	*7.0%*
Earnings	6.5%	6.5%	*6.5%*
Dividends	9.5%	8.5%	*8.5%*
Book Value	5.5%	6.5%	*5.0%*

Cal-endar	QUARTERLY REVENUES ($ mill.) Mar.31	Jun. 30	Sep. 30	Dec. 31	Full Year
2020	109.1	121.3	133.6	124.2	488.2
2021	117.1	128.4	136.8	116.6	498.9
2022	108.6	122.5	135.0	125.4	491.5
2023	161.4	157.4	*151.2*	*130*	*600*
2024	*125*	*132*	*160*	*143*	*560*

Cal-endar	EARNINGS PER SHARE A Mar.31	Jun. 30	Sep. 30	Dec. 31	Full Year
2020	.38	.69	.72	.54	2.33
2021	.52	.72	.76	.55	2.55
2022	.38	.54	.69	.50	2.11
2023	.93	1.04	*.83*	*.55*	*3.35*
2024	*.60*	*.80*	*.85*	*.75*	*3.00*

Cal-endar	QUARTERLY DIVIDENDS PAID B■ Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2019	.275	.275	.305	.305	1.16
2020	.305	.305	.335	.335	1.28
2021	.335	.335	.365	.365	1.40
2022	.365	.365	.3975	.3975	1.53
2023	.3975	.3975	.43		

BUSINESS: American States Water Co. operates as a holding company. Through its principal subsidiary, Golden State Water Co., it supplies water to 263,265 customers in 10 California counties. Service areas include the metropolitan areas of Los Angeles and Orange Counties. The company also provides electricity to 24,705 customers in Big Bear Lake and San Bernardino Cnty. Provides water & wastewater services to U.S. military bases through its ASUS subsidiary. Sold Chaparral City Wtr. of AZ. (6/11). Employs 811. BlackRock, Inc. owns 18.6% of out. shares; State St., 16.6%; off. & dir., 0.8% (4/23 Proxy). Chair.: Anne M. Holloway. Pres. & CEO: Robert Sprowls. Inc: CA. Address: 630 East Foothill Blvd., San Dimas, CA 91773. Tel.: 909-394-3600. Int.: www.aswater.com.

The implementation of long-delayed rate relief earlier this year enabled American States Water to post another strong quarter. Each state has its own process for how utilities request increasing ratepayers' monthly bills. In California, a petition is submitted every three years to recover the higher expenses caused, in part, by inflation. The California Public Utility Commission (CPUC) was tardy in announcing its final ruling on the Golden States Water subsidiary request until 2023, instead of making it in 2022. This meant the utility couldn't raise rates last years even though prices in the United States were soaring. As a result, share earnings fell 17%. In 2023, however, Golden States was able to increase its rates retroactively to make up for the funds not collected last year. Thus, for the first half of 2023, its share earnings are up about 114%, compared to 2022's subpar showing.

We have raised the company's profit estimates. Our new forecast calls for share earnings to spike to $3.35 this year, which would represent a full-year gain of 59%. (The previous call was $3.10.) Next year, without the retroactive tariffs in place, we think that share earnings will likely fall to a still more-than-respectable $3.00 per share.

The nonutility business ought to provide a boost to American States Water's long-term bottom line. In its utility businesses, the CPUC determines the allowed return on the company's equity allocated to those operations. This acts as a ceiling on profits. Through its ASUS nonregulated subsidiary, American States is involved the U.S. Armed Forces privitization of its water services on military installations. In this sector, the U.S. government sets aside a period where entities, such as ASUS, bid on contracts that can last for 50 years, to run water operations. Thus far, the subsidiary has proven successful in winning its fair portion of these contracts. In the latest quarter, share earnings from this source rose 20%

Theses shares might appeal to investors with a short-term horizon. The stock carries a 2 (Above Average) Timeliness rank and stands out for appreciation potential over the next 18-month period.

James A. Flood *October 6, 2023*

(A) Primary earnings. Excludes nonrecurring gains/(losses):; '08, (14¢); '10, (23¢); '11, 10¢. Next earnings report due early November.
(B) Dividends historically paid in early March, June, September, and December. ■ Div'd reinvestment plan available.
(C) In millions, adjusted for split.
(D) Includes intangibles. As of 12/31/22; $1.1 million/$0.03 a share.

Company's Financial Strength	A
Stock's Price Stability	100
Price Growth Persistence	85
Earnings Predictability	90

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AMERICAN WATER NYSE-AWK

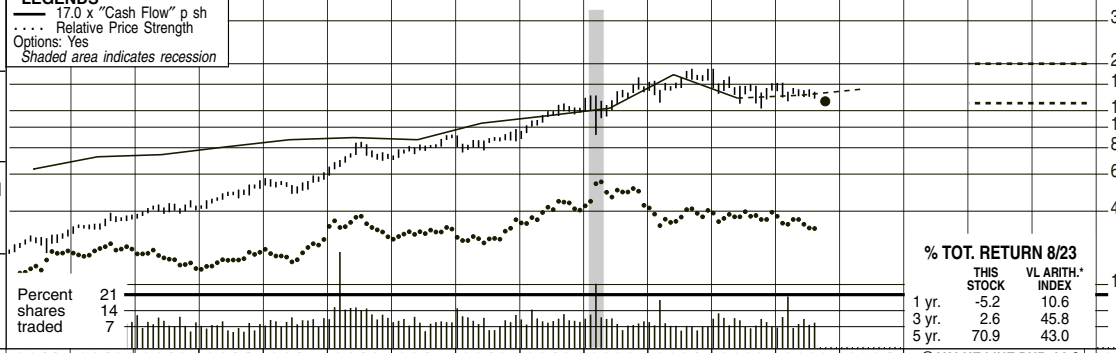
RECENT PRICE **132.70** | P/E RATIO **27.7** (Trailing: 27.7 Median: 28.0) | RELATIVE P/E RATIO **1.69** | DIV'D YLD **2.2%** | VALUE LINE

TIMELINESS 3 Raised 5/12/23
SAFETY 3 New 7/25/08
TECHNICAL 3 Raised 9/29/23
BETA .95 (1.00 = Market)

High:	39.4	45.1	56.2	61.2	85.2	92.4	98.2	129.9	172.6	189.6	189.3	162.6
Low:	31.3	37.0	41.1	48.4	58.9	70.0	76.0	88.0	92.0	131.0	122.8	131.4

Target Price Range
2026 | 2027 | 2028

LEGENDS
— 17.0 x "Cash Flow" p sh
.... Relative Price Strength
Options: Yes
Shaded area indicates recession



18-Month Target Price Range

Low-High	Midpoint (% to Mid)
$120-$224	$172 (30%)

2026-28 PROJECTIONS

	Price	Gain	Ann'l Total Return
High	200	(+50%)	13%
Low	130	(Nil)	2%

Institutional Decisions

	4Q2022	1Q2023	2Q2023
to Buy	471	460	436
to Sell	416	404	418
Hld's(000)	156427	165074	166259

% TOT. RETURN 8/23

	THIS STOCK	VL ARITH.* INDEX
1 yr.	-5.2	10.6
3 yr.	2.6	45.8
5 yr.	70.9	43.0

2007E	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	© VALUE LINE PUB. LLC	26-28
13.84	14.61	13.98	15.49	15.18	16.25	16.28	16.78	17.72	18.54	18.81	19.04	19.97	20.83	21.58	20.85	**21.85**	**23.20**	Revenues per sh	**26.75**
d.47	2.87	2.89	3.56	3.73	4.27	4.36	4.75	5.13	5.26	5.14	6.15	6.65	7.24	10.46	8.08	**8.35**	**8.95**	"Cash Flow" per sh	**10.20**
d2.14	1.10	1.25	1.53	1.72	2.11	2.06	2.39	2.64	2.62	2.38	3.15	3.43	3.91	6.95	4.51	**4.75**	**5.10**	Earnings per sh A	**6.10**
- -	.40	.82	.86	.90	1.21	.84	1.21	1.33	1.47	1.62	1.78	1.96	2.15	2.36	2.57	**2.78**	**3.00**	Div'd Decl'd per sh B■	**3.80**
4.74	6.31	4.50	4.38	5.27	5.25	5.50	5.33	6.51	7.36	8.04	8.78	9.15	10.05	9.71	12.63	**12.20**	**12.20**	Cap'l Spending per sh	**11.50**
28.39	25.64	22.91	23.59	24.11	25.11	26.52	27.39	28.25	29.24	30.13	32.42	33.83	35.58	40.18	42.30	**50.75**	**54.10**	Book Value per sh D	**57.25**
160.00	160.00	174.63	175.00	175.66	176.99	178.25	179.46	178.28	178.10	178.44	180.68	180.81	181.30	181.61	181.86	**195.00**	**195.25**	Common Shs Outst'g C	**200.00**
- -	18.9	15.6	14.6	16.8	16.7	19.9	20.0	20.5	27.7	33.8	27.3	32.9	35.3	23.6	33.6	*Bold figures are*		Avg Ann'l P/E Ratio	**27.0**
- -	1.14	1.04	.93	1.05	1.06	1.12	1.05	1.03	1.45	1.70	1.47	1.75	1.81	1.28	1.95	*Value Line*		Relative P/E Ratio	**1.50**
- -	1.9%	4.2%	3.8%	3.1%	3.4%	2.0%	2.5%	2.5%	2.0%	2.0%	2.1%	1.7%	1.6%	1.4%	1.7%	*estimates*		Avg Ann'l Div'd Yield	**2.3%**

2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		26-28
2901.9	3011.3	3159.0	3302.0	3357.0	3440.0	3610.0	3777.0	3920.0	3792.0	**4265**	**4525**	Revenues ($mill)	**5350**
369.3	429.8	476.0	468.0	426.0	567.0	621.0	709.0	1263.0	820.0	**925**	**995**	Net Profit ($mill)	**1220**
39.1%	39.4%	39.1%	39.2%	53.3%	28.2%	25.5%	23.3%	23.0%	18.7%	**21.0%**	**21.0%**	Income Tax Rate	**24.0%**
5.1%	- -	- -	- -	- -	- -	- -	- -	5.1%	2.9%	**3.5%**	**4.5%**	AFUDC % to Net Profit	**5.0%**
52.4%	52.4%	53.7%	52.4%	54.7%	56.3%	58.5%	59.1%	58.6%	58.7%	**55.0%**	**56.5%**	Long-Term Debt Ratio	**57.5%**
47.6%	47.4%	46.2%	47.5%	45.3%	43.6%	41.4%	40.9%	41.4%	41.3%	**45.0%**	**43.5%**	Common Equity Ratio	**42.5%**
9940.7	10364	10911	10967	11875	13433	14760	15787	17639	18619	**22000**	**24360**	Total Capital ($mill)	**27000**
12391	12900	13933	14992	16246	17409	18232	19710	21084	23223	**25000**	**26600**	Net Plant ($mill)	**30000**
5.1%	5.5%	5.7%	5.6%	4.9%	5.4%	5.4%	5.7%	8.2%	5.5%	**5.0%**	**5.0%**	Return on Total Cap'l	**5.5%**
7.8%	8.7%	9.4%	9.0%	7.9%	9.7%	10.1%	11.0%	17.3%	10.7%	**9.5%**	**9.5%**	Return on Shr. Equity	**10.5%**
7.8%	8.7%	9.4%	9.0%	7.9%	9.7%	10.1%	11.0%	17.3%	10.7%	**9.5%**	**9.5%**	Return on Com Equity	**10.5%**
4.7%	4.3%	4.7%	4.0%	2.5%	4.2%	4.4%	5.0%	11.4%	4.6%	**4.0%**	**3.5%**	Retained to Com Eq	**4.5%**
40%	50%	50%	56%	68%	56%	57%	55%	34%	57%	**59%**	**59%**	All Div'ds to Net Prof	**62%**

CAPITAL STRUCTURE as of 6/30/23
Total Debt $12188 mil. **Due in 5 Yrs** $2486 mil.
LT Debt $11609 mil. **LT Interest** $428 mil.
(54% of Cap'l)

Leases, Uncapitalized: Annual rentals $9.0 mill.
Pension Assets 12/22 $1578.0 mill
Oblig. $1413.0 mill.
Pfd Stock $2.0 mill. **Pfd Div'd** $.1 mill

Common Stock 194,668,641 shares
as of 7/20/23

MARKET CAP: $25.8 billion (Large Cap)

CURRENT POSITION ($MILL.)	2021	2022	6/30/23
Cash Assets	136	117	824
Accts Receivable	271	334	352
Other	1147	799	813
Current Assets	1554	1250	1989
Accts Payable	235	254	246
Debt Due	641	1456	579
Other	1265	1101	939
Current Liab.	2141	2811	1764

ANNUAL RATES of change (per sh)	Past 10 Yrs.	Past 5 Yrs.	Est'd '20-'22 to '26-'28
Revenues	3.0%	3.0%	*4.0%*
"Cash Flow"	8.5%	10.5%	*3.0%*
Earnings	11.0%	15.0%	*3.0%*
Dividends	9.0%	10.0%	*8.5%*
Book Value	5.0%	6.0%	*6.5%*

Cal-endar	QUARTERLY REVENUES ($ mill.) Mar.31	Jun. 30	Sep. 30	Dec. 31	Full Year
2020	844	931	1079	923	3777
2021	888	999	1082	951	3920
2022	842	937	1082	931	3792
2023	938	1097	**1165**	**1065**	**4265**
2024	**1000**	**1150**	**1235**	**1140**	**4525**

Cal-endar	EARNINGS PER SHARE A Mar.31	Jun. 30	Sep. 30	Dec. 31	Full Year
2020	.68	.97	1.46	.80	3.91
2021	.73	1.14	1.53	3.55	6.95
2022	.87	1.20	1.63	.81	4.51
2023	.91	1.44	**1.60**	**.80**	**4.75**
2024	**.95**	**1.50**	**1.80**	**.85**	**5.10**

Cal-endar	QUARTERLY DIVIDENDS PAID B■ Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2019	.455	.50	.50	.50	1.96
2020	.50	.55	.55	.55	2.15
2021	.55	.6025	.6025	.6025	2.36
2022	.6025	.655	.655	.655	2.57
2023	.655	.7075	.7075		

BUSINESS: American Water Works Company, Inc. is the largest investor-owned water and wastewater utility in the U.S., providing services to approximately 14 million people in 24 states. Nonregulated business assists municipalities and military bases with the maintenance and upkeep as well. Regulated operations made up 86% of 2022 revenues. New Jersey is its largest market accounting for 25.9% of regulated revenues; Pennsylvania, 23.4%; Missouri, 10.9%. Has 6,500 employees. Vanguard owns 11.7% of outstanding shares; BlackRock, 8.6%; State St., 5.4%; officers & directors, less than 1.0% (3/23 Proxy). President & CEO: Susan Hardwick. Non-executive Board Chair. Address: 1 Water Street, Camden, NJ 08102. Tel.: 856-346-8200. Internet: www.amwater.com.

Despite the recent weakness in American Water Works share price, its long-term total return potential is not attractive. Since our last report in early July, AWK has lost almost 10% of its value. By comparison, the S&P 500 Index is down less than 1%. We are not surprised by this underperformance, as we think water utility stocks' P/E ratios have been too high. This also adds to our argument that the Water Utility Industry is not as defensive as some investors believe it to be. Indeed, even with the recent decline, AW's stock continues to trade within its 2026-2028 Target Price Range.

The equity's near-term prospects are mixed. For the year ahead, it is only expected to mirror the broader market. However, over the next 18-month period, our system pegs AWK to do well above average.

On an operational basis, the water utility continues to meet its relatively high expectations. The company is on pace to reach its share earnings forecast of $4.75 and $5.15 in 2023 and 2024, respectively. Over the next three-to five-year period, annual growth in share income ought to average close to 8%.

Acquisitions remain a prime strategy for raising profits. In the United States, there are only a handful of water companies that are owned by shareholders. An overwhelming percentage are small, undercapitalized municipally run water districts that are generally in need of funds for capital improvements. Every year, American Water uses its large balance sheet to increase its rate base by 2%-3% this way. When a merger is made, significant synergies are able to realized. Regulators typically look favorably on this because customers get improved service due to the additional capital investment.

The construction budget is large. The average age of a water pipe in the U.S. is nearly 50 years. After years of underinvestment, the industry and its regulators have realized that more money has to be used to replace pipelines and wastewater facilities. Through the June period, American Water's capital expenditures were $1.15 billion. We think the typical outlay will be $2.5 billion a year for the foreseeable future.

James A. Flood *October 6, 2023*

(A) Diluted earnings. Excludes nonrecur. losses: '08, $4.62; '09, $2.63; '11, $0.07. Disc. oper.: '06, ($0.04); '11, $0.03; '12, ($0.10); '13,($0.01). GAAP used as of 2014. Includes $2.70 sh. gain from sale of HOS sub.in Q4,'21. Next earnings report due late October.
(B) Dividends paid in March, June, September, and December. ■ Div. reinvestment available.
(C) In millions. (D) Includes intangibles. On 12/31/22: $1.225 billion, $6.75/share.
(E) Pro forma numbers for '07.

Company's Financial Strength	B++
Stock's Price Stability	80
Price Growth Persistence	95
Earnings Predictability	65

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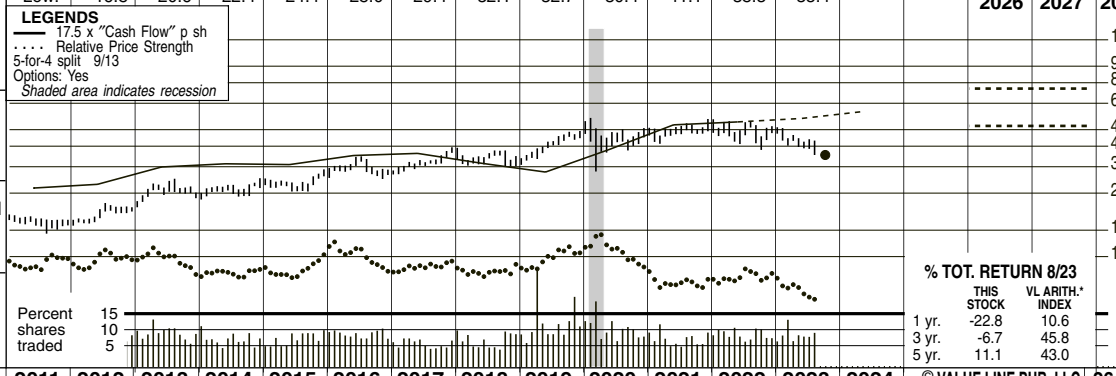
RECENT PRICE	P/E RATIO		RELATIVE P/E RATIO	DIV'D YLD	
36.40	18.9	(Trailing: 20.7 Median: 26.0)	1.15	3.4%	VALUE LINE

TIMELINESS 4 Lowered 8/4/23
SAFETY 3 Lowered 1/8/21
TECHNICAL 3 Lowered 9/22/23
BETA 1.00 (1.00 = Market)

High:	21.5	28.1	28.2	31.1	35.8	39.6	39.4	47.3	54.5	53.9	53.7	49.3
Low:	16.8	20.6	22.4	24.4	28.0	29.4	32.1	32.7	30.4	41.1	38.5	35.4

Target Price Range
2026 | 2027 | 2028



18-Month Target Price Range

Low-High	Midpoint (% to Mid)
$34-$64	$49 (35%)

2026-28 PROJECTIONS

	Price	Gain	Ann'l Total Return
High	75	(+105%)	22%
Low	50	(+35%)	12%

Institutional Decisions

	4Q2022	1Q2023	2Q2023
to Buy	312	268	246
to Sell	266	271	295
Hld's(000)	194278	189507	195095

% TOT. RETURN 8/23

	THIS STOCK	VL ARITH.* INDEX
1 yr.	-22.8	10.6
3 yr.	-6.7	45.8
5 yr.	11.1	43.0

2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	© VALUE LINE PUB. LLC	26-28
3.61	3.71	3.93	4.21	4.10	4.32	4.32	4.37	4.61	4.62	4.56	4.71	4.03	5.96	7.43	8.68	*8.55*	*8.80*	Revenues per sh	*9.10*
1.10	1.14	1.29	1.42	1.45	1.51	1.82	1.89	1.87	2.07	2.12	1.90	1.73	2.21	2.89	2.98	*3.15*	*3.40*	"Cash Flow" per sh	*3.85*
.57	.58	.62	.72	.83	.87	1.16	1.20	1.14	1.32	1.35	1.08	1.04	1.12	1.67	1.77	*1.85*	*2.00*	Earnings per sh	*2.35*
.38	.41	.44	.47	.50	.54	.58	.63	.69	.74	.79	.85	.91	.97	1.04	1.11	*1.19*	*1.28*	Div'd Decl'd per sh	*1.65*
1.43	1.58	1.66	1.89	1.90	1.98	1.73	1.84	2.07	2.16	2.69	2.78	2.49	3.41	4.04	4.03	*4.05*	*4.25*	Cap'l Spending per sh	*3.85*
5.85	6.26	6.50	6.81	7.21	7.90	8.63	9.27	9.78	10.43	11.02	11.28	17.58	19.09	20.50	20.39	*25.20*	*26.15*	Book Value per sh	*25.95*
166.75	169.21	170.61	172.46	173.60	175.43	177.93	178.59	176.54	177.39	177.71	178.09	220.76	245.39	252.87	263.74	*272.00*	*277.00*	Common Shs Outst'g	*285.00*
32.0	24.9	23.1	21.1	21.3	21.9	21.2	20.8	23.5	23.9	24.7	32.6	39.1	39.6	28.3	26.6	*Bold figures are*		Avg Ann'l P/E Ratio	*26.0*
1.70	1.50	1.54	1.34	1.34	1.39	1.19	1.09	1.18	1.25	1.24	1.76	2.08	2.03	1.53	1.54	*Value Line*		Relative P/E Ratio	*1.45*
2.1%	2.8%	3.1%	3.1%	2.8%	2.8%	2.4%	2.5%	2.6%	2.3%	2.4%	2.4%	2.2%	2.2%	2.2%	2.4%	*estimates*		Avg Ann'l Div'd Yield	*2.6%*

CAPITAL STRUCTURE as of 6/30/23
Total Debt $6862.3 mill. **Due in 5 Yrs** $1400 mill.
LT Debt $6615.5 mill. **LT Interest** $262.0 mill.
(54% of Cap'l)

Pension Assets-12/22 $333.2 mill.
Oblig. $324.7 mill.

Pfd Stock None
Common Stock 264,505,777 shares
as of 7/24/23

MARKET CAP: $9.6 billion (Mid Cap)

2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		26-28
768.6	779.9	814.2	819.9	809.5	838.1	889.7	1462.7	1878.1	2288.0	*2330*	*2435*	Revenues ($mill)	*2600*
205.0	213.9	201.8	234.2	239.7	192.0	224.5	284.8	431.6	465.2	*505*	*555*	Net Profit ($mill)	*670*
10.0%	10.5%	6.9%	8.2%	6.6%	- -	- -	- -	- -	- -	*13.0%*	*14.0%*	Income Tax Rate	*16.0%*
1.1%	2.4%	3.1%	3.8%	6.3%	6.8%	7.2%	4.5%	4.8%	1.3%	*3.5%*	*5.0%*	AFUDC % to Net Profit	*5.0%*
48.9%	48.5%	50.3%	48.4%	50.6%	54.4%	43.1%	54.0%	52.7%	54.2%	*51.0%*	*51.5%*	Long-Term Debt Ratio	*56.0%*
51.1%	51.5%	49.7%	51.6%	49.4%	45.6%	56.9%	46.0%	47.3%	45.8%	*49.0%*	*48.5%*	Common Equity Ratio	*44.0%*
3003.6	3216.0	3469.5	3587.7	3965.4	4407.8	6824.2	10192	10964	11748	*14000*	*14900*	Total Capital ($mill)	*16800*
4167.3	4402.0	4688.9	5001.6	5399.9	5930.3	6345.8	9512.9	10252	11131	*12100*	*13100*	Net Plant ($mill)	*14600*
8.0%	7.8%	6.9%	7.6%	7.1%	5.5%	4.2%	3.7%	4.8%	5.0%	*4.5%*	*4.5%*	Return on Total Cap'l	*5.0%*
13.4%	12.9%	11.7%	12.7%	12.2%	9.6%	5.8%	6.1%	8.3%	8.7%	*7.5%*	*7.5%*	Return on Shr. Equity	*9.0%*
13.4%	12.9%	11.7%	12.7%	12.2%	9.6%	5.8%	6.1%	8.3%	8.7%	*7.5%*	*7.5%*	Return on Com Equity	*9.0%*
6.7%	6.1%	4.7%	5.6%	5.1%	2.1%	.9%	1.1%	3.3%	3.3%	*2.5%*	*2.5%*	Retained to Com Eq	*2.5%*
50%	52%	60%	56%	59%	79%	84%	82%	60%	62%	*64%*	*64%*	All Div'ds to Net Prof	*70%*

CURRENT POSITION ($MILL.)	2021	2022	6/30/23
Cash Assets	10.6	11.4	11.6
Receivables	141.0	206.3	149.9
Inventory (AvgCst)	109.6	46.6	45.3
Other	176.6	393.9	199.9
Current Assets	437.8	658.2	406.7
Accts Payable	192.9	238.8	178.9
Debt Due	197.1	427.9	246.8
Other	285.1	355.2	339.4
Current Liab.	675.1	1021.9	765.1

ANNUAL RATES of change (per sh)	Past 10 Yrs.	Past 5 Yrs.	Est'd '20-'22 to '26-'28
Revenues	5.5%	10.0%	*3.5%*
"Cash Flow"	6.5%	6.0%	*6.0%*
Earnings	6.5%	3.5%	*7.5%*
Dividends	7.5%	7.0%	*8.0%*
Book Value	10.5%	14.0%	*4.5%*

Cal-endar	QUARTERLY REVENUES ($ mill.) Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2020	255.6	384.5	348.6	474.0	1462.7
2021	583.5	397.0	361.9	535.7	1878.1
2022	699.3	448.7	434.6	705.4	2288.0
2023	726.5	436.7	*455*	*711.8*	*2330*
2024	*740*	*475*	*490*	*730*	*2435*

Cal-endar	EARNINGS PER SHARE A Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2020	.21	.29	.22	.40	1.12
2021	.72	.32	.19	.44	1.67
2022	.76	.31	.26	.44	1.77
2023	.72	.34	*.29*	*.50*	*1.85*
2024	*.80*	*.35*	*.30*	*.55*	*2.00*

Cal-endar	QUARTERLY DIVIDENDS PAID B ■ Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2019	.219	.219	.2343	.2343	.91
2020	.2343	.2343	.2507	.2507	.97
2021	.2507	.2507	.2682	.2682	1.04
2022	.2682	.2682	.287	.287	1.11
2023	.287	.287	.3071		

BUSINESS: Essential Utilities, Inc. became the new name for Aqua America on Feb. 3, 2020, to reflect the acquisition of Peoples, a natural gas utility, which occurred in 3/20. In 2022, Aqua Amer. provided water and wastewater services in the states of PA, OH, TX, IL, NC, NJ, IN, VA NS WS. Acquired AquaSource, 7/13; N. Maine Util., 7/15; and others. Water respn. for 47% of revenues in 2022; residential, 27%; commercial, 7%; industrial, wastewater & other, 13%. Gas 50%; other, 3.0%. Employes 3,178. Off. & dir. own less than 1% of the common stock; BlackRock, 11.2%; Vanguard, 10.1%; Can. Pen. Plan 8.2% (3/23 proxy). Pres. & CEO: Christopher Franklin. Inc.: PA Addr.: 762 W Lancaster Ave., Bryn Mawr, PA 19010. Tel.: 610-525-1400. Int.: www.essential.co.

Essential raised its quarterly dividend a healthy amount last quarter. As we had forecast, the water and gas utility increased the share payout 7% to $0.3071. This is at the higher end of the range for distribution growth in the Water Utility Industry.

Our earnings estimates remain the same. In the second quarter, share earnings of $0.34 were $0.01 higher than we expected. Management's full-year estimate for earnings per share have been kept unchanged at $1.85. Expenses in both the water and gas operations continue to rise at a decent clip. Fortunately, six states have allowed for Essential to implement rate relief of $26.4 million, due mostly to the state of Pennsylvania ($21 million). Additional relief of $25 million has been granted for its gas business. All told, we look for earnings to increase a solid 5% this year. Assuming inflation eases in the year ahead, earnings could spike a more-robust 8% in 2024.

Long-term prospects for the company are relatively bright. When the utility acquired the natural gas company People's in early 2020, there were questions why leadership went outside of the water business. However, looking forward, we can see why. Gas operations profits are expected to rise at an annual rate of 8% to 10%, while the water business is only expected to expand 5% to 7% per year.

Earnings growth will also be spurred by the acquisitions. As is the case with American Water Works, Essential is pursuing an aggressive strategy of buying up many of its nearby smaller, inefficient water districts that are scattered around different states. Thus far in 2023, the company has made seven purchases and four others are pending. The water industry consists mostly of small municipally run authorities that do not have the funding required to replace aging pipeline and wastewater projects, as well as the required investment to keep up with tighter requirements on clean water mandated by the government. By absorbing these acquisitions, the company can actually finance upgrades, and also sharply reduce expenses by eliminating redundancies.

These shares are untimely, but offer solid long-term total return potential.

James A. Flood *October 6, 2023*

(A) Diluted egs. Excl. nonrec. gains: '12, 18¢. Excl. gain from disc. operations: '12, 7¢; '13, 9¢; '14, 11¢. Quarterly EPS do not add in '19 due to a large change in the number of shares outstanding in the Dec. period. Next earnings report early November.
(B) Dividends historically paid in early March, June, Sept., & Dec. ■ Div'd. reinvestment plan available (5% discount).
(C) In millions, adjusted for stock split.
(D) Includes intangibles: 12/31/22, $2345.4 bill./$8.89 a share.

Company's Financial Strength	B++
Stock's Price Stability	90
Price Growth Persistence	80
Earnings Predictability	65

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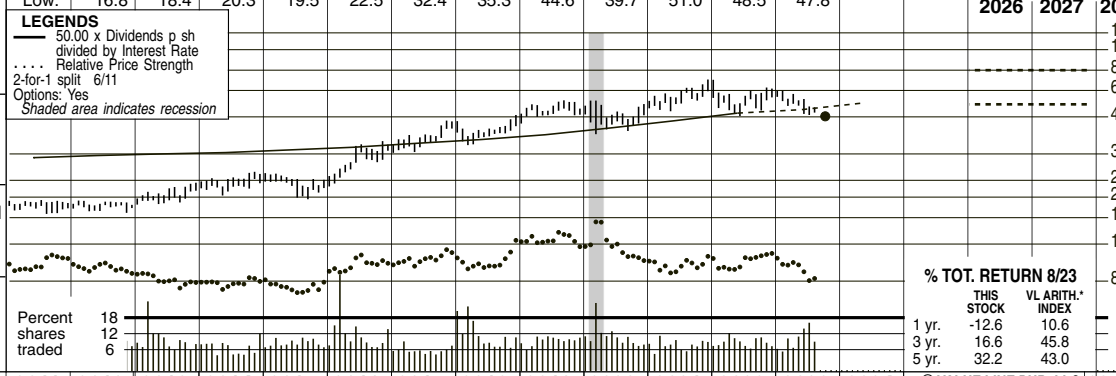
CALIFORNIA WATER NYSE-CWT

RECENT PRICE	P/E RATIO		RELATIVE P/E RATIO	DIV'D YLD	
48.30	32.2	(Trailing: 42.0 Median: 28.0)	1.96	2.2%	VALUE LINE

TIMELINESS 5 Lowered 8/11/23
SAFETY 3 Lowered 7/27/07
TECHNICAL 3 Raised 9/29/23
BETA .70 (1.00 = Market)

High:	19.3	23.4	26.4	26.0	36.8	46.2	49.1	57.5	57.4	72.1	72.0	63.9
Low:	16.8	18.4	20.3	19.5	22.5	32.4	35.3	44.6	39.7	51.0	48.5	47.8

Target Price Range 2026 | 2027 | 2028



18-Month Target Price Range

Low-High	Midpoint (% to Mid)
$41-$84	$63 (30%)

2026-28 PROJECTIONS

	Price	Gain	Ann'l Total Return
High	80	(+65%)	15%
Low	55	(+15%)	6%

Institutional Decisions

	4Q2022	1Q2023	2Q2023
to Buy	141	125	139
to Sell	113	124	129
Hld's(000)	45352	44814	46985

% TOT. RETURN 8/23

	THIS STOCK	VL ARITH.* INDEX
1 yr.	-12.6	10.6
3 yr.	16.6	45.8
5 yr.	32.2	43.0

2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	© VALUE LINE PUB. LLC	26-28
8.88	9.90	10.82	11.05	12.00	13.34	12.23	12.50	12.29	12.70	13.89	14.53	14.72	15.78	14.72	15.22	*14.65*	*17.70*	Revenues per sh	*19.30*
1.56	1.86	1.93	1.93	2.07	2.32	2.21	2.47	2.22	2.34	3.00	3.11	3.14	3.88	3.91	3.79	*2.40*	*4.00*	"Cash Flow" per sh	*4.35*
.75	.95	.98	.91	.86	1.02	1.02	1.19	.94	1.01	1.40	1.36	1.31	1.97	1.96	1.77	*.95*	*2.45*	Earnings per sh A	*2.75*
.58	.59	.59	.60	.62	.63	.64	.65	.67	.69	.72	.75	.79	.85	.92	1.00	*1.04*	*1.12*	Div'd Decl'd per sh B ■	*1.35*
1.84	2.41	2.66	2.97	2.83	3.04	2.58	2.76	3.69	4.77	5.40	5.65	5.64	5.93	5.46	5.90	*6.00*	*6.15*	Cap'l Spending per sh	*6.45*
9.25	9.72	10.13	10.45	10.76	11.28	12.54	13.11	13.41	13.75	14.44	15.19	16.07	18.30	21.92	23.70	*24.80*	*27.10*	Book Value per sh C	*29.50*
41.33	41.45	41.53	41.67	41.82	41.98	47.74	47.81	47.88	47.97	48.01	48.07	48.53	50.33	53.72	55.60	*55.00*	*52.00*	Common Shs Outst'g D	*50.00*
26.1	19.8	19.7	20.3	21.3	17.9	20.1	19.7	24.8	29.6	26.9	30.3	39.3	24.9	30.5	33.0	*Bold figures are*		Avg Ann'l P/E Ratio	*24.0*
1.39	1.19	1.31	1.29	1.34	1.14	1.13	1.04	1.25	1.55	1.35	1.64	2.09	1.28	1.65	1.92	*Value Line*		Relative P/E Ratio	*1.30*
3.0%	3.1%	3.1%	3.2%	3.4%	3.5%	3.1%	2.8%	2.9%	2.3%	1.9%	1.8%	1.5%	1.7%	1.5%	1.7%	*estimates*		Avg Ann'l Div'd Yield	*2.0%*

CAPITAL STRUCTURE as of 6/30/23
Total Debt $1183.9 mill. **Due in 5 Yrs** $357.0 mill.
LT Debt $1052.1 mill. **LT Interest** $40.0 mill.
(Total interest coverage: 1.0x) (44% of Cap'l)

Pension Assets-12/22 $637.3 mill.
Oblig. $685.3 mill.

Pfd Stock None

Common Stock 57,702,000 shs.

MARKET CAP: $2.8 billion (Mid Cap)

2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		26-28
584.1	597.5	588.4	609.4	666.9	698.2	714.6	794.3	790.9	846.4	*805*	*920*	Revenues ($mill) E	*965*
47.3	56.7	45.0	48.7	67.2	65.6	63.1	96.8	101.1	96.0	*52.0*	*128*	Net Profit ($mill)	*138*
30.3%	33.0%	36.0%	35.5%	30.1%	24.5%	19.1%	11.1%	20.1%	3.3%	*21.0%*	*21.0%*	Income Tax Rate	*21.0%*
4.3%	2.7%	4.3%	6.1%	3.5%	3.1%	5.8%	3.3%	1.7%	1.7%	*5.0%*	*5.0%*	AFUDC % to Net Profit	*5.0%*
41.6%	40.1%	44.4%	44.6%	42.7%	49.3%	50.2%	45.9%	47.3%	44.4%	*42.5%*	*41.0%*	Long-Term Debt Ratio	*38.0%*
58.4%	59.9%	55.6%	55.4%	57.3%	50.7%	49.8%	54.1%	52.7%	55.6%	*57.5%*	*59.0%*	Common Equity Ratio	*62.0%*
1024.9	1045.9	1154.4	1191.2	1209.3	1440.2	1566.7	1702.4	2233.4	2370.1	*2365*	*2385*	Total Capital ($mill)	*2375*
1515.8	1590.4	1701.8	1859.3	2048.0	2232.7	2406.4	2650.6	2846.9	3058.9	*3175*	*3225*	Net Plant ($mill)	*3450*
6.0%	6.3%	5.2%	5.5%	7.1%	5.9%	5.5%	7.0%	5.5%	5.0%	*3.0%*	*6.0%*	Return on Total Cap'l	*6.5%*
7.9%	9.1%	7.0%	7.4%	9.7%	9.0%	8.1%	10.5%	8.6%	7.3%	*4.0%*	*9.0%*	Return on Shr. Equity	*9.5%*
7.9%	9.1%	7.0%	7.4%	9.7%	9.0%	8.1%	10.5%	8.6%	7.3%	*4.0%*	*9.0%*	Return on Com Equity	*9.5%*
3.4%	4.1%	2.0%	2.4%	4.7%	4.0%	3.2%	6.0%	4.6%	3.2%	*NMF*	*5.0%*	Retained to Com Eq	*4.5%*
56%	55%	71%	68%	51%	55%	60%	43%	47%	56%	*NMF*	*46%*	All Div'ds to Net Prof	*49%*

CURRENT POSITION ($MILL.)	2021	2022	6/30/23
Cash Assets	78.4	62.1	55.6
Other	222.1	233.4	256.3
Current Assets	300.5	295.5	311.9
Accts Payable	144.4	141.0	138.3
Debt Due	40.2	73.3	131.8
Other	72.0	80.4	92.6
Current Liab.	256.6	294.7	362.7

ANNUAL RATES of change (per sh)	Past 10 Yrs.	Past 5 Yrs.	Est'd '20-'22 to '26-'28
Revenues	2.5%	3.5%	*4.0%*
"Cash Flow"	6.0%	9.0%	*2.0%*
Earnings	7.5%	11.0%	*6.5%*
Dividends	4.0%	6.0%	*6.5%*
Book Value	7.0%	9.0%	*5.5%*

Cal-endar	QUARTERLY REVENUES ($ mill.)E Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2020	125.6	175.5	304.1	189.1	794.3
2021	147.7	213.1	256.7	173.4	790.9
2022	173.0	206.2	266.3	200.9	846.4
2023	131.1	194.0	*265*	*214.9*	*805*
2024	*190*	*225*	*285*	*220*	*920*

Cal-endar	EARNINGS PER SHARE A Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2020	d.42	.11	1.94	.31	1.97
2021	d.06	.75	1.20	.07	1.96
2022	.02	.36	1.03	.35	1.77
2023	d.40	.17	*.75*	*.43*	*.95*
2024	*.15*	*.60*	*1.20*	*.50*	*2.45*

Cal-endar	QUARTERLY DIVIDENDS PAID B ■ Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2019	.1975	.1975	.1975	.1975	.79
2020	.2125	.2125	.2125	.2125	.85
2021	.230	.230	.230	.230	.92
2022	.250	.250	.250	.250	1.00
2023	.260	.26	.26		

BUSINESS: California Water Service Group provides regulated and nonregulated water service to 496,400 customers in 100 communities in the state of California. Accounts for about 90% of total customers. Also operates in Washington, New Mexico, and Hawaii. Main service areas: San Francisco Bay area, Sacramento Valley, Salinas Valley, San Joaquin Valley & parts of Los Angeles. Acquired Rio Grande Corp; West Hawaii Utilities (9/08). Revenue breakdown, '22: residential, 67%; business, 20%; industrial, 3%; public authorities, 5%; other 5%. Off. and dir. own 1% of common stock (4/23 proxy). Has 1,184 employees. Pres. and CEO: Martin A. Kropelnicki. Inc.: DE. Addr.: 1720 North First St., San Jose, CA 95112-4598. Tel.: 408-367-8200. Internet: www.calwatergroup.com.

California Water Service Group recently completed an acquisition. The West Coast regulated water operator finalized the purchase of Skylonda Mutual Water Company subsequent to receiving approval from California state regulators. The addition is expected to unlock operational synergies between California Water's businesses, as well as bolster the customer base. The company also intends to invest in Skylonda's infrastructure. Going forward, we think tuck-in acquisitions will likely be par for the course, especially following the company's recent extended borrowing capacity ($600 million 5-year credit facility.)

The stock price has held up decently. In comparison to industry peers, the equity is roughly flat over the past three months, versus declines of about 10% on average for most water utility stocks. Nevertheless, CWT shares remain ranked 5 (Lowest) for Timeliness and, thus, are not suitable for subscribers with a short-term horizon.

We look for improved financial performance beyond 2023. Indeed, California Water's first half of the year was uninspiring. A still-delayed rate case decision from state regulators, as well as unfavorable revenue rebalancing and softer customer usage, resulted in relatively weak revenues and earnings through the first six months of 2023. But better days probably lie ahead. Prospects for a rate case approval, along with improved customer usage and a wider base, suggest that top- and bottom-line results are poised to rebound in 2024. Moreover, we envision additional rate hike filings over the pull to late decade, as the company is apt to invest heavily in water system infrastructure upgrades and treatment facilities. Note that a portion of capital allocated for upgrades can typically be recouped via approved rate increases to customer.

Investors with a 3- to 5-year holding period should also turn the page, for now. At the recent quotation, California Water shares offer subpar long-term capital appreciation potential. The dividend yield is below average, as well, and isn't likely to garner the interest of income-seeking accounts.

Nicholas Patrikis *October 6, 2023*

(A) Basic EPS. Excl. nonrecurring gain (loss): '11, 4¢. Next earnings report due late Nov.
(B) Dividends historically paid in late Feb., May, Aug., and Nov. ■ Div'd reinvestment plan available.
(C) Incl. intangible assets. In '22 : $64.6 mill., $1.16/sh.
(D) In millions, adjusted for split.
(E) Excludes non-regulated revenues.

Company's Financial Strength	B++
Stock's Price Stability	95
Price Growth Persistence	85
Earnings Predictability	55

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MIDDLESEX WATER NDQ-MSEX

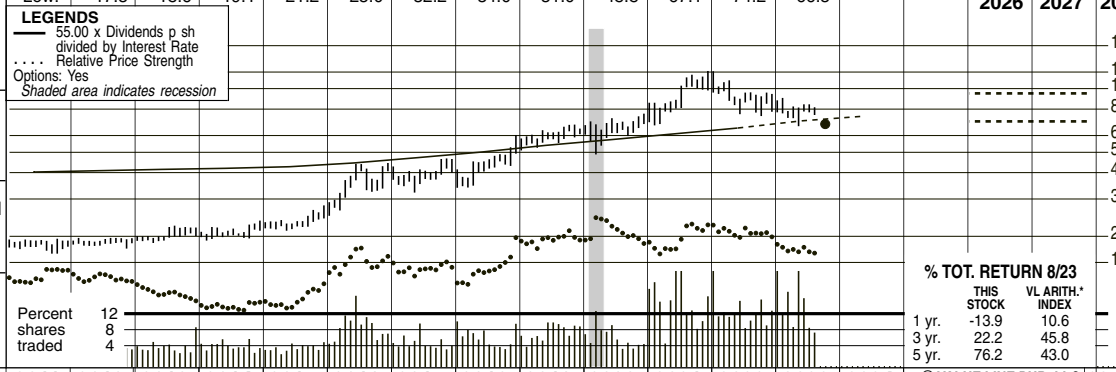
RECENT PRICE	P/E RATIO		RELATIVE P/E RATIO	DIV'D YLD	
68.00	26.5	(Trailing: 32.7 Median: 26.0)	1.62	1.8%	VALUE LINE

TIMELINESS 4 Raised 7/14/23
SAFETY 2 New 10/21/11
TECHNICAL 3 Raised 9/22/23
BETA .75 (1.00 = Market)

High:	19.6	22.5	23.7	28.0	44.5	46.7	60.3	67.7	76.1	121.4	121.1	90.6
Low:	17.5	18.6	19.1	21.2	25.0	32.2	34.0	51.0	48.8	67.1	74.2	66.5

Target Price Range
2026 | 2027 | 2028

LEGENDS
— 55.00 x Dividends p sh divided by Interest Rate
.... Relative Price Strength
Options: Yes
Shaded area indicates recession



18-Month Target Price Range

Low-High	Midpoint (% to Mid)
$61-$128	$95 (40%)

2026-28 PROJECTIONS

	Price	Gain	Ann'l Total Return
High	95	(+40%)	10%
Low	70	(+5%)	3%

Institutional Decisions

	4Q2022	1Q2023	2Q2023
to Buy	99	83	75
to Sell	70	96	99
Hld's(000)	12563	11875	12584

% TOT. RETURN 8/23

	THIS STOCK	VL ARITH.* INDEX
1 yr.	-13.9	10.6
3 yr.	22.2	45.8
5 yr.	76.2	43.0

2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	© VALUE LINE PUB. LLC	26-28
6.50	6.79	6.75	6.60	6.50	6.98	7.19	7.26	7.77	8.16	8.00	8.42	7.72	8.10	8.17	9.21	*9.70*	*10.05*	Revenues per sh	*11.10*
1.49	1.53	1.40	1.55	1.46	1.56	1.72	1.84	1.97	2.17	2.24	2.89	2.90	3.25	3.28	3.70	*3.40*	*3.80*	"Cash Flow" per sh	*4.10*
.87	.89	.72	.96	.84	.90	1.03	1.13	1.22	1.38	1.38	1.96	2.01	2.18	2.07	2.39	*2.40*	*2.75*	Earnings per sh A	*3.00*
.69	.70	.71	.72	.73	.74	.75	.76	.78	.81	.86	.91	.98	1.04	1.11	1.18	*1.28*	*1.35*	Div'd Decl'd per sh B■	*1.60*
1.66	2.12	1.49	1.90	1.50	1.36	1.26	1.40	1.59	2.91	3.08	4.40	5.11	6.04	4.53	5.18	*5.25*	*5.45*	Cap'l Spending per sh	*6.00*
10.05	10.03	10.33	11.13	11.27	11.48	11.82	12.24	12.74	13.40	14.02	15.17	18.57	19.81	20.99	22.65	*23.25*	*23.45*	Book Value per sh	*23.70*
13.25	13.40	13.52	15.57	15.70	15.82	15.96	16.12	16.23	16.30	16.35	16.40	17.43	17.47	17.52	17.64	*17.85*	*17.90*	Common Shs Outst'g C	*18.00*
21.6	19.8	21.0	17.8	21.7	20.8	19.7	18.5	19.1	25.6	28.4	22.2	29.7	30.1	44.3	38.6	*Bold figures are*		Avg Ann'l P/E Ratio	*28.0*
1.15	1.19	1.40	1.13	1.36	1.32	1.11	.97	.96	1.34	1.43	1.20	1.58	1.55	2.39	2.24	*Value Line*		Relative P/E Ratio	*1.30*
3.7%	4.0%	4.7%	4.2%	4.0%	4.0%	3.7%	3.7%	3.3%	2.3%	2.2%	2.1%	1.6%	1.6%	1.2%	1.3%	*estimates*		Avg Ann'l Div'd Yield	*1.9%*

CAPITAL STRUCTURE as of 6/30/23
Total Debt $367.9 mill. **Due in 5 Yrs** $43.7 mill.
LT Debt $350.4 mill. **LT Interest** $7.5 mill.
(Total interest coverage: 9.3x)
(46% of Cap'l)

Pension Assets-12/22 $84.8 mill.
Oblig. $87.8 mill.
Pfd Stock $2.4 mill. **Pfd Div'd:** $.1 mill.

Common Stock 17,748,000 shs.
as of 7/28/23

MARKET CAP: $1.2 billion (Small Cap)

2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		26-28
114.8	117.1	126.0	132.9	130.8	138.1	134.6	141.6	143.1	162.4	*173*	*180*	Revenues ($mill)	*200*
16.6	18.4	20.0	22.7	22.8	32.5	33.9	38.4	36.5	42.4	*43.0*	*49.0*	Net Profit ($mill)	*54.0*
34.1%	35.0%	34.5%	34.0%	32.7%	2.8%	- -	- -	2.8%	7.1%	*21.0%*	*21.0%*	Income Tax Rate	*21.0%*
1.9%	1.7%	1.9%	2.7%	3.1%	1.4%	3.4%	3.9%	3.9%	3.9%	*2.5%*	*2.5%*	AFUDC % to Net Profit	*2.5%*
40.4%	40.5%	39.4%	37.9%	37.5%	37.8%	41.5%	44.0%	45.3%	41.9%	*44.0%*	*41.5%*	Long-Term Debt Ratio	*40.5%*
58.7%	58.8%	59.8%	61.5%	61.8%	61.6%	58.2%	55.7%	54.4%	57.7%	*56.0%*	*58.0%*	Common Equity Ratio	*59.5%*
321.4	335.8	345.4	355.4	370.7	404.1	556.7	621.5	676.3	692.7	*742*	*722*	Total Capital ($mill)	*720*
446.5	465.4	481.9	517.8	557.2	618.5	705.7	796.6	865.4	920.6	*975*	*985*	Net Plant ($mill)	*1000*
5.9%	6.3%	6.6%	7.1%	6.9%	8.9%	6.7%	6.8%	6.0%	6.8%	*6.0%*	*7.0%*	Return on Total Cap'l	*8.0%*
8.7%	9.2%	9.6%	10.3%	9.8%	12.9%	10.4%	11.0%	9.9%	10.5%	*10.5%*	*11.5%*	Return on Shr. Equity	*12.5%*
8.7%	9.3%	9.6%	10.3%	9.9%	13.0%	10.4%	11.1%	9.9%	10.6%	*10.5%*	*11.5%*	Return on Com Equity	*12.5%*
2.4%	3.1%	3.5%	4.3%	3.8%	7.0%	5.4%	5.8%	4.6%	5.4%	*5.0%*	*6.0%*	Retained to Com Eq	*6.0%*
73%	67%	63%	58%	62%	46%	48%	48%	53%	49%	*53%*	*49%*	All Div'ds to Net Prof	*53%*

CURRENT POSITION ($MILL.)	2021	2022	6/30/23
Cash Assets	3.5	3.8	4.4
Other	30.9	33.5	36.2
Current Assets	34.4	37.3	40.6
Accts Payable	21.1	24.8	28.3
Debt Due	6.7	17.5	17.5
Other	28.8	75.6	41.8
Current Liab.	56.6	117.9	87.6

ANNUAL RATES of change (per sh)	Past 10 Yrs.	Past 5 Yrs.	Est'd '20-'22 to '26-'28
Revenues	2.5%	1.5%	*4.5%*
"Cash Flow"	8.5%	10.0%	*3.0%*
Earnings	9.5%	11.0%	*5.0%*
Dividends	4.0%	6.5%	*6.5%*
Book Value	6.5%	9.5%	*2.0%*

Cal-endar	QUARTERLY REVENUES ($ mill.) Mar.31	Jun. 30	Sep. 30	Dec. 31	Full Year
2020	31.8	35.3	39.9	34.6	141.6
2021	32.5	36.7	39.9	34.0	143.1
2022	36.2	39.7	47.7	38.8	162.4
2023	38.2	42.8	*50.0*	*42.0*	*173*
2024	*42.0*	*43.0*	*52.0*	*43.0*	*180*

Cal-endar	EARNINGS PER SHARE A Mar.31	Jun. 30	Sep. 30	Dec. 31	Full Year
2020	.44	.55	.72	.47	2.18
2021	.39	.62	.65	.41	2.07
2022	.68	.50	.80	.40	2.39
2023	.33	.55	*.90*	*.62*	*2.40*
2024	*.50*	*.65*	*.93*	*.67*	*2.75*

Cal-endar	QUARTERLY DIVIDENDS PAID B■ Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2019	.24	.24	.24	.2562	.98
2020	.2562	.2562	.2562	.2725	1.04
2021	.2725	.2725	.2725	.29	1.11
2022	.29	.29	.29	.3125	1.18
2023	.3125	.3125	.3125		

BUSINESS: Middlesex Water Company engages in the ownership and operation of regulated water utility systems in New Jersey, Delaware, and Pennsylvania. It also operates water and wastewater systems under contract on behalf of municipal and private clients in NJ and DE. Its Middlesex System provides water services to 61,000 retail customers, primarily in Middlesex County, New Jersey. In 2022, the Middlesex System accounted for 65% of operating revenues. At 12/31/22, the company had 350 employees. Incorporated: NJ. President, CEO, and Chairman: Dennis W. Doll. Officers & directors own 1.9% of the com. stock; BlackRock Inst. Trust Co., 14.6% (4/23 proxy). Add.: 485 C Route 1 South, Suite 400, Iselin, NJ 08830. Tele.: 732-634-1500. Int.: www.middlesexwater.com.

Middlesex Water delivered strong second-quarter financial results. Revenues of nearly $43 million rose roughly 8% year over year, largely thanks to previous base rate increases from the New Jersey Board of Public Utilities. Higher contract customer demand also played a role in the modest advance. Meanwhile, the company earned $0.55 per share in the June period, which was in line with consensus expectations. The figure improved 10% on an annual basis, with lower income taxes more than offsetting a slight uptick in operating and maintenance expenses. On balance, we are upping our current-year revenue estimate by $3 million, to $173 million. Our share-profit forecast remains intact, at $2.40.

Middlesex recently completed construction at its Park Avenue New Jersey treatment plant. The upgrade to the plant, which totaled about $52 million, was needed to restore groundwater treatment compliance with updated standards for maximum contaminant levels in certain compounds. At present, the facility is fully functional and in compliance with all drinking water standards. In addition to this, management will likely keep its foot on the gas, in terms of broad-based capital investment and infrastructure improvements.

The regulated water utility ought to have some wind at its back over the pull to late decade. For starters, overall water consumption ought to increase, mainly due to prospects for a healthier macroeconomic backdrop and a wider customer base. Moreover, as mentioned above, capital spending on water system enhancements, treatment plant upgrades, and pipeline replacements, suggests that leadership is likely to seek further rate hike approvals from state regulators.

The stock price continues to be under some pressure. Middlesex shares, which have been in a downward trend since early 2022, slipped more than 10% in value over the past three months. At the moment, MSEX stock is unfavorably ranked for relative year-ahead price performance. Total return potential three to five years hence is limited, too. Thus, patient subscribers would do well to turn the page at this juncture.

Nicholas Patrikis *October 6, 2023*

(A) Diluted earnings. Quarterly figures may not sum due to rounding. Next earnings report due early November.

(B) Dividends historically paid in mid-Feb., May, Aug., and November.■ Div'd reinvestment plan available.

(C) In millions.

Company's Financial Strength	B++
Stock's Price Stability	85
Price Growth Persistence	100
Earnings Predictability	90

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SJW GROUP NYSE-SJW

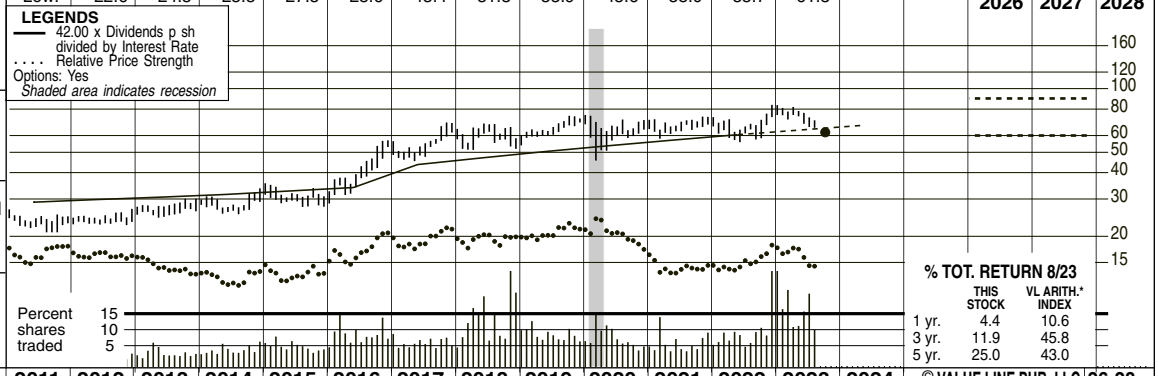
RECENT PRICE	62.20	P/E RATIO	22.0 (Trailing: 21.7 / Median: 25.0)	RELATIVE P/E RATIO	1.34	DIV'D YLD	2.4%	VALUE LINE

TIMELINESS 4 Lowered 9/15/23
SAFETY 3 New 4/22/11
TECHNICAL 3 Lowered 9/29/23
BETA .85 (1.00 = Market)

High:	26.9	30.1	33.7	35.7	56.9	69.3	68.4	74.5	75.0	73.7	83.9	83.7
Low:	22.6	24.5	25.5	27.5	28.6	45.4	51.3	53.9	45.6	58.0	55.7	61.3

Target Price Range
2026 | 2027 | 2028

LEGENDS
— 42.00 x Dividends p sh divided by Interest Rate
.... Relative Price Strength
Options: Yes
Shaded area indicates recession



18-Month Target Price Range

Low-High	Midpoint (% to Mid)
$59-$112	$86 (35%)

2026-28 PROJECTIONS

	Price	Gain	Ann'l Total Return
High	90	(+45%)	12%
Low	60	(-5%)	2%

Institutional Decisions

	4Q2022	1Q2023	2Q2023
to Buy	128	94	120
to Sell	86	113	91
Hld's(000)	27200	27281	26624

% TOT. RETURN 8/23

	THIS STOCK	VL ARITH.* INDEX
1 yr.	4.4	10.6
3 yr.	11.9	45.8
5 yr.	25.0	43.0

2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	© VALUE LINE PUB. LLC	26-28
11.25	12.12	11.68	11.62	12.85	14.01	13.73	15.76	14.97	16.61	18.97	14.00	14.78	19.77	19.01	20.15	*20.65*	*21.85*	Revenues per sh	*23.15*
2.30	2.44	2.21	2.38	2.80	2.97	2.90	4.42	3.86	4.76	5.24	3.29	3.13	5.28	5.13	5.79	*4.35*	*4.60*	"Cash Flow" per sh	*4.90*
1.04	1.08	.81	.84	1.11	1.18	1.12	2.54	1.85	2.57	2.86	1.82	.82	2.14	2.03	2.43	*2.75*	*2.95*	Earnings per sh A	*3.25*
.61	.65	.66	.68	.69	.71	.73	.75	.78	.81	1.04	1.12	1.20	1.28	1.36	1.44	*1.52*	*1.60*	Div'd Decl'd per sh B■	*1.80*
6.62	3.79	3.17	5.65	3.75	5.67	4.68	5.02	5.24	6.95	7.26	5.08	6.25	7.44	8.32	7.85	*8.00*	*8.25*	Cap'l Spending per sh	*8.75*
12.90	13.99	13.66	13.75	14.20	14.71	15.92	17.75	18.83	20.61	22.57	31.31	31.27	32.12	34.28	36.06	*37.10*	*40.00*	Book Value per sh	*42.50*
18.36	18.18	18.50	18.55	18.59	18.67	20.17	20.29	20.38	20.46	20.52	28.40	28.46	28.56	30.18	30.80	*31.00*	*30.00*	Common Shs Outst'g C	*30.00*
33.4	26.2	28.7	29.1	21.2	20.4	24.3	11.2	16.6	15.7	18.8	32.7	78.8	30.0	32.9	27.3	*Bold figures are*		Avg Ann'l P/E Ratio	*23.0*
1.77	1.58	1.91	1.85	1.33	1.30	1.37	.59	.84	.82	.95	1.77	4.20	1.54	1.78	1.58	*Value Line*		Relative P/E Ratio	*1.30*
1.7%	2.3%	2.8%	2.8%	2.9%	3.0%	2.7%	2.6%	2.5%	2.0%	1.9%	1.9%	1.9%	2.0%	2.0%	2.2%	*estimates*		Avg Ann'l Div'd Yield	*2.4%*

CAPITAL STRUCTURE as of 6/30/23
Total Debt $1563.6 mill. **Due in 5 Yrs** $44.3 mill.
LT Debt $1519.3 mill. **LT Interest** $50.0 mill.
(LT Interest Coverage: 9.2x)
(57% of Cap'l)

Pension Assets-12/22 $252.0 mill.
Oblig. $289.1 mill.
Pfd Stock None.
Common Stock 31,731,000 shs.

MARKET CAP: $2.0 billion (Mid Cap)

2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		26-28
276.9	319.7	305.1	339.7	389.2	397.7	420.5	564.5	573.7	620.7	*640*	*655*	Revenues ($mill)	*695*
23.5	51.8	37.9	52.8	59.2	38.8	23.4	61.5	60.5	73.8	*85.0*	*89.0*	Net Profit ($mill)	*98.0*
38.7%	32.5%	38.1%	38.8%	36.7%	20.6%	26.4%	12.0%	12.2%	10.3%	*21.0%*	*21.0%*	Income Tax Rate	*21.0%*
- -	- -	- -	- -	- -	- -	- -	- -	2.0%	6.4%	*1.5%*	*1.5%*	AFUDC % to Net Profit	*1.5%*
51.1%	51.6%	49.8%	50.7%	48.2%	32.7%	59.1%	58.4%	59.1%	57.3%	*56.0%*	*50.0%*	Long-Term Debt Ratio	*44.0%*
48.9%	48.4%	50.2%	49.3%	51.8%	67.3%	40.9%	41.6%	40.9%	42.7%	*44.0%*	*50.0%*	Common Equity Ratio	*56.0%*
656.2	744.5	764.6	855.0	894.3	1320.7	2173.6	2204.7	2527.5	2602.8	*2600*	*2400*	Total Capital ($mill)	*2275*
898.7	963.0	1036.8	1146.4	1239.3	1328.8	2206.5	2334.9	2497.5	2630.3	*2685*	*2725*	Net Plant ($mill)	*2825*
5.0%	8.3%	6.3%	7.4%	7.9%	3.9%	1.8%	4.0%	3.5%	4.0%	*4.0%*	*4.0%*	Return on Total Cap'l	*5.0%*
7.3%	14.4%	9.9%	12.5%	12.8%	4.4%	2.6%	6.7%	5.8%	6.6%	*7.5%*	*7.5%*	Return on Shr. Equity	*7.5%*
7.3%	14.4%	9.9%	12.5%	12.8%	4.4%	2.6%	6.7%	5.8%	6.6%	*7.5%*	*7.5%*	Return on Com Equity	*7.5%*
2.8%	10.2%	5.7%	8.6%	8.2%	1.8%	NMF	2.7%	2.0%	2.7%	*3.5%*	*3.5%*	Retained to Com Eq	*3.5%*
62%	29%	42%	31%	36%	60%	NMF	59%	66%	59%	*55%*	*54%*	All Div'ds to Net Prof	*55%*

CURRENT POSITION ($MILL.)	2021	2022	6/30/23
Cash Assets	10.9	12.3	25.5
Accts Receivable	53.7	58.2	58.5
Other	69.5	84.2	117.4
Current Assets	134.1	154.7	201.4
Accts Payable	30.4	29.6	36.4
Debt Due	39.1	4.4	44.3
Other	133.8	230.7	157.3
Current Liab.	203.3	264.7	238.0

ANNUAL RATES of change (per sh)	Past 10 Yrs.	Past 5 Yrs.	Est'd '20-'22 to '26-'28
Revenues	4.5%	3.0%	*3.0%*
"Cash Flow"	7.0%	3.0%	*-1.5%*
Earnings	7.5%	-2.0%	*6.5%*
Dividends	7.0%	9.0%	*5.0%*
Book Value	9.0%	10.5%	*3.5%*

Cal-endar	QUARTERLY REVENUES ($ mill.) Mar.31	Jun. 30	Sep. 30	Dec. 31	Full Year
2020	115.8	147.2	165.9	135.6	564.5
2021	114.8	152.2	166.9	139.8	573.7
2022	124.3	149.0	176.0	171.4	620.7
2023	137.3	156.9	*182*	*163.8*	*640*
2024	*140*	*165*	*185*	*165*	*655*

Cal-endar	EARNINGS PER SHARE A Mar.31	Jun. 30	Sep. 30	Dec. 31	Full Year
2020	.08	.69	.91	.46	2.14
2021	.09	.69	.64	.60	2.03
2022	.12	.38	.82	1.09	2.43
2023	.37	.58	*.95*	*.85*	*2.75*
2024	*.45*	*.60*	*1.00*	*.90*	*2.95*

Cal-endar	QUARTERLY DIVIDENDS PAID BD■ Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2019	.30	.30	.30	.30	1.20
2020	.32	.32	.32	.32	1.28
2021	.34	.34	.34	.34	1.36
2022	.36	.36	.36	.36	1.44
2023	.38	.38	.38		

BUSINESS: SJW Group engages in the production, purchase, storage, purification, distribution, and retail sale of water. It provides water service to approximately 231,000 connections with a total population of roughly one million people in the San Jose area and 16,000 connections that reach about 49,000 residents in the region between San Antonio and Austin, Texas. The company merged with Connecticut Water (10/19) which provides service to approx. 138,000 connections with a total population of 450,000 people. Has 757 employees. Officers and directors own less than 1.0% of outstanding shares (3/23 proxy). Chairman & CEO: Eric Thornburg. Incorporated: California. Address: 110 West Taylor Street, San Jose, CA 95110. Telephone: (408) 279-7800. Internet: www.sjwater.com.

Stock of SJW Group took a step back in price over the past three months. Similar to industry peers, shares of the domestic regulated water utility dipped approximately 10% in value since our early July review. The equity was trading around all-time high territory at the onset of 2023 but, since then, it has come under some selling pressure. Note that part of the contraction may well be due to profit taking. Looking at the coming six to 12 months, SJW shares have slipped several spots on our Timeliness Ranking Scale, to 4 (below average), and are now pegged to trail the year-ahead broader market.

We are maintaining our current year top- and bottom-line estimates following a solid June-period showing. Revenues of $157 million rose 5% year over year, while earnings of $0.58 per share jumped more than 50%. The strong results were bolstered by recent rate hikes across California and Maine, as well as lower taxes during the period. This largely offset reduced water usage in Maine and Texas due to weather. For 2023, we look for modest annual revenue and earnings expansion, to $640 million and $2.75 per share, respectively. Likewise, similar advances are probably in the cards for 2024.

The long term holds some promise. As a result of an aggressive capital allocation strategy (investment in water delivery systems, infrastructure, and treatment facilities), SJW is likely to file additional rate case requests across all operating regions in an effort to recoup a portion of these funds. Elsewhere, tuck-in acquisitions, such as the company's recent purchase of KT Water Development in Texas, should further support an expanding operating footprint. Lastly, prospects for increased water consumption and a wider customer base owing to a healthier economic backdrop is encouraging.

The dividend yield is decent but, even so, total return potential three to five years out leaves something to be desired. SJW stock currently offers an annual return which mirrors the *Value Line* median. That said, at the recent quotation, price upside potential over the pull to 2026-2028 is limited. All told, we think subscribers are best served staying on the sidelines, for now.

Nicholas Patrikis *October 6, 2023*

(A) Diluted earnings. Excludes nonrecurring losses: '08, $1.22; '10, $0.46. GAAP accounting as of 2013. Next earnings report due early November. Quarterly egs. may not add due to rounding.
(B) Dividends historically paid in early March, June, September, and December. ■ Div'd reinvestment plan available.
(C) In millions.
(D) Paid special dividend of $0.17 per share on 11/17.

Company's Financial Strength	B+
Stock's Price Stability	90
Price Growth Persistence	90
Earnings Predictability	45

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YORK WATER CO NDQ--YORW

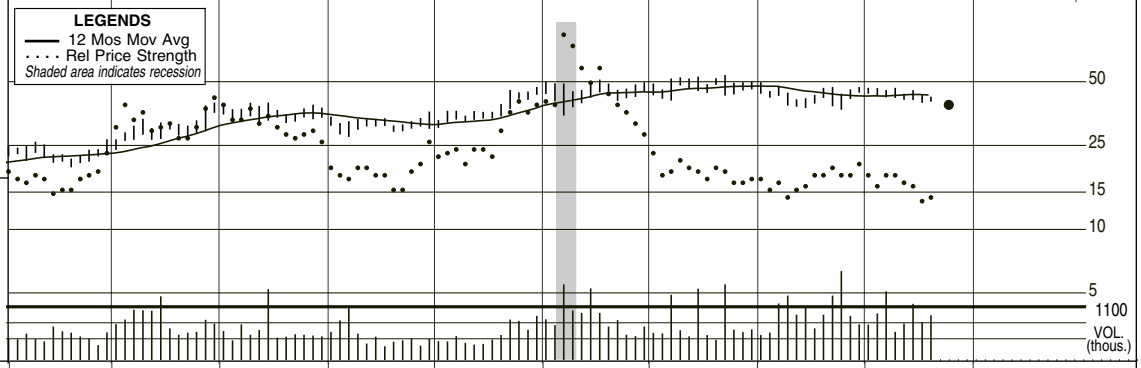
RECENT PRICE	TRAILING P/E RATIO	RELATIVE P/E RATIO	DIV'D YLD	
38.85	26.6	1.85	2.1%	VALUE LINE

RANKS

PERFORMANCE	3	Average
Technical	4	Below Average
SAFETY	2	Above Average
BETA .80		(1.00 = Market)

Financial Strength	B++
Price Stability	90
Price Growth Persistence	85
Earnings Predictability	100

High	26.67	39.85	39.86	36.10	47.27	51.27	53.77	49.77	46.88
Low	19.69	23.79	31.70	27.45	30.30	34.60	40.70	36.85	38.24



© VALUE LINE PUBLISHING LLC	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024/2025
REVENUES PER SH	3.68	3.70	3.77	3.74	3.96	4.12	4.20	4.20	--	
"CASH FLOW" PER SH	1.45	1.42	1.53	1.58	1.70	1.90	1.97	2.08	--	
EARNINGS PER SH	.97	.92	1.01	1.04	1.11	1.27	1.30	1.40	***1.53*** [A,B]	***1.59*** [C]***/NA***
DIV'D DECL'D PER SH	.60	.63	.65	.67	.70	.73	.76	.79	--	
CAP'L SPENDING PER SH	1.11	1.03	1.95	--	.16	.09	.91	.24	--	
BOOK VALUE PER SH	8.51	8.88	9.28	9.75	10.31	10.97	11.64	14.50	--	
COMMON SHS OUTST'G (MILL)	12.81	12.85	12.87	12.94	13.02	13.06	13.11	14.29	--	
AVG ANN'L P/E RATIO	23.5	32.8	34.6	30.3	33.8	35.7	36.7	30.7	***25.4***	***24.4/NA***
RELATIVE P/E RATIO	1.21	1.79	1.73	1.71	1.96	2.09	2.24	2.03	--	
AVG ANN'L DIV'D YIELD	2.6%	2.1%	1.9%	2.1%	1.9%	1.6%	1.6%	1.8%	--	
REVENUES ($MILL)	47.1	47.6	48.6	48.4	51.6	53.9	55.1	60.1	--	***Bold figures***
NET PROFIT ($MILL)	12.5	11.8	13.0	13.4	14.4	16.6	17.0	19.6	--	***are consensus***
INCOME TAX RATE	27.5%	31.3%	25.9%	15.7%	13.5%	10.8%	6.2%	.1%	--	***earnings***
AFUDC % TO NET PROFIT	1.6%	1.9%	6.7%	1.7%	2.5%	3.2%	7.2%	--	--	***estimates***
LONG-TERM DEBT RATIO	44.4%	42.6%	43.0%	42.5%	41.3%	46.3%	47.6%	40.2%	--	***and, using the***
COMMON EQUITY RATIO	55.6%	57.4%	57.0%	57.5%	58.7%	53.7%	52.4%	59.8%	--	***recent prices,***
TOTAL CAPITAL ($MILL)	196.3	198.7	209.5	219.5	228.7	266.8	291.5	346.6	--	***P/E ratios.***
NET PLANT ($MILL)	261.4	270.9	288.8	299.2	313.2	343.6	382.9	431.2	--	
RETURN ON TOTAL CAP'L	7.6%	7.2%	7.5%	7.3%	7.4%	7.1%	6.7%	6.4%	--	
RETURN ON SHR. EQUITY	11.5%	10.4%	10.9%	10.6%	10.7%	11.6%	11.1%	9.5%	--	
RETURN ON COM EQUITY	11.5%	10.4%	10.9%	10.6%	10.7%	11.6%	11.1%	9.5%	--	
RETAINED TO COM EQ	4.4%	3.4%	4.0%	3.8%	4.0%	5.0%	4.7%	4.3%	--	
ALL DIV'DS TO NET PROF	62%	67%	63%	64%	62%	57%	58%	55%	--	

[A]*No. of analysts changing earn. est. in last 25 days: 0 up, 0 down, consensus 5-year earnings growth not available.* [B]*Based upon one analyst's estimate.* [C]*Based upon one analyst's estimate.*

ANNUAL RATES

of change (per share)	5 Yrs.	1 Yr.
Revenues	2.5%	--
"Cash Flow"	6.0%	5.5%
Earnings	6.5%	7.5%
Dividends	4.0%	3.5%
Book Value	7.0%	24.5%

Fiscal Year	QUARTERLY SALES ($mill.) 1Q	2Q	3Q	4Q	Full Year
12/31/21	13.1	13.8	14.5	13.7	55.1
12/31/22	14.3	14.9	15.8	15.1	60.1
12/31/23	15.4	18.8			
12/31/24					

Fiscal Year	EARNINGS PER SHARE 1Q	2Q	3Q	4Q	Full Year
12/31/20	.31	.32	.36	.28	1.27
12/31/21	.28	.35	.36	.31	1.30
12/31/22	.29	.36	.40	.35	1.40
12/31/23	.26	.45	***.46***	***.36***	
12/31/24	***.29***				

Cal-endar	QUARTERLY DIVIDENDS PAID 1Q	2Q	3Q	4Q	Full Year
2020	.18	.18	.18	.18	.72
2021	.187	.187	.187	.195	.76
2022	.195	.195	.195	.195	.78
2023	.203	.203	.203		

INSTITUTIONAL DECISIONS

	4Q'22	1Q'23	2Q'23
to Buy	59	68	65
to Sell	53	42	47
Hld's(000)	6886	7043	7059

ASSETS ($mill.)	2021	2022	6/30/23
Cash Assets	.0	.0	.0
Receivables	4.6	6.7	6.1
Inventory	1.9	2.3	3.5
Other	4.8	5.2	5.8
Current Assets	11.3	14.2	15.4
Property, Plant & Equip, at cost	482.1	540.0	- -
Accum Depreciation	99.2	108.8	- -
Net Property	382.9	431.2	461.0
Other	64.7	65.2	67.1
Total Assets	458.9	510.6	543.5
LIABILITIES ($mill.)			
Accts Payable	6.7	10.8	14.4
Debt Due	7.5	.0	.0
Other	5.9	6.2	6.9
Current Liab	20.1	17.0	21.3

LONG-TERM DEBT AND EQUITY as of 6/30/23

Total Debt $157.8 mill. **Due in 5 Yrs.** NA
LT Debt $157.8 mill.
Including Cap. Leases NA
(43% of Cap'l)

Leases, Uncapitalized Annual rentals NA

Pension Liability None in '22 vs. None in '21

Pfd Stock None **Pfd Div'd Paid** None

Common Stock 14,309,000 shares
(57% of Cap'l)

INDUSTRY: Water Utility

BUSINESS: The York Water Company is an investor-owned water utility. The primary business of the company is to impound, purify to meet or exceed safe drinking water standards, and distribute water. It also operates three wastewater collection systems and eight wastewater collection and treatment systems. The company operates within its franchised water and wastewater territory, which covers portions of 54 municipalities within three counties in south-central Pennsylvania. Water service is supplied through its own distribution system. It obtains the bulk of its water supply for its primary system for York and Adams Counties from both the South Branch and East Branch of the Codorus Creek, which together have an average daily flow of 73.0 million gallons. The company is regulated by the Pennsylvania Public Utility Commission for both water and wastewater in the areas of billing, payment procedures, dispute processing, terminations, service territory, debt and equity financing and rate setting. Has 116 employees. C.E.O.: Joseph T. Hand Address: 130 East Market Street, York, PA 17401. Tel.: (717) 845-3601. Internet: www.yorkwater.com. *E.B.*

October 6, 2023

TOTAL SHAREHOLDER RETURN

Dividends plus appreciation as of 8/31/2023

3 Mos.	6 Mos.	1 Yr.	3 Yrs.	5 Yrs.
-3.47%	-5.84%	-5.57%	-5.80%	48.04%

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EXHIBIT TJB-COC-DT2

Liberty Utilities Rio Rico (Consolidated), Corp.
Risk Premium Estimates for Use In Modified CAPM
Based on *Duff and Phelps Cost of Capital Navigator Supplementary Data* Risk Study and Regression Data Equations

			Measures of size (Millions)						
Line No.	Company	Symbol	MV Equity[1]	Book Equity[1]	MVIC[1]	5 Yr Avg. Net Income[1]	Total Assets[1]	5 Yr Avg. EBITDA[1]	Sales
1	American States Water	AWR	$ 3,078	$ 710	$ 3,550	$ 82	$ 2,034	$ 165	$ 499
2	American Water Works	AWK	$ 27,120	$ 7,694	$ 38,046	$ 3,708	$ 2,034	$ 1,808	$ 3,920
3	Essential Utilities	WTRG	$ 10,020	$ 5,377	$ 16,391	$ 320	$ 15,719	$ 733	$ 1,878
4	California Water	CWT	$ 2,769	$ 1,318	$ 3,821	$ 85	$ 3,851	$ 269	$ 791
5	Middlesex	MSEX	$ 1,303	$ 399	$ 1,593	$ 37	$ 1,074	$ 72	$ 143
6	SJW Group	SJW	$ 2,024	$ 1,111	$ 3,516	$ 52	$ 3,633	$ 188	$ 574
7	York Water Company	YORW	$ 577	$ 207	$ 717	$ 16	$ 511	$ 33	$ 55
8	Liberty Utilities Rio Rico (Consolidated), Corp.		N/A	$ 35.2	N/A	$ 0.5	$ 28.7	$ 16.1	$ 4.8

[1] From Value Line Investment Anlayzer data weekly as of July 21, 2021.

Net Income Data ($ millions)

	Company	Symbol	2022	2021	2020	2019	2018	Average
9	American States Water	AWR	$ 78.4	$ 94.4	$ 86.4	$ 84.3	$ 63.9	$ 81.5
10	American Water Works	AWK	$ 3,792.0	$ 3,920.0	$ 3,777.0	$ 3,610.0	$ 3,440.0	$ 3,707.8
11	Essential Utilities	WTRG	$ 465.2	$ 431.6	$ 284.9	$ 224.5	$ 192.0	$ 319.6
12	California Water	CWT	$ 96.0	$ 101.1	$ 96.8	$ 63.1	$ 65.6	$ 84.5
13	Middlesex	MSEX	$ 42.4	$ 36.5	$ 38.4	$ 33.9	$ 32.5	$ 36.7
14	SJW Group	SJW	$ 73.8	$ 60.5	$ 61.5	$ 23.4	$ 38.8	$ 51.6
15	York Water Company	YORW	$ 19.6	$ 17.0	$ 16.6	$ 14.4	$ 13.4	$ 16.2
			2022	2021	2020	2019	2018	Average
16	Liberty Utilities Rio Rico (Consolidated), Corp.		$ 0.3	$ 1.7	$ 2.4	$ 1.4	$ (3.2)	$ 0.5

Liberty Utilities Rio Rico (Consolidated), Corp.
Risk Premium Estimates for Use In Modified CAPM
Based on *Duff and Phelps Cost of Capital Navigator Supplementary Data* Risk Study and Regression Data Equations

Line No.	EBITDA Data ($ millions) Company	Symbol	2022	2021	2020	2019	2018	Average
1	American States Water	AWR	$ 168	$ 181	$ 167	$ 169	$ 141	$ 165
2	American Water Works	AWK	$ 1,922	$ 1,832	$ 1,852	$ 1,752	$ 1,684	$ 1,808
3	Essential Utilities	WTRG	$ 1,073	$ 901	$ 700	$ 522	$ 470	$ 733
4	California Water	CWT	$ 297	$ 271	$ 305	$ 234	$ 240	$ 269
5	Middlesex	MSEX	$ 88	$ 69	$ 71	$ 67	$ 67	$ 72
6	SJW Group	SJW	$ 262	$ 200	$ 207	$ 143	$ 128	$ 188
7	York Water Company	YORW	$ 36	$ 34	$ 34	$ 33	$ 31	$ 33
8	Liberty Utilities Rio Rico (Consolidated), Corp.		$ 17.5	$ 15.5	$ 12.9	$ 12.7	$ 21.7	$ 16.1

	Regression Equation	MV Equity	Book Equity	MVIC	5 Yr Avg. Net Income	Total Assets	5 Yr Avg. EBITDA	Sales
9	Constant	10.540%	7.001%	10.292%	6.701%	8.634%	7.377%	8.547%
10	X Coefficient(s)	-1.983%	-1.169%	-1.846%	-1.433%	-1.449%	-1.450%	-1.423%

			RP_s (levered)								
	Company	Symbol	MV Equity	Book Equity	MVIC	5 Yr Avg. Net Income	Total Assets	5 Yr Avg. EBITDA	Sales	Average	
11	American States Water	AWR	3.62%	3.67%	3.74%	3.96%	3.84%	4.16%	4.71%	3.96%	
12	American Water Works	AWK	1.75%	2.46%	1.84%	1.59%	3.84%	2.65%	3.43%	2.51%	
13	Essential Utilities	WTRG	2.61%	2.64%	2.51%	3.11%	2.55%	3.22%	3.89%	2.93%	
14	California Water	CWT	3.71%	3.35%	3.68%	3.94%	3.44%	3.85%	4.42%	3.77%	
15	Middlesex	MSEX	4.36%	3.96%	4.38%	4.46%	4.24%	4.68%	5.48%	4.51%	
16	SJW Group	SJW	3.98%	3.44%	3.75%	4.25%	3.48%	4.08%	4.62%	3.94%	
17	York Water Company	YORW	5.06%	4.29%	5.02%	4.97%	4.71%	5.17%	6.07%	5.04%	
18	Average		3.59%	3.40%	3.56%	3.75%	3.73%	3.97%	4.66%	3.81%	[A]
18	Comparative Risk Study Risk Premium Adjustment									-1.81%	[B]
19	Adjusted Risk Premium - Size (RP_S)									**2.00%**	[C] = [A]-[B]
20											
21	Liberty Utilities Rio Rico (Consolidated), Corp.		N/A	5.19%	N/A	7.13%	6.52%	5.63%	7.57%	6.41%	[D]
22	Comparative Risk Study Risk Premium Adjustment									-1.87%	[E]
23	Adjusted Risk Premium - Size (RP_S)									4.54%	[F] = [D]+[E]
24	Adjusted Risk Premium - Size (RP_S) for	Liberty Utilities Rio Rico (Consolidated), Corp.								4.54%	[F]
25	Adjusted Risk Premium - Size (RP_S) for Water Proxy Group									2.00%	[G]
26	Indicated Risk Premium Over Proxy Group									**2.54%**	[H] = [F]-[G]

Liberty Utilities Rio Rico (Consolidated), Corp.
Comparative Risk Study - Adjustment to Size Premium
Based on *Duff and Phelps Cost of Capital Navigator Supplementary Data* Risk Study and Regression Data Equations

Step 1 - Identify the equivalent C exhibit for the B exhibits used to compute the size premium.
Step 2 - Indentify the fundamental risk characteristics of the companies of the equivalent portfolio in the C- exhibit.
Step 3 - Indentify the guideline portfolio in the D exhibit which has the most simliar fundamental risk characteristic found in Step 2 and find the smoothed average risk premium.
Step 4 - Indentify the guideline portfolio in the D exhibit which has the most simliar fundamental risk characteristic to the Company and find the smoothed average risk premium.
Step 5 - The diffence in smoothed average risk premiums is the maxmium indicated risk adjustment. The range of adjustments may be 0 or at the maximum depending on the circumstances.

Measures of size
(Millions)

Line No.	Company	Symbol	MV Equity[1]	Book Equity[1]	MVIC[1]	5 Yr Avg. Net Income[1]	Total Assets[1]	5 Yr Avg. EBITDA[1]	Sales
1	American States Water	AWR	$ 3,078	$ 710	$ 3,550	$ 82	$ 2,034	$ 165	$ 499
2	American Water Works	AWK	$ 27,120	$ 7,694	$ 38,046	$ 3,708	$ 2,034	$ 1,808	$ 3,920
3	Essential Utilities	WTRG	$ 10,020	$ 5,377	$ 16,391	$ 320	$ 15,719	$ 733	$ 1,878
4	California Water	CWT	$ 2,769	$ 1,318	$ 3,821	$ 85	$ 3,851	$ 269	$ 791
5	Middlesex	MSEX	$ 1,303	$ 399	$ 1,593	$ 37	$ 1,074	$ 72	$ 143
6	SJW Group	SJW	$ 2,024	$ 1,111	$ 3,516	$ 52	$ 3,633	$ 188	$ 574
7	York Water Company	YORW	$ 577	$ 207	$ 717	$ 16	$ 511	$ 33	$ 55

	Equivalent C Exhibit Portfolio Operating Margin		MV Equity	Book Equity	MVIC	5 Yr Avg. Net Income	Total Assets	5 Yr Avg. EBITDA	Sales	
	Company	Symbol	(Table C-1)	(Table C-2)	(Table C-4)	(Table C-3)	(Table C-5)	(Table C-6)	(Table C-7)	
8	American States Water	AWR	9.17%	9.09%	9.37%	9.69%	9.59%	9.15%	9.02%	
9	American Water Works	AWK	13.13%	12.36%	12.70%	14.85%	9.59%	12.45%	9.90%	
10	Essential Utilities	WTRG	11.69%	12.27%	12.17%	12.01%	11.76%	11.55%	10.13%	
11	California Water	CWT	9.15%	10.19%	9.47%	9.70%	9.92%	9.89%	9.37%	
12	Middlesex	MSEX	8.45%	8.30%	8.28%	8.85%	8.44%	8.21%	0.00%	
13	SJW Group	SJW	8.92%	10.05%	9.36%	9.13%	9.79%	9.38%	9.11%	
14	York Water Company	YORW	7.68%	7.66%	7.31%	7.13%	7.83%	7.06%	0.00%	
15	Proxy Group Average		9.74%	9.99%	9.81%	10.19%	9.56%	9.67%	6.79%	9.39%
16	Smoothed Average Risk Premium based upon OM									10.62%

Liberty Utilities Rio Rico (Consolidated), Corp.
Comparative Risk Study - Adjustment to Size Premium
Based on *Duff and Phelps Cost of Capital Navigator Supplementary Data* Risk Study and Regression Data Equations

Line No.	**Equivalent C Exhibit Portfolio CV(Operating Margin)** Company	Symbol	MV Equity (Table C-1)	Book Equity (Table C-2)	MVIC (Table C-4)	5 Yr Avg. Net Income (Table C-3)	Total Assets (Table C-5)	5 Yr Avg. EBITDA (Table C-6)	Sales (Table C-7)	
1	American States Water	AWR	22.29%	21.46%	20.97%	19.65%	20.00%	21.66%	28.90%	
2	American Water Works	AWK	13.30%	13.66%	13.15%	10.68%	20.00%	13.12%	17.41%	
3	Essential Utilities	WTRG	14.69%	14.21%	14.45%	14.46%	14.41%	15.05%	18.58%	
4	California Water	CWT	22.38%	18.39%	20.71%	19.50%	17.17%	18.42%	24.36%	
5	Middlesex	MSEX	25.23%	26.11%	25.45%	24.81%	25.50%	28.35%	0.00%	
6	SJW Group	SJW								
7	York Water Company	YORW	31.21%	33.74%	34.32%	37.66%	32.39%	40.90%	0.00%	
8	Proxy Group Average		21.52%	21.26%	21.51%	21.13%	21.58%	22.92%	14.87%	20.68%
9	Smoothed Average Risk Premium based upon CV (OM)									10.54%

	Equivalent C Exhibit Portfolio CV(ROE) Company	Symbol	MV Equity (Table C-1)	Book Equity (Table C-2)	MVIC (Table C-4)	5 Yr Avg. Net Income (Table C-3)	Total Assets (Table C-5)	5 Yr Avg. EBITDA (Table C-6)	Sales (Table C-7)	
10	American States Water	AWR	35.48%	34.92%	34.33%	31.14%	32.84%	34.52%	44.15%	
11	American Water Works	AWK	23.91%	25.88%	26.07%	20.59%	32.84%	25.38%	28.79%	
12	Essential Utilities	WTRG	27.80%	26.80%	26.40%	24.59%	28.71%	25.89%	32.29%	
13	California Water	CWT	35.63%	29.29%	33.41%	30.59%	29.64%	30.52%	39.25%	
14	Middlesex	MSEX	40.90%	41.65%	40.98%	40.11%	39.39%	42.80%	0.00%	
15	SJW Group	SJW								
16	York Water Company	YORW	47.69%	50.87%	51.05%	61.15%	47.02%	57.59%	0.00%	
17	Proxy Group Average		35.24%	34.90%	35.37%	34.69%	35.07%	36.12%	24.08%	33.64%
18	Smoothed Average Risk Premium based upon CV (ROE)									9.88%

Liberty Utilities Rio Rico (Consolidated), Corp.
Comparative Risk Study - Adjustment to Size Premium
Based on *Duff and Phelps Cost of Capital Navigator Supplementary Data* Risk Study and Regression Data Equations

Line No.	**Estimate of Risk Premium Adjustment**					
1				5 -Year Historical		
2	Company	Symbol	OM	CV (OM)	CV(ROE)	
2	American States Water	AWR	26.40%	7.98%	10.92%	
3	American Water Works	AWK	32.53%	3.69%	26.74%	
3	Essential Utilities	WTRG	34.99%	13.15%	21.61%	
4	California Water	CWT	22.12%	10.46%	13.77%	
5	Middlesex	MSEX	36.99%	5.83%	10.81%	
6	SJW Group	SJW	35.99%	10.59%	33.19%	
7	York Water Company	YORW	46.54%	5.40%	7.45%	
8	Proxy Group Average		33.65%	8.16%	17.78%	
	Proxy Group Risk Differences					
						Average
9	Smoothed Average Risk Premium From Equivalent D Exhibit		7.03%	9.37%	9.22%	8.54%
10	Smoothed Average Risk Premium From Equivalent C Exhibit		10.62%	10.54%	9.88%	10.35%
11	**Indicated Risk Adjustment**		-3.60%	-1.17%	-0.66%	-1.81%
						Recommended
12	Possible Risk Adjustment		0.00%	to	-1.81%	-1.81%
				5 -Year Historical		
			OM	CV (OM)	CV(ROE)	
13		0	109.43%	35.84%	61.27%	
						Average
14	Smoothed Average Risk Premium From Equivalent D Exhibit		3.70%	11.23%	10.50%	8.48%
15	Smoothed Average Risk Premium From Equivalent C Exhibit		10.62%	10.54%	9.88%	10.35%
16	Indicated Risk Adjustment		-6.92%	0.69%	0.62%	-1.87%
						Recommended
17	Possible Risk Adjustment		0.00%	to	-1.87%	-1.87%

EXHIBIT TJB-COC-DT3

Line No.										
1	Operating Income EBIT ($ in millions)							5-Year	Std	Co-efficient of variation
2			2022	2021	2020	2019	2018	Average	Dev.	of Operating Income
3	Company[1]	Symbol								
4	American States Water	AWR	126.63	140.98	130.50	133.35	100.99	126.49	15.193	0.1201
5	American Water Works	AWK	1,273.00	1,196.00	1,248.00	1,170.00	1,139.00	1,205.20	55.079	0.0457
6	Essential Utilities	WTRG	752.20	602.71	443.43	365.56	323.18	497.42	177.947	0.3577
7	California Water	CWT	182.16	162.06	206.16	144.48	156.43	170.26	24.257	0.1425
8	Middlesex	MSEX	64.75	48.36	52.33	49.90	51.47	53.36	6.545	0.1226
9	SJW Group	SJW	261.77	200.28	206.95	143.07	128.04	188.02	53.772	0.2860
10	York Water Company	YORW	25.86	24.68	25.63	24.98	23.66	24.96	0.870	0.0349
11	Proxy Group						Average	323.67	47.6662	0.1585
			2022	2021	2020	2019	2018	5-year Average	Std Dev.	Co-efficient of variation of Operating Income
12	Liberty Utilities Rio Rico (Consolidated), Corp.		13.75	12.50	10.54	10.54	19.62	13.39	3.739	0.2793
13	**Risk relative to the average risk of the proxy group**									**1.76**
14	Sales ($ in millions)		2022	2021	2020	2019	2018	5-year Average		
15	Company[1]	Symbol								
16	American States Water	AWR	491.53	498.85	488.24	473.87	436.82	477.86		
17	American Water Works	AWK	3,792.00	3,920.00	3,777.00	3,610.00	3,440.00	3,707.80		
18	Essential Utilities	WTRG	2,288.03	1,878.14	1,462.70	889.69	838.09	1,471.33		
19	California Water	CWT	846.43	790.91	794.31	714.56	698.20	768.88		
20	Middlesex	MSEX	162.43	143.14	141.59	134.60	138.08	143.97		
21	SJW Group	SJW	620.70	573.69	564.53	420.48	397.70	515.42		
22	York Water Company	YORW	60.06	55.12	53.85	51.58	48.44	53.81		
			2022	2021	2020	2019	2018	5-year Average		
23	Liberty Utilities Rio Rico (Consolidated), Corp.		13.81	13.65	12.44	11.42	10.96	12.46		
24	Operating Margin (%)									
25	Company[1]	Symbol	2022	2021	2020	2019	2018	5-year Average	Std Dev.	Co-efficient of variation of Operating Margin
26	American States Water	AWR	25.76%	28.26%	26.73%	28.14%	23.12%	26.40%	0.0211	0.0798
27	American Water Works	AWK	33.57%	30.51%	33.04%	32.41%	33.11%	32.53%	0.0120	0.0369
28	Essential Utilities	WTRG	32.88%	32.09%	30.32%	41.09%	38.56%	34.99%	0.0460	0.1315
29	California Water	CWT	21.52%	20.49%	25.95%	20.22%	22.40%	22.12%	0.0231	0.1046
30	Middlesex	MSEX	39.86%	33.79%	36.96%	37.07%	37.28%	36.99%	0.0216	0.0583
31	SJW Group	SJW	42.17%	34.91%	36.66%	34.03%	32.20%	35.99%	0.0381	0.1059
32	York Water Company	YORW	43.06%	44.78%	47.60%	48.43%	48.84%	46.54%	0.0251	0.0540
33	Proxy Group						Average	33.65%	0.0267	0.0816
			2022	2021	2020	2019	2018	5-year Average	Std Dev.	Co-efficient of variation of Operating Margin
34	Liberty Utilities Rio Rico (Consolidated), Corp.		99.55%	91.62%	84.70%	92.33%	178.96%	109.43%	0.3922	0.3584
35	**Risk relative to the average risk of the proxy group**									**4.39**

[1] Based on information from Value Line Investment Analyzer weekly ended February 8, 2023.

Line No.	Return on Equity (ROE)[1]		2022	2021	2020	2019	2018	5-year Average	Std Dev.	Co-efficient of variation of ROE
1										
2										
3	Company[1]	Symbol								
4	American States Water	AWR	11.0%	13.8%	13.5%	14.0%	11.4%	12.75%	0.0139	0.1092
5	American Water Works	AWK	10.7%	17.3%	11.0%	10.1%	9.7%	11.76%	0.0314	0.2674
6	Essential Utilities	WTRG	8.7%	8.3%	6.1%	5.8%	9.6%	7.68%	0.0166	0.2161
7	California Water	CWT	7.3%	8.6%	10.5%	8.1%	9.0%	8.69%	0.0120	0.1377
8	Middlesex	MSEX	10.6%	9.9%	11.1%	10.4%	13.0%	10.99%	0.0119	0.1081
9	SJW Group	SJW	6.6%	5.8%	6.7%	2.6%	4.4%	5.24%	0.0174	0.3319
10	York Water Company	YORW	9.5%	11.1%	11.6%	10.7%	10.6%	10.70%	0.0080	0.0745
11	Proxy Group		9.2%	10.7%	10.1%	8.8%	9.7%	9.69%	0.0159	0.1778

		2022	2021	2020	2019	2018	5-year Average	Std Dev.	Co-efficient of variation of ROE
12	Company	0.60%	4.00%	6.04%	4.15%	NM	3.70%	0.0227	0.6127
13	**Risk relative to the average risk of the proxy group**								**3.45**

[1] Based on information from Value Line Investment Analyzer weekly ended February 8, 2023.

1 Operating Leverage = Percent Change in Operating Income/Percent Change in Sales
2 (also a measure of business risk)

	Company[1]	Symbol	2022	2021	2020	2019	2018	5-year Average
3								
4								
5	American States Water	AWR	6.94	3.70	0.70	3.78	9.77	4.98
6	American Water Works	AWK	1.97	1.10	1.44	0.55	1.63	1.34
7	Essential Utilities	WTRG	1.14	1.26	0.33	2.13	1.06	1.18
8	California Water	CWT	1.77	49.97	3.83	3.26	15.67	14.90
9	Middlesex	MSEX	2.51	6.93	0.94	1.21	2.33	2.78
10	SJW Group	SJW	3.75	1.99	1.30	2.05	2.77	2.37
11	York Water Company	YORW	0.53	1.57	0.59	0.86	0.93	0.90
12	Average		2.66	9.50	1.30	1.98	4.88	4.06

		2022	2021	2020	2019	2018	5-year Average
13	Liberty Utilities Rio Rico (Consolidated), Corp.	8.21	1.92	275.82	23.40	NM	77.34
14	**Risk relative to the average risk of the proxy group**						**19.03**

[1] Based on information from Value Line Investment Analyzer weekly ended September 13, 2023.

Liberty Utilities Rio Rico (Consolidated), Corp. **0**
Comparative Risk Study
Beta Estimate Using Duff and Phelps Risk Study Portfolio Information

A. Beta Estimates for Water Sample Group and Company`

Line No.		Portfolio	Operating Margin	Portfolio	CV (Operating Margin)[1]	Portfolio	CV (ROE)[1]
1	Company	0	109.43%	5	35.84%	9	61.27%
2	Proxy Group	1	33.65%	19	8.16%	21	17.78%

		Portfolio Sum Beta[2]	Portfolio Sum Beta[3]	Portfolio Sum Beta[4]	Average
3	Company	0.90	1.26	1.19	
4	Proxy Group	0.88	1.00	0.93	
5	Percentage Difference	2.3%	26.0%	28.0%	**18.7%**

B. Assume percentage difference is the same for water utilities as companies in general

		Value Line Beta	Sum Beta
6	Proxy Group[5]	0.82	0.80
7	Implied Beta for Company[6]	0.97	0.95

Notes:
[1] CV stands for Coefficient of Variation,
[2] Source is Duff & Phelps Cost of Capital Navigator 2021 Supplementary Data Risk Study, Companies Ranked by Operating Margin.
[3] Source is Duff & Phelps Cost of Capital Navigator 2021 Supplmentary Data Risk Study, Companies Ranked by CV (Operating Margin).
[4] Source is Duff & Phelps Cost of Capital Navigator 2021 Supplmentary Data Risk Study, Companies Ranked by CV (Operating Margin).
[5] Source is Table 2.
[6] Calculated by multiplying (1+ percentage difference in risk study betas) times average beta for the proxy group.

Liberty Utilities Rio Rico (Consolidated), Corp.
Capital Asset Pricing Model (CAPM)

Line No.		Rf[1]		(beta[2]		RP_M[4])				=	k	CAPM Results From Table 10	Difference
1	Traditional CAPM	3.7%	+ (	0.97	x	7.11%)				=	10.60%	9.50%	1.10%
2													
3		Rf[1]		RP_M[4] x .25	+ (	(beta[2]	x	RP_M[4]	) x .75				
4	Empirical CAPM	3.7%	+	7.11%	x .25 + (	0.97	x	7.11%	) x .75	=	10.70%	9.80%	0.90%
5													
6		Rf[1]	+ (	beta[3]	x	RP_M[5]) +		RPs[6]					
7	Modified CAPM	3.7%	+ (	0.95	x	6.34%) +		2.00%		=	11.70%	10.80%	0.90%
8													
9													
10	Average										11.00%	10.00%	1.00%

Notes:

[1] Source Table 8.

[2] Implied VL Beta of Company. Source is page 3.

[3] Implied Sum Beta of Company. Source is page 3.

[4] Estimate of Market Risk Premium (MRP):

Historical MRP (1926-2022)	7.17%	Source is Duff & Phelps 2022 CRSP Decile Size Study - Supplmentary Exhibits.
Current MRP	7.04%	Source is Table 10
Average MRP	7.11%	

[5] Estimate of MRP

Historical MRP (1973-2022)	5.63%	Source is Duff & Phelps 2022 CRSP Decile Size Study - Supplmentary Exhibits.
Current MRP	7.04%	Source is Table 10
Average MRP	6.34%	

[6] Average proxy group adjusted size risk premium based upon Duff & Phelps Size Study data and Risk Study data. See

See Exhibit TJB-DT3