ORIGINAL

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BEFORE THE ARIZONA CORPORATION COMMISSION

COMMISSIONERS
KEVIN THOMPSON - CHAIRMAN
NICK MYERS - VICE-CHAIRMAN
LEA MÀRQUEZ PETERSON
RACHEL WALDEN
RENÉ LOPEZ

IN THE MATTER OF THE APPLICATION OF LIBERTY UTILITIES (LITCHFIELD PARK WATER & SEWER) CORP., AN ARIZONA CORPORATION, FOR A DETERMINATION OF THE FAIR VALUE OF ITS UTILITY PLANT AND PROPERTY AND FOR INCREASES IN ITS WATER RATES AND CHARGES FOR WATER UTILITY SERVICE AND FOR CERTAIN RELATED APPROVALS	DOCKET NO. W-01427A-25-0126 **APPLICATION**

OSBORN MALEDON ATTORNEYS AT LAW

Liberty Utilities (Litchfield Park Water & Sewer) Corp. ("Liberty Litchfield Park" or the "Company"), a public service corporation and Class A Utility under the Arizona Corporation Commission ("Commission") regulations, submits this Application ("Application") for an order determining the fair value of its utility plant and property and approving adjustments to its rates and charges for its water division, and states as follows:

1. **The Company**. Liberty Litchfield Park and its predecessors have served the west valley for decades. Liberty Litchfield Park provides water and wastewater utility service to portions of the west valley, including the City of Litchfield Park and portions of the Cities of Goodyear, Phoenix, and Avondale, as well as contract service to Luke Air Force Base and Valley Utilities Water Company. As of December 31, 2024, the Company served approximately 24,205 wastewater customer connections and 22,355 water connections.

2. **Rate Increase**. The Company is concurrently submitting applications for a water rate increase and a wastewater rate increase, and will request that the two

ACC - Docket Control - Received 6/30/2025 12:34 PM
ACC - Docket Control - Docketed 6/30/2025 2:09 PM

dockets be consolidated. The proposed increases in revenue requirements and bill impact for a customer with median usage is shown the table below.

	Increase in Revenue Requirement	%	Bill Impact for Average User
Water	$6,203,028	38.40%	$10.43
Wastewater	$11,586,379	53.76%	$24.49

3. **Test Year.** The Company's proposed rates were developed using a test year ending December 31, 2024. The Company will seek post test year plant through the end of December 31, 2025.

4. **Current Rates.** The Company's current rates were established in Decision No. 76799 (August 15, 2018) based on a test year ending December 31, 2016.

5. **Cost of Capital.** Liberty Litchfield Park requests a rate of return based on a weighted average cost of capital of 8.45%, based on a cost of equity of 10.80%, a cost of debt of 5.69%, and an equity ratio of 54%.

6. **Drivers of rate increase.** The main factors that result in the need for an increase in rates are: (a) significant capital investment in the Company's water and wastewater divisions, including the $105 million Sarival Wastewater Reclamation Facility ("WRF") and multiple new wells; and (b) expenses, the cost of capital projects, and interest rates have all increased since the end of the prior test year in 2016.

7. **Key issues**. The Application includes the following significant issues.

a. ***Capital Improvements.*** The Company has made significant capital improvements that have resulted in increases to rate base.

b. ***Formula Rates***. The Company will be requesting a formula rate mechanism to allow annual rate changes between rate cases. This provides for more gradual rate changes and improves the Company's opportunity to earn its revenue requirement, thus aligning rates with the cost of providing service.

c. ***Hook up fees***. The Company is updating its hook up fee ("HUF") tariff, including increases to its water hook up fee, as well as revisions to its wastewater HUF to ensure that large commercial and industrial customers pay a fair contribution towards the cost of offsite facilities needed to serve them.

d. ***Federal Compliance Costs***. To the extent a formula rate mechanism is not approved, or if federal compliance costs are not included in the mechanism, the Company seeks a Federal Compliance Cost Recovery Mechanism ("FCCRM").

8. **Customer benefits.** The Company is including the following voluntary concessions and measures to reduce rates or rate impacts to customers.

a. ***Settlement***. This Application carries over certain adjustments agreed to by its affiliates in their recent settlement agreement with Commission Staff and the Residential Utility Consumer Office, including the capitalization factor for capitalized overhead.

b. ***Financing***. Liberty Litchfield Park is concurrently filing a financing application for its water and wastewater divisions to balance its capital structure. The increased debt will lower the Company's equity ratio and thus lower its cost of capital.

c. ***Customer Assistance***. Liberty Litchfield Park is proposing updates and enhancements to its customer assistance tariff.

d. ***No fair value increment***. Liberty Litchfield Park is using its original cost rate base as its fair value rate base, and is therefore not seeking any return on a fair value increment.

9. **Community Outreach.** As discussed in the testimony of the Company's President, Moses Thompson, Liberty Litchfield Park is conducting a community outreach program in connection with this rate application. The Company held an open house for customers on April 29, 2025, and the Company has met with officials of the Cities of Goodyear, Phoenix, and Litchfield Park, elected officials, homeowners' associations, Commission Staff, and the Residential Utility Consumer Office. The Company will schedule additional meetings with stakeholders in the coming weeks.

10. **Witnesses**. The Company is submitting the Direct Testimony of the following witnesses in support of this Application.

Witness	Title	Topics
Moses Thompson	President	Case Overview; Sarival WRF
Matthew Garlick	Vice President, Technical Services	Sarival WRF; Pre-treatment tariff; FCCRM including the impact of forever chemicals; HUF
Terry Gilbertson	Senior Manager of Operations	Other capital improvements and Post Test Year Plant
Manasa Rao	Senior Director of Rates and Regulatory Affairs	Revenue Requirement; Certain rate base and income statement adjustments; formula rate mechanism
Regina Wise	Senior Manager of Rates and Regulatory Affairs	Emergency Water Augmentation Tariff; Fire Services Tariff; FCCRM; Customer Assistance Tariff; HUF
Peter Eichler	Senior Vice President, Business and Financial Planning	Cost Allocation Manual; Corporate Shared Services
Tom Bourassa	Rate consultant	Schedules; Cost of Service Study; Cost of Capital

11. **Tariff revisions**. Liberty Litchfield Park is seeking to revise various tariffs or add new tariffs, as discussed in the testimonies of Company witnesses Regina Wise, Manasa Rao, and Matthew Garlick. Clean and redlined copies of the proposed tariffs are included with the relevant testimonies.

12. **Supplemental Filing Materials**. In addition to this Application, the Direct Testimony, and associated rate schedules, the Company is also attaching the supplemental filing materials required by A.A.C. R14-2-103(B)(5), including the water or wastewater use data sheet, and the plant inventory. There are no Monitoring Assistance Program invoices because the Company does not participate in this program.

13. **Legal basis**. This Application is made pursuant to Article 15, Sections 3 and 4 of the Arizona Constitution, A.R.S. §§ 40-250, 40-251, 40-256, 40-361, 40-365, 40-367 and A.A.C. R14-2-103.

14. **Notice**. Any notices, pleadings, data requests, procedural orders, or other materials to be served on Liberty Lichfield Park should be sent to its attorneys as follows:

Timothy J. Sabo
Elias J. Ancharski
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2929 North Central Ave. 20th Floor
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Liberty Utilities (Litchfield Park Water & Sewer) Corp.
14920 W. Camelback Road
Litchfield Park, Arizona 85340
Stephen.Emedi@libertyutilities.com

With a copy to:

Manasa Rao
Senior Director of Rates and Regulatory Affairs
Regina Wise
Senior Manager of Rates and Regulatory Affairs
Liberty Utilities (Litchfield Park Water & Sewer) Corp.
14920 W. Camelback Road
Litchfield Park, Arizona 85340
Manasa.Rao@libertyutilities.com
Regina.Wise@libertyutilities.com

15. **Rate effective date**. The Company requests that the new rates and charges take effect no later than August 1, 2026.

WHEREFORE, Liberty Litchfield Park requests the following relief:

A. That the Commission or its assigned Administrative Law Judge issue a Procedural Order setting this matter for hearing at the earliest

opportunity, in accordance with the time frames set forth in A.R.S. § 40-256 and A.A.C. R14-2-103(B)(11) and setting forth notice requirement and other deadlines sufficient to meet the aforesaid time frames.

B. That the Commission enter a final order, at the earliest possible time, finding the Company's rate base, the rate of return to be earned on that rate base, and the overall revenue requirement for the Company, together with a schedule of rates and charges sufficient for the Company to earn the revenue requirement so established.

C. That the Commission enter a final order, at the earliest possible time, approving the Company's requests summarized in this Application and as more particularly set forth in the appendixes, schedules and testimony of the Company's witnesses as attached to this Application.

D. That the Commission enter a final order, at the earliest possible time, authorizing such other and further relief as may be appropriate to ensure that the Company has an opportunity to recovery its prudently incurred cost of service, including the cost of capital deployed in the provision of such service.

RESPECTFULLY SUBMITTED this 30th day of June, 2025.

OSBORN MALEDON, P.A.

By /s/ Timothy Sabo

Timothy J. Sabo
Elias Ancharski
Osborn Maledon, PA
2929 North Central Ave. 20th Floor
Phoenix, Arizona 85012

and

Stephen Emedi
Liberty Utilities (Litchfield Park Water & Sewer) Corp.
14920 W Camelback Rd
Litchfield Park, AZ 85340

Attorneys for Liberty Utilities (Litchfield Park Water & Sewer) Corp.

Copy e-filed this 30th day of June, 2025, with:

https://efiling.azcc.gov
ARIZONA CORPORATION COMMISSION
1200 West Washington Street
Phoenix, Arizona 85007

Copy of the foregoing emailed
This 30th day of June, 2025 to:

Utilities Division
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Office of General Counsel
legaldiv@azcc.gov
ARIZONA CORPORATION COMMISSION
1200 W Washington
Phoenix, Arizona 85007

/s/ Patricia Palmer

Direct Testimony

DIRECT TESTIMONY OF MOSES THOMPSON

ON BEHALF OF LIBERTY UTILITIES (LITCHFIELD PARK WATER & SEWER) CORP.

June 30, 2025

Table of Contents

I. INTRODUCTION AND QUALIFICATIONS 1

II. PURPOSE OF TESTIMONY 2

III. SUMMARY OF THE COMPANY AND THIS RATE CASE 2

IV. SARIVAL WASTEWATER TREATMENT PLANT 9

V. MAJOR ADDITIONS TO WATER PLANT 11

VI. CONCLUSIONS 12

I. INTRODUCTION AND QUALIFICATIONS

Q. Please state your name, employer, and occupation.

A. My name is Moses Thompson. I am employed by Liberty Utilities Service Corp. as President for Arizona and Texas. I am also the acting president for California. In addition, I am the President of Liberty Utilities (Litchfield Park Water & Sewer) Corp. ("Liberty Litchfield Park" or the "Company"). As such, I am responsible for the management and operations of the Company.

Q. Please describe your experience and qualifications.

A. I have over 25 years of management and executive level experience in utility engineering and operations. I have been with Liberty for about five years, starting as Director of Operations for Arizona and Texas in August 2020. I was then promoted to President for Arizona and Texas in August 2022.

Prior to that, I was Vice President of Operations for American Water Works in New York from 2018 to 2020, and Director of Operations and Engineering for Aqua America in North Carolina from 2014 to 2018. I was also Assistant Director of Public Utilities for the City of Portsmouth, Virginia from 2009 to 2013. I also have experience in the natural gas utility industry, including serving in several managerial roles at National Grid from 1993 to 2007, as Manager of Engineering for Virginia and Maryland for Atlanta Gas Light from 2007 to 2009, and Director of Midstream Operations for EQT Corporation from 2013-2014.

I have Bachelor of Science in Mechanical Engineering degree from the University of Rochester, and currently completing my MBA, with an emphasis on Information Technology, from Western Governors University.

II. PURPOSE OF TESTIMONY

Q. What is the purpose of your testimony?

A. I provide an overview of the Company and this rate case. I then discuss our Sarival Water Reclamation Facility—a significant $105 million capital investment and the Company's second water reclamation facility overall. I then discuss additional major investments we have made to increase our water production capacity.

III. SUMMARY OF THE COMPANY AND THIS RATE CASE

Q. Please provide an overview of the Company?

A. Liberty Litchfield Park has served the West Valley community for many years. The Company is part of Algonquin Power & Utilities Corp ("APUC"), a large utility holding company providing service throughout North America. Algonquin is a pure-play utility holding company that provides regulated wastewater, water, natural gas, and electric utility services to more than 1.2 million customer connections in 13 states, Canada, Bermuda, and Chile. The Company thus has access to Liberty Utilities' extensive resources to help the Company meet its obligations to our customers and our regulators.

The Company has about 22,355 water customers and 24,205 wastewater customers. While we provide both water and wastewater service to many customers, we do have wastewater only and some bulk water only customers.

Q. Please provide an overview of the infrastructure used to serve the Company's customers?

A. Our wastewater system has two water reclamation facilities, with a total treatment capacity of 11.3 million gallons per day ("MGD"), as well as

approximately 313 miles of both force and gravity collection mains. Our water system has 16 operating wells with a current total production capacity of 22 MGD, as well as 348 miles of distribution mains.

Q. Please provide an overview of the rate application.

A. We are asking for a revenue increase from test year revenues of $11.596 million (or 53.76%) for wastewater and $6.203 million (or 38.40%) for water. A residential customer with average usage would see an increase to their monthly bill of $10.43 (3/4 inch meter) for water and $24.49 for wastewater.

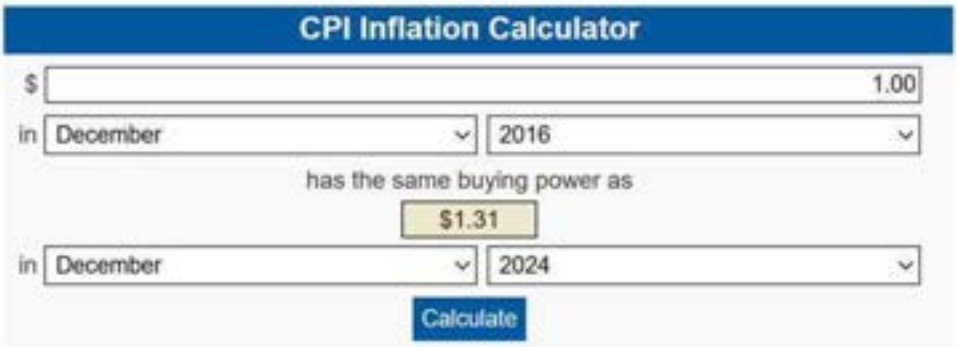
Q. What are the drivers of the rate increase?

A. As discussed in the next sections, we have made substantial capital investments in the Sarival Water Reclamation Facility, as well as significant capital investments in new wells and other water infrastructure. As a result, our rate base is significantly higher than in the Company's last rate case. In addition, the Company's current rates are based on a 2016 test year. Since that 2016 test year, there has been significant inflation, which has impacted all aspects of the Company's operations.

Q. You mentioned inflation. How much inflation has there been since the 2016 test year?

A. Cumulative inflation from December 2016 to December 2024 has been about 31%. In other words, it takes $1.31 to buy what could have been bought for $1 at the end of the last test year.

Figure 1: Consumer Price Index Inflation Calculator



Q. Please provide some more information on the impact of inflation.

A. Inflation has impacted all aspects of our business. This includes cost of chemicals for treatment, materials and equipment, purchased power and labor costs (internal and external). They have all increased substantially since the Company's last rate case. The impact of inflation is not only reflected in an increase in our operating expenses, but also in rate base due to higher construction and capital costs.

Q. Are there other factors that you anticipate will increase costs for the Company?

A. As discussed by Mr. Garlick and Ms. Wise, the United States Environmental Protection Agency has promulgated regulations pertaining to allowable levels of Per- and polyfluoroalkyl substances in our water systems. Complying with these regulations will require considerable investment, though we are trying to minimize impacts on our customers. While these anticipated costs are not part of this rate application, the Company is requesting approval of Federal Compliance Cost Recovery Mechanism ("FCCRM"), which is discussed in Mr. Garlick's testimony.

Q. You mentioned significant investments that the Company has made. Why has the Company made those investments?

A. These investments have been necessary to keep up with the significant growth the Company has experienced. Our service territory has seen substantial increases in residential customers, as well as in commercial and industrial demand (such as warehouses and the like in the Loop 303 corridor). The charts below show increase in customers, and increases in water gallons sold and in wastewater flows over time.

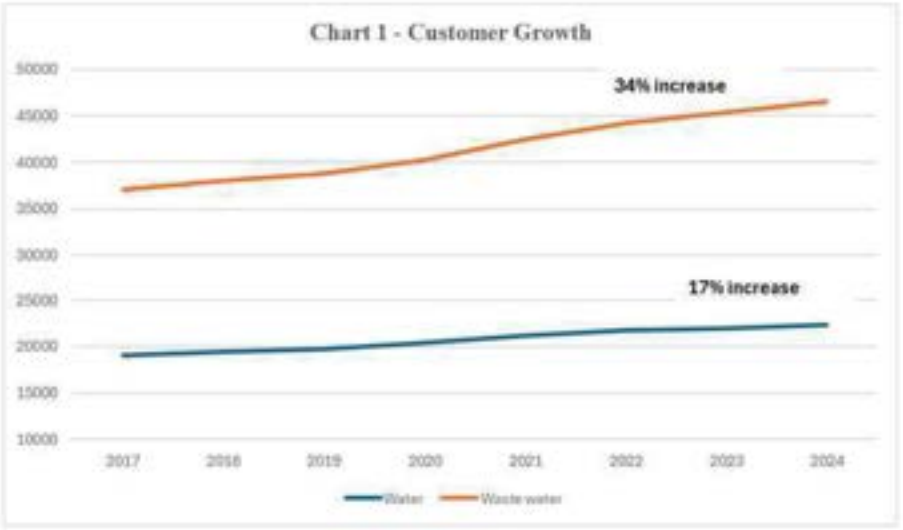


Chart 1 - Customer Growth
50000
45000
40000
35000
30000
25000
20000
15000
10000
34% increase
17% increase
2017
2018
2019
2020
2021
2022
2023
2024
Water
Waste water

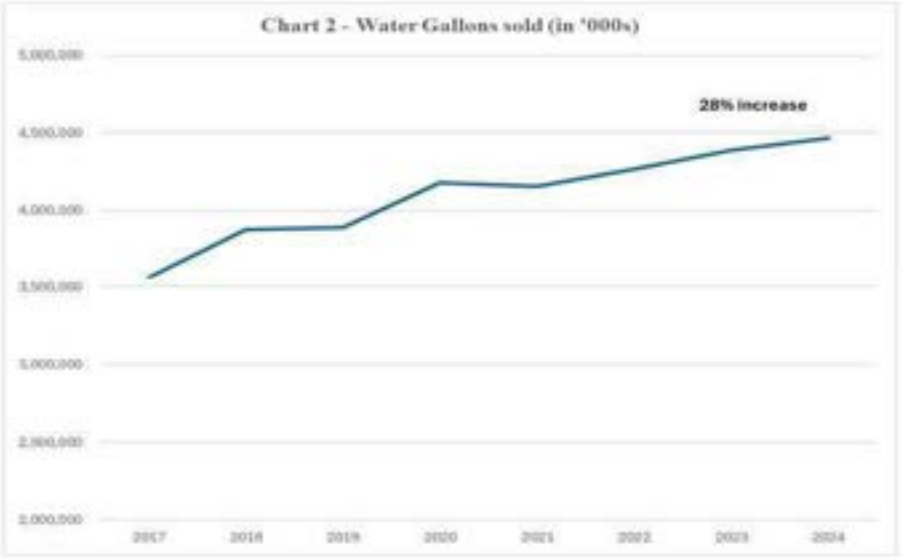


Chart 2 - Water Gallons sold (in '000s)
28% increase

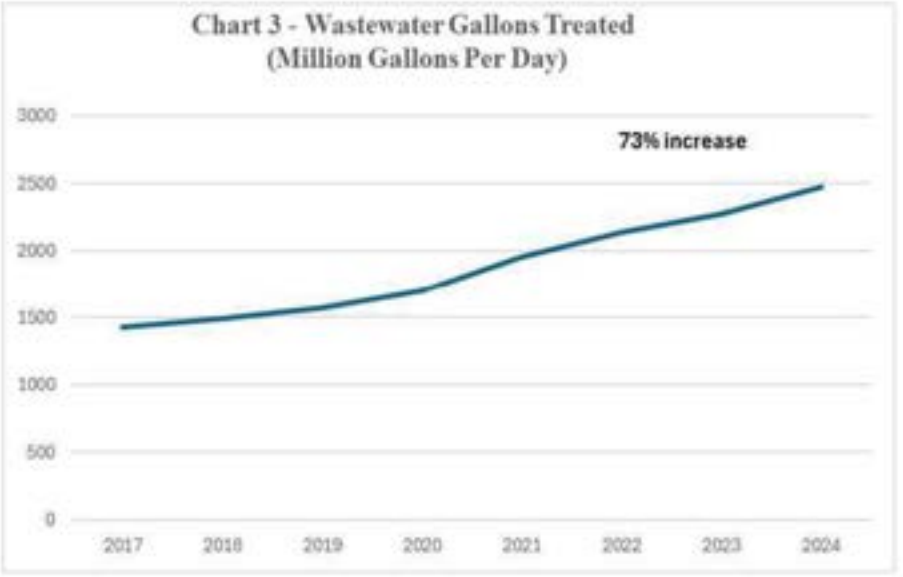


Chart 3 - Wastewater Gallons Treated
(Million Gallons Per Day)
3000
2500
2000
1500
1000
500
0
73% increase
2017
2018
2019
2020
2021
2022
2023
2024

Q. What steps has the Company taken to limit the rate increases for the benefit of customers?

A. Several of the Company's affiliates recently entered into a Settlement Agreement with the Commission Staff and RUCO, which was approved by the Commission in Decision 81361 (June 18, 2025). Our rate application includes many of the adjustments and approaches used in this Settlement Agreement. By including much of the input of Commission Staff and RUCO at the front end, we are hopeful that we can limit the issues in dispute. For example, we have followed the provisions of the Settlement Agreement regarding capitalized overhead costs.[1] Similarly, we have adopted the adjustments to certain corporate costs per the Settlement Agreement.[2] Moreover, we are using our original cost rate base as our fair value rate base, and we are therefore not seeking a return on the fair value increment.

Q. Does the Company maintain a Customer Assistance Tariff that provides bill discounts for certain customers?

A. Yes. In addition, we are proposing a new Customer Assistance Tariff ("CAT"), which will replace Liberty Litchfield Park's existing Alternate Rates for Water and Wastewater ("ARWW"). The CAT is an expanded program designed to alleviate financial hardship that customers might be facing. The CAT is described in the Direct Testimony of Regina Wise.

Q. Please describe the community outreach the Company has done regarding its rate application.

A. We provide regular briefings to community leaders of the cities that we serve such as City of Goodyear and City of Litchfield Park. In addition, we provided updates about this rate application to some of our larger customers and Homeowner Associations. Further, we hosted an in-person customer open house

[1] Decision No. 81361 at Ex. A, Settlement Agreement, Section III.C.3.
[2] *Id.* at Section III.C.4.

on April 29, 2025, where Liberty representatives from various departments of the Company such as Billing, Regulatory, Engineering, and Operations were available to address customer questions and concerns.

We take customer and community outreach very seriously, and the Company will continue its outreach efforts throughout the course of this proceeding to inform our customers of the rate case process and ensure that their questions are addressed.

Q. Is the Company seeking any adjustment mechanisms or surcharge mechanisms?

A. Yes. We are asking the Commission to approve the Cost of Service Reconciliation Mechanism ("CSRM"), a formula rate adjustor mechanism, in accordance with the Commission's Formula Rate Policy Statement. In the alternative, if the CSRM is not approved, the Company requests that the Commission approve a Federal Compliance Cost Recovery Mechanism, Property Tax Adjustment Mechanism, and Purchased Power Adjustment Mechanism.

Q. Are there other new or modified tariffs that the Company is proposing?

A. Yes. We are proposing an Emergency Water Augmentation Tariff, Industrial Fire Services Tariff, and a revised Pre-treatment Tariff.

Q. What witnesses are providing Direct Testimony in support of the Company's Rate Application?

A. In addition to myself, the following witnesses are providing Direct Testimony:

Witness	Title	Topics
Matthew Garlick	Vice President, Technical Services	Sarival WRF; Pre-treatment tariff; FCCRM including the impact of forever chemicals; Hook Up Fee tariff revisions
Terry Gilbertson	Senior Manager of Operations	Other capital improvements and Post Test Year Plant
Manasa Rao	Senior Director of Rates and Regulatory Affairs	Revenue Requirement; Post Test year Plant, Certain rate base adjustments; Rate case expense; CSRM
Regina Wise	Senior Manager of Rates and Regulatory Affairs	Emergency Water Augmentation Tariff; Fire Services Tariff; FCCRM; Customer Assistance Tariff; HUF Tariff
Peter Eichler	Senior Vice President, Business and Financial Planning	Cost Allocation Manual; Corporate Shared Services
Tom Bourassa	Rate consultant	Schedules; Cost of Service Study; Cost of Capital

Although I have provided an overview of our rate application, the details of the calculations are provided by these other witnesses.

Q. Mr. Thompson, please discuss the water and wastewater capacity recently faced by the Company.

A. On the water side, some of our customers experienced reduced water pressures, and on the wastewater side, developers were impacted by capacity limitations.

These challenges were the result of several factors, including extreme summer heat, equipment issues, significant customer growth, and delays in completing certain capacity additions.

We responded by prioritizing the completion of key capital projects that ensure we will meet demand and customer needs now and into the future. As President, my focus is on providing safe and reliable service to our customers and maintaining operational resilience in the face of challenges that may arise. So is the rest of my team. The investments we've made were necessary, prudent and useful in providing safe and reliable water and wastewater service to our customers and give us confidence that we'll continue to accomplish those goals.

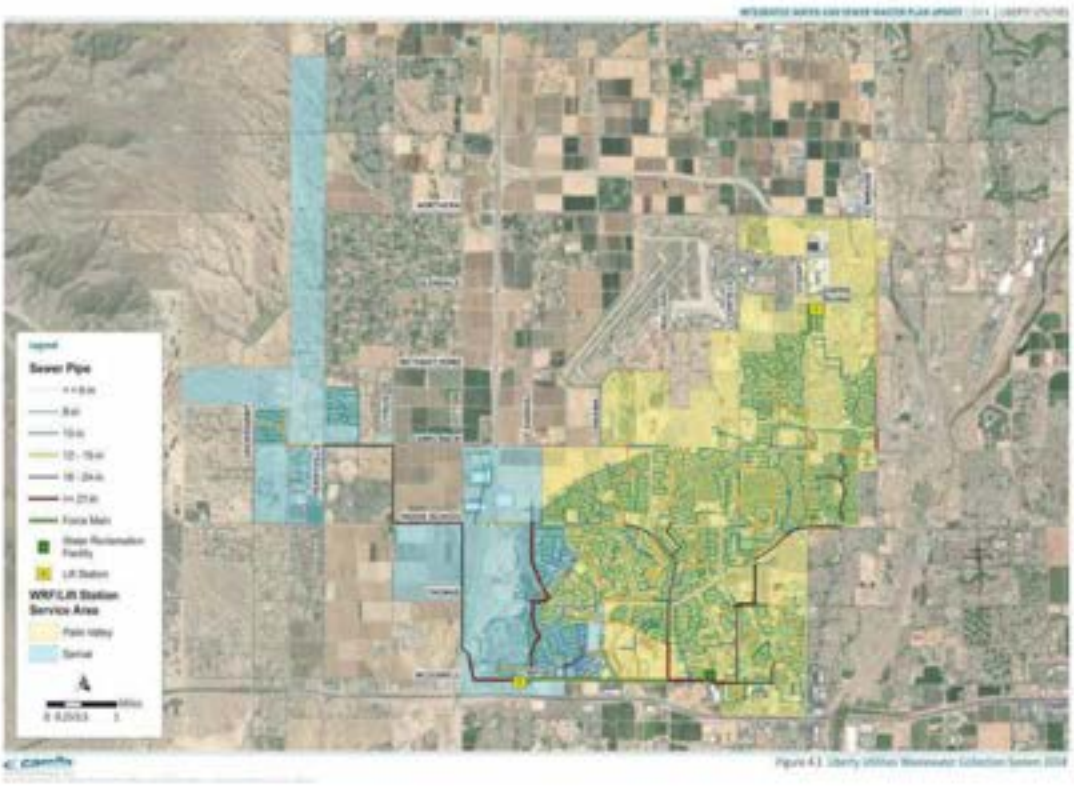
In summary, we have taken the following steps to address these issues:

- We have invested considerable capital in water and wastewater capacity additions, as I discuss in the following sections;
- We received approval for an amended water curtailment plan;
- We have modified our operating procedures, including to make sure we take advantage of the interconnection with the City of Goodyear; and
- We have continued to improve our communication with our customers, the cities we serve, and the developer community.

IV. SARIVAL WASTEWATER TREATMENT PLANT

Q. What is the Sarival Water Reclamation Facility?

A. The Sarival Water Reclamation Facility ("WRF") is the Company's second WRF. It provides four million gallons per day of additional treatment capacity to the Company. The Sarival WRF serves the western portion of the Company's service area. The location of the Company's two WRFs is shown below:



The Sarival WRF was always planned as a second WRF once there was sufficient need. Planning for the Sarival WRF goes back at least to 2000, when it was included in the Company's Maricopa Association of Governments Section 208 Plan Amendment. The site was acquired in 2004, with an additional parcel purchased in 2009. The construction contract was awarded in May 2022, with construction starting on July 5, 2022. This was a large and complex construction project, as shown by the photos included in Mr. Garlick's Direct Testimony. Mr. Garlick also provides more details on this significant project.

Start up of the Sarival WRF began in August 2023, with the Sarival WRF commissioned in March 2024. Once the Sarival WRF was in place, some flows that formerly went to the Company's Palm Valley WRF were diverted to Sarival.

Q. What was the cost of the Sarival WRF and how did the Company pay for that major capital investment?

A. Yes. The Sarival WRF cost approximately $105 million. To reduce the impact on ratepayers, the Company used approximately $25 million in hook up fees to partially cover these costs. Thus, the Company invested about $80 million in the Sarival Plant. This is a very significant investment for the Company, in fact, its single largest investment in Arizona to date.

Q. Has the Company made other investments in the wastewater system?

A. Yes, Mr. Terry Gilbertson discusses this in his Direct Testimony. Overall, our wastewater rate base has increased from $44,135,475 in the 2016 test year, to $133,887,159 in this case, an increase of $89,751,684 or 203.35%.

Q. Did the Commission approve an accounting order regarding deferral of certain costs for the Sarival plant.

A. Yes, the Commission approved an accounting order in Decision No. 80122 (Mar. 20, 2025). Ms. Manasa Rao describes the order and how it impacts rates in this case in her Direct Testimony.

V. MAJOR ADDITIONS TO WATER PLANT

Q. Has the Company also made substantial capital investments in its water system?

A. Yes. Again, Mr. Gilbertson provides the details in his Direct Testimony. In particular, we have brought online additional wells to increase our water production capacity. Those new wells include Marbella Well # 2, which provides about half a million gallons per day, and Well 19B, which provides approximately 1 million gallons per day. Additionally, the Company anticipates bringing the Monument Point Well online later this year, which will provide about 0.86 million gallons per day.

Overall, our water rate base has increased from $40,769,188 in the 2016 test year, to $69,765,704 in this case, an increase of $28,996,516 or 71.12%.

VI. CONCLUSIONS

Q. Mr. Thompson, do you have any concluding thoughts.

A. Rate increases are never popular. We have attempted to limit the impact, by carrying over many provisions of the recent Settlement Agreement approved in Decision No. 81361. The Company has invested significantly in both the water and wastewater systems—this is a major driver of the rate increases. Further, the Company's current rates are based on a 2016 test year, and therefore it is time to update the rates. We look forward to working with the Commission Staff and other stakeholders to answer any questions they have.

DIRECT TESTIMONY OF MATTHEW GARLICK

ON BEHALF OF LIBERTY UTILITIES (LITCHFIELD PARK WATER & SEWER) CORP.

June 30, 2025

Table of Contents

I. INTRODUCTION AND QUALIFICATIONS 1

II. PURPOSE OF TESTIMONY 2

III. SARIVAL WATER RECLAMATION FACILITY 2

V. FEDERAL COMPLIANCE COST RECOVERY MECHANISM 10

VI. HOOK UP FEE ("HUF") 13

VII. CONCLUSIONS 15

I. INTRODUCTION AND QUALIFICATIONS

Q. Please state your name, employer, and occupation.

My name is Matthew Garlick. I am employed by Liberty Utilities Service Corp. ("Liberty Utilities") as Vice President, Technical Services – Water. In that role, I am responsible for water quality, Geographic Information Systems, policies and procedures, long-term planning, asset management, technical training, and operator certification. These responsibilities are nationwide, including for Liberty Utilities (Litchfield Park Water & Sewer) Corp. ("Liberty Litchfield Park" or the "Company").

Q. Please describe your experience and qualifications.

A. I have worked at Liberty Utilities for the last 25 years, joining in 2000 as technical services manager. After a few years, I became a business manager, and in March 2012 I was named Director of Operations. In June 2015, I was promoted to President of Liberty Utilities' water and wastewater utilities in Arizona and Texas, a role I held for seven years. Subsequently, I transitioned to my current role.

Prior to joining Liberty Utilities, I spent 15 years with an engineering firm working as senior project geologist. My duties included directing and supporting other project scientists working on various Arizona Water Quality Assurance Revolving Fund ("WQARF") groundwater remedial projects.

I hold a Bachelor of Science degree from Northern Arizona University in Earth Science with an emphasis in geology. I have been a member of various professional organizations such as the American Water Works Association. I have also been a board member and Vice President of the Water Utilities Association of Arizona and board member of the Independent Water and Sewer Companies of Texas. I am an Arizona Department of Environmental Quality ("ADEQ") certified

operator (Grade 3 for Water Distribution and Grade 4 for Water Treatment, Wastewater Treatment, and Wastewater Collection). My ADEQ Operator ID is OP010500. I am also a certified backflow specialist.

Q. Have you previously testified before the Commission?

A. Yes. I have testified in various proceedings, such as Liberty Litchfield Park's last rate case[1] and its recent application to expand its Certificate of Convenience and Necessity.[2]

II. PURPOSE OF TESTIMONY

Q. What is the purpose of your testimony?

A. My testimony focuses on our Sarival Water Reclamation Facility ("WRF"), which is one of the most significant projects in the Company's history. I will also discuss our wastewater pretreatment tariff and the operational reasons that support our proposed Federal Compliance Cost Recovery Mechanism ("FCCRM") and our proposed revisions to the hook up fee.

III. SARIVAL WATER RECLAMATION FACILITY

Q. Please discuss the history of the Sarival WRF.

A. The Sarival WRF plant has been in the Company's plans since I joined a quarter century ago. It is very gratifying to see this project come to completion and to see it now serving customers.

For many years, the Palm Valley WRF was Liberty Litchfield Park's sole WRF. The Palm Valley WRF was built in 2002, replacing older, antiquated treatment

[1] Docket No. SW-01428A-17-0058 et al.
[2] Docket No. SW-01428A-24-0191.

facilities. As the Company's first 21st century plant, the Palm Valley WRF uses natural, biological processes to treat sewage to become highly treated, Class A+ reclaimed water. It does so using a Sequential Batch Reactor ("SBR") process. With additional capacity added in 2024, Palm Valley now has a capacity of 6.9 million gallons per day.

The Company has long planned to add the Sarival WRF as a second WRF when there were sufficient flows. For example, the Sarival WRF was included in the Company's Maricopa Association of Governments ("MAG") Section 208 Amendment in 2000, and the Sarival WRF has been reflected in subsequent MAG Section 208 amendments since that time.[3]

Liberty Litchfield Park acquired the site for the Sarival WRF in 2004 and an additional parcel was acquired in 2009.

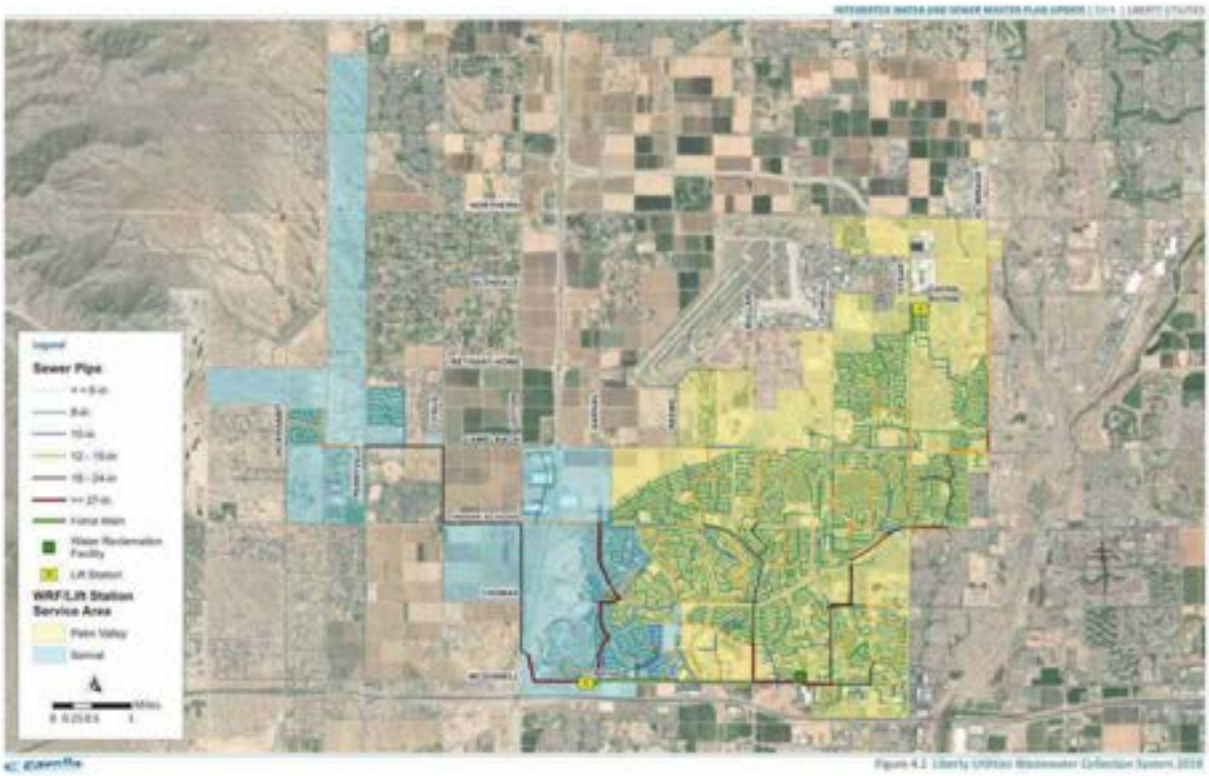
The Palm Valley WRF reached 90% of its treatment capacity in the first quarter of 2022, by which time design for the Sarival WRF was already underway. The Sarival construction contract was awarded on May 11, 2022, and construction began on July 5, 2022. Start-up began in August 2023, and the Sarival WRF was commissioned and placed in service in March 2024.

Q. What areas does the Sarival WRF serve?

A. The Sarival WRF generally serves the western side of the Company's wastewater service area, as shown in the map below. The land in this area slopes downward from north to south. Thus, the Palm Valley WRF and Sarival WRFs are both located at the southern edge of the Company's wastewater service area, enabling

[3] See e.g. https://azmag.gov/portals/0/Documents/WQAC_2013-02-14_MAG-208-Plan-Amendment-for-Litchfield-Park-Service-Company-dba-Liberty-Utilities-Service-Area-Expansion.pdf (July 2012 Plan Amendment)

the maximum use of gravity flows to move the wastewater. Gravity flows are highly reliable. However, the Company is investing in the ability to move flows between the two WRFs, which will enable the most efficient use of existing capacity, as well as adding operational flexibility.



Q. Was this a complex construction project?

A. Yes. Construction took nearly two years, not counting design work. We worked closely with the design-build contractor, PERC Water, to complete this complex project. To give some idea of the scale of this project, I am attaching construction photographs as Appendix MG Dir.1.

Q. Why did the Company use a design-build contract?

A. Using these contracts is a good practice for complex projects. Integrating the design and construction within one firm can provide a number of benefits,

including a focus on a constructable design, better collaboration, reduced cost, and faster project completion.

Q. Has the Sarival WRF won any awards?

A. Yes. PERC Water won the Wastewater Treatment Project of the Year Award for the Sarival WRF, awarded by the Arizona Water Association.[4] The award noted the innovative combination of closed-loop reactors and membrane bioreactors, which produce high-quality reclaimed water. The award also noted the use of smart controls, compact design, and low-energy systems to help the facility achieve top-tier performance with a smaller environmental footprint.

Q. What type of technology is used at the Sarival WRF?

A. As with the Palm Valley WRF, we selected a natural biological treatment process. Specifically, the Sarival WRF uses membrane bioreactors. We believe this is now the best available treatment technology. The membrane bioreactors differ from the sequential batch reactors used in the Palm Valley WRF in using a membrane as a physical barrier in a continuous process to separate solids, which enables very high effluent quality and high biomass concentration.

Q. Please provide more detail on the Sarival WRF treatment process.

A. The treatment process includes an existing influent pump station ("IPS") which includes three (3) new 5.0 million gallon per day pumps that lift influent to a headworks consisting of two (2) 6 mm mechanical coarse screens, two (2) vortex grit removal units and classifiers, and two (2) perforated 2 mm fine screens. The IPS and headworks are fully enclosed under decking with a 4,000 Cubic Feet per Minute ("CFM") activated carbon media odor control system equipped with a mist eliminator (with spare element) and redundant fan.

From the headworks, influent is mixed with return activated sludge ("RAS") in a trough prior to being sent to two (2) Closed Loop Reactor ("CLR") secondary

[4] See https://waterfm.com/perc-water-wins-arizona-water-associations-project-of-the-year/

treatment process trains. Each CLR contains an anoxic zone with two low-speed geared mixers, a swing zone, and aeration zone with fine bubble diffusion. From the CLRs, mixed liquor suspended solids ("MLSS") flows, via equalizer pipes, to a feed trough. From the feed trough, four (4) dedicated 9.1 million gallon per day ("MGD") feed pumps feed MLSS to four (4) membrane bio-reactor ("MBR") separation tanks. From the MBR trains, four (4) permeate pumps deliver effluent to two (2) chlorine contact basins that use sodium hypochlorite, and a final effluent reclamation pump station with three (3) recycled water pumps. Two (2) Waste Activated Sludge ("WAS") pumps will convey sludge and scum from the MBR separation tanks/WAS Collection Pit to the Sludge Holding Tank located at the Bio-solids Dewatering Building. The dewatering equipment consists of an aerated sludge holding tank and two (2) centrifuges, as part of a packaged skid system, which will dewater sludge to a cake. The aerated WAS storage tank has a nominal capacity of 12,000 gallons and a connection for emergency liquid hauling.

In an emergency, liquid sludge can be transported to Liberty's Palm Valley WRF (APP Inventory #100310) for storage and dewatering prior to disposal. The dewatered solids will be discharged to an offloading conveyor and transferred to 20-ton roll-off bins. Dewatered solids, screenings and grit will be hauled off to an approved sanitary landfill for disposal. The biosolids dewatering building is fully enclosed with a 12,000 CFM activated carbon media odor control system equipped with a redundant fan. A Process Flow Diagram is included as Appendix MG Dir.2.

Q. How much did the Sarival WRF cost?

A. Approximately $105 million.

Q. What permits were required for the Sarival WRF?

A. Required permits included the Aquifer Protection Permit ("APP") and the Arizona Pollution Discharge Elimination System Permit ("AZPDES"). The APP and AZPDES permits are attached as Appendices MG_ Dir.3 and 4.

Q. What is the capacity of the Sarival WRF?

A. The Sarival WRF is designed to meet an average daily flow of 4.0 million gallons per day ("MGD"), with a maximum average flow of 4.4 MGD. The Sarival WRF was designed and built to allow for modular additions, and it can be expanded in three phases to up to 12 million gallons per day. However, the MAG Section 208 approves the expansion currently up to 8.2 MGD.

Q. What are the current and committed flows to the Sarival WRF?

A. Upon entering service, flows to the Sarival WRF rapidly reached 2.0 MGD (approximately 50% of current capacity) due to diversion of flows formerly going to the Palm Valley WRF. Adding in capacity committed to new developments and projects, the total committed capacity is now approximately 3.1 MGD (approximately 71% of current capacity). The Palm Valley WRF currently has a capacity of 6.9 MGD, of which approximately 75% is committed.

Q. When will the Company begin design on additions to either plant?

A. Liberty Litchfield Park is closely monitoring both current flows and committed capacity and will initiate design on expansion when appropriate. According to Maricopa County Environmental Services Department's guidelines,[5] the wastewater utility should begin design and construction as follows:

- By the time the average day maximum month flow to the Facility reaches 80% of the Facility's rated capacity, the Owner shall have initiated planning and design of the next expansion of the Facility.
- By the time the average day maximum month flow to the Facility reaches 90% of the Facility's rated capacity, the Owner shall have initiated construction of the next expansion of the Facility.

Liberty Litchfield Park will meet or exceed these requirements. As noted above, the Sarival WRF has a modular design that enables relatively rapid expansion. The first phase has been completed at 4.0 MGD, the second phase will expand the total

[5] https://www.maricopa.gov/Faq.aspx?QID=1087

capacity to up to 8.2 MGD, and the third phase could bring the total capacity to 12 MGD assuming Liberty is granted approval by MAG Section 208

IV. PRETREATMENT TARIFF

Q. What is a pretreatment tariff?

A. A pretreatment tariff requires certain wastewater customers to pretreat their wastewater and design their facilities so that their wastewater flows meet certain standards and do not interfere with the operations of the WRFs or threaten worker's health and safety. This is important to protect our treatment systems and the health and safety of the public. We utilize state-of-the-art biological treatment processes, so harmful chemicals or other conditions could kill the bacteria that preform the biological treatment. Thus, protecting the treatment systems is important. Typical residential customers do not have to do anything under a pretreatment tariff. Some businesses, such as restaurants, must take actions like using grease traps to protect the system. Other pretreatment requirements pertain only to industrial customers that deal with potentially harmful or damaging contaminants.

Q. Does the Company have an existing pretreatment tariff, and if so, why is the Company proposing a revision to this tariff.

A. Yes, the Company has an existing pretreatment tariff.[6] This tariff was most recently modified as approved in Decision No. 76799 (Aug. 15, 2018).[7] We are proposing changes to update this tariff in order to maintain compliance with the General Pretreatment regulations of the Clean Water Act (40 CFR, Part 401), and more specifically to: a) comply with the Liberty Utilities Palm Valley WRF and Sarival WRF Arizona Pollutant Discharge Elimination System ("AZPDES") discharge requirements, b) protect the integrity of wastewater conveyance,

[6] arizona.libertyutilities.com/uploads/Litchfield Park Water and Sewer Tariff.pdf
[7] See Finding of Fact No. 143.

treatment, reuse and disposal infrastructure, c) reduce the level of pollutants discharged by industry and other non-domestic wastewater sources into municipal sewers systems, and d) reduce the amount of pollutants released into the environment through wastewater. The proposed changes are also designed to add clarity and modernize the current tariff. The proposed updated tariff is attached to Ms. Wise's testimony in Appendix RW_Dir 1.

Q. Why is the Company seeking these updates?

A. Liberty Litchfield Park has recently seen significant industrial development since our last rate case, especially in the Loop 303 corridor. Serving large industrial clients can be challenging, especially depending on the constituents of their waste stream. We are updating the tariff to further protect our WRFs, and thus, to ensure that our other customers do not suffer either unwarranted expense or service disruption caused by these industrial customers.

The revised pretreatment program and tariff includes the following revisions:

a. It updates the applicability to both the Palm Valley WRF and the Sarival WRF;

b. It provides more detailed general and specific prohibitions of waste with respect to pretreatment standards;

c. It enhances the restricted types of waste and provides updated limits on specific conventional pollutants;

d. It provides general updates to ensure stringent compliance with current day standards; and

e. Importantly, it allows the Company to terminate service to industrial customers who endanger our WRFs through improper discharges to the wastewater system.

Q. Have other utilities recently updated their pretreatment tariffs?

A. Yes. Both EPCOR Water Arizona[8] and Global Water[9] have done so. Notably, EPCOR Water Arizona also serves a portion of the Loop 303 corridor, and they face issues with industrial users.

V. FEDERAL COMPLIANCE COST RECOVERY MECHANISM

Q. Are you providing testimony in support of the Company's request for the Federal Compliance Cost Recovery Mechanism?

A. Yes. The purpose of the Federal Compliance Cost Recovery Mechanism ("FCCRM") is to help the Company recover its capital as well as operations and maintenance costs incurred because of complying with federal regulations which set nationwide limits for Per- and Polyfluoroalkyl substances ("PFAS") in drinking water. While Ms. Regina Wise provides testimony addressing the details of the proposed mechanism, I will explain what PFAS are; the extent to which they've impacted our system; and what we've done and are doing to address the risk PFAS pose to the public.

Q. What are PFAS?

A. PFAS compounds are a family of over 4,500 different synthetic chemicals such as Perfluorooctanoic acid ("PFOA"), Perfluorooctanesulfonic acid ("PFOS"), Perflueorohexanoic acid ("PFHxA"), Perfluoroheptanoic acid ("PFHpA"), Perfluorohexanesulfonic acid ("PFHxS"), Perfluorobutanesulfonic acid ("PFBS"), and Perfluorononanoic acid ("PFNA"). These chemicals have been used for decades to make products that resist heat, oil, stains, grease, and water.

Q. What types of products are PFAS used in?

A. PFAS are ubiquitous and found in common products including stain-resistant carpets and fabrics, clothing, non-stick cookware, firefighting foam (Aqueous Film

[8] EPCOR refers to its tariff as "Rule 10: Use of Sanitary Sewers by Industrial Dischargers"); *see* Decision No. 76528 (January 3, 2018); Decision No. 79342 (April 18, 2024)(approving revisions)

[9] Decision No. 78644 (July 27, 2022) at footnotes 317 and 320.

Forming Foam or AFFF), and personal care products. Both people and the environment are exposed to PFAS from those products.

Q. Do PFAS naturally degrade after they make their way into the environment?

A. PFAS are extremely persistent in the environment and resistant to typical environmental degradation processes. The substances can be found in people, animals, water, air, and soil across the world.

Q. What impacts do PFAS have on the environment and humans?

A. There's a lot we still don't understand. Studies have shown that exposure to PFAS may be linked to harmful health effects in humans—for example, low birth weight, cancer, and impacts on the immune system. But researchers still do not know how harmful the substances are. Nevertheless, it is a risk the Company is taking seriously.

Q. Are Liberty Litchfield Park's water supplies affected?

A. Yes. In 2016, the U.S. Environmental Protection Agency ("EPA") notified the Company that two of our wells—2AL and 4AL—showed elevated levels of PFOA and PFOS.[10]

In 2021, ADEQ also notified the Company that it had identified numerous public water systems within a four-mile radius of Luke Air Force Base that could be impacted by PFAS—including Liberty Litchfield Park. We then worked in collaboration with ADEQ to assess public health risk by sampling our water system for PFAS.

We continue to monitor the levels of PFAS in our water systems and provide that information to the public in our consumer confidence reports.[11] Our 2025

[10] Decision No. 75718 at 2 (Aug. 23, 2016).

[11] Liberty, Water Quality Reports, https://arizona.libertyutilities.com/avondale/residential/safety/water-quality.html.

Consumer Confidence Report on Water Quality for 2024 is attached as Appendix MG_Dir.5.

Q. What has the Company done to address PFAS in its system?

A. Shortly after the EPA notified us of the presence of PFAS in our system in 2016, Liberty Litchfield Park requested approval from the Commission to take remedial measures to reduce the contaminant levels of the substances in its water supply.[12] At that time, EPA established Health Advisory Levels for PFOA and PFOS at 70 parts per trillion—the concentration at which the agency did not anticipate health effects to occur over a lifetime of exposure. In Decision No. 75718 (Aug. 23, 2016), the Commission ordered Liberty Litchfield Park to an amount less than 70 parts per trillion.

Q. Did Liberty Litchfield Park do that?

A. Yes. We installed granular activated carbon treatment units at wells 2AL and 4AL to meet the requirements of Decision No. 75718.

Q. Are further remediation efforts necessary?

A. Yes. In April 2024, the EPA finalized a new rule setting maximum contaminant levels ("MCL") under the Safe Drinking Water Act to reduce exposure from five different PFAS: PFOA, PFOS, PFNA, PFHxS, and GenX chemicals.[13] EPA set a MCL at 4 parts per trillion for PFOA and PFOS and 10 parts per trillion for PFNA, PFXxS, and GenX chemicals. Liberty Litchfield Park has until 2029 to meet these MCLs.

Q. Is it possible that the EPA may rescind or modify these requirements?

A. It is possible. The EPA announced that it will reconsider the regulatory determinations for PFHxS, PFNA, and GenX chemicals. It also plans to develop a rulemaking to extend the compliance deadline from 2029 to 2031.[14] Until any

[12] Docket No. W-01427A-16-0200.
[13] EPA, PFAS National Primary Drinking Water Regulation, 89 FR 32532, 2024.
[14] EPA, EPA Announces It Will Keep Maximum Contaminant Levels for PFOA, PFOS, https://www.epa.gov/newsreleases/epa-announces-it-will-keep-maximum-contaminant-levels-pfoa-pfos (May 14, 2025).

changes become official, the Company will comply with all applicable rules as they are now written.

Q. Under the EPA's current requirement, how many of the Company's wells will require treatment?

A. Under the EPA's current rule, ten of Liberty Litchfield Park's wells will require treatment.

Q. Aside from the FCCRM, how is the Company attempting to fund the costs of this necessary investment?

A. We're doing everything we can to limit costs to our customers. We have filed a lawsuit against several manufacturers of PFAS and the federal government, who we allege are responsible for the contamination.[15] We intend to use any money received from this suit to help offset the costs of cleaning up our affected water systems. We are also in the process of applying for a low-cost loan from the Water Infrastructure Finance Authority of Arizona, which would be used for design and construction costs.

Q. If the Commission approves the formula rate mechanism proposed by the Company, will the FCCRM be necessary?

A. No, I believe that the formula rate mechanism would obviate the need for the FCCRM.

VI. HOOK UP FEE ("HUF")

Q. Please discuss the proposed revisions to the Hook Up Fee.

A. Ms. Regina Wise will address the regulatory aspects of the proposed revisions to the HUF tariff. But I would like to provide some background. For the Company's wastewater division in particular, we are attempting to address the challenges posed by large industrial plants. The current structure of the hook-up

[15] Liberty Utilities (Litchfield Park Water & Sewer) Corp. v. The United States of America et al., MDL No. 2:18-mn-2873-RMG, Case No. 2:23-cv-02627-RMG.

fee includes "meter multiples" that increase the hook up fee for larger meter sizes. This approach works well for the vast majority of customers. But in the case of large industrial customers, the resulting hook-up fee simply does not adequately contribute towards the cost of the facilities necessary to serve the industrial customer. A new large industrial customer can require wastewater treatment capacity that requires millions of dollars' worth of capital investment to meet these capacity needs and support growth. The current hook-up fees fall far short of addressing this. If the Company invests to make up the difference, the resulting increase in rate base creates rate increases that will be passed on to all customers. We believe that large industrial customers should pay their fair share of the capacity costs that they impose on the wastewater systems. Accordingly, we are proposing that individual contribution contracts be required for each large industrial customer.

Q. Are there any other utilities with similar provisions?

A. Yes. EPCOR has the following language in their HUF tariff for the Sonoran Wastewater District, "Large Users will be required to enter into a separate agreement with the Company that will define the terms and conditions of any hook-up fees required from that customer to provide service, including the amount. timing and nature of the hook-up fees, as well as any other pertinent terms and conditions."

Q. Are there any changes beyond this change for large industrial customers?

A. Yes. Regarding Liberty Litchfield Park's water division, we are proposing updated fees for all customer classes and meter sizes to reflect our current costs. The existing fees have not been updated since 2018, and since then, operational and material costs have significantly increased. Our proposal aligns our fees with the true cost of service and those of similar utilities in the state.

VII. CONCLUSIONS

Q. Mr. Garlick, do you have any concluding thoughts.

A. The Sarival WRF has been one of the most significant projects in the Company's history. It has been in the Company's plans since I joined the Company 25 years ago. Adding this project provides an enormous boost to the Company in terms of treatment capacity and flexibility. The Sarival WRF, the FCCRM, and the proposed revisions to the pretreatment tariff will provide the Company with a solid foundation for serving customers for decades to come.

Sarival Water Reclamation Facility Construction Photographs

JUNE 18, 2022
percwater

AUGUST 31, 2022 FIRST CONCRETE POUR
perc water
DESIGN | BUILD | OPERATE

OCTOBER 18, 2022
percwater

DECEMBER 30, 2022
perc water

FEBRUARY 28, 2023
percwater

APRIL 18, 2023
perc water
DESIGN | BUILD | OPERATE

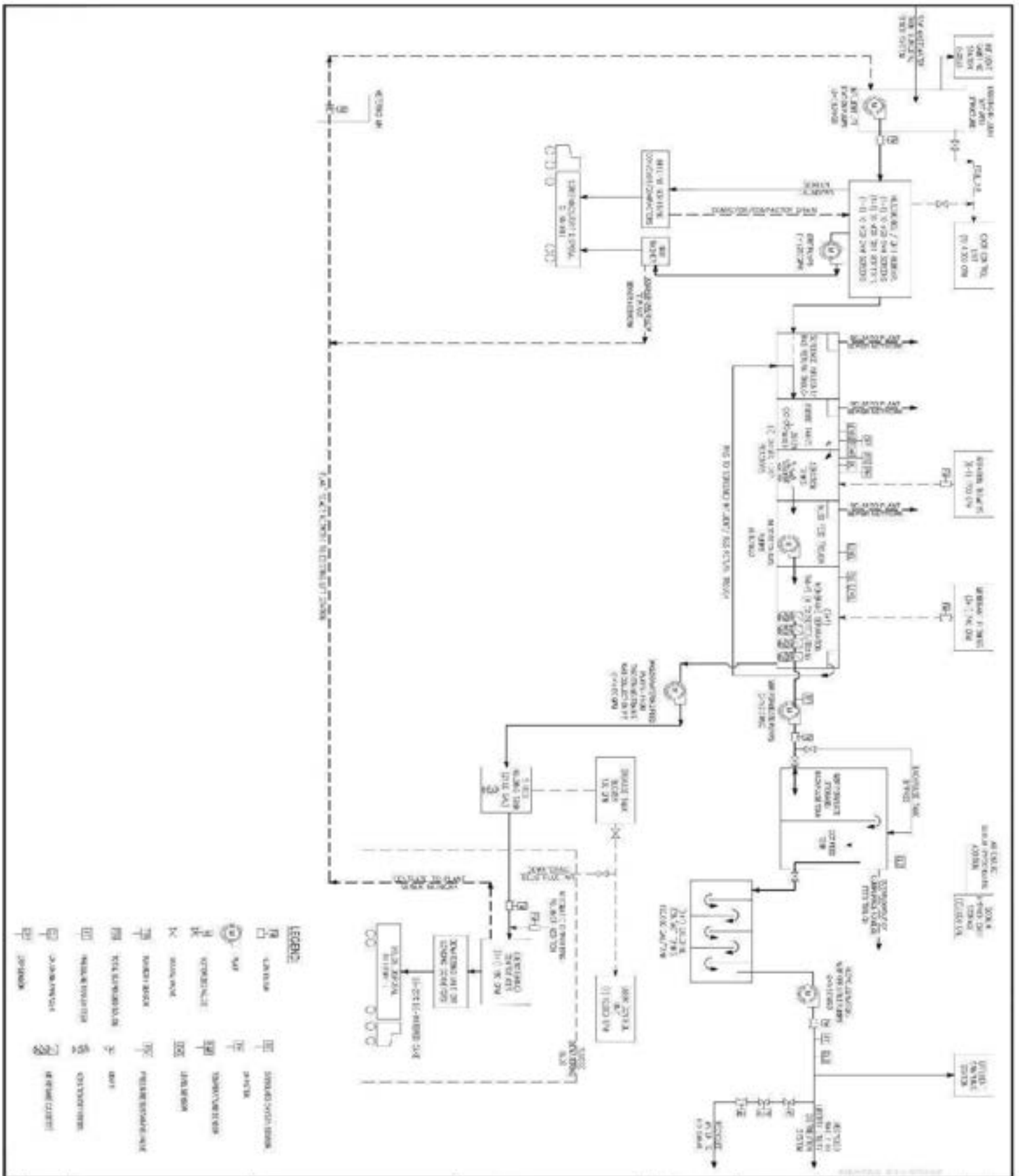
JUNE 13, 2023
percwater

SEPTEMBER 2023
perc water
DESIGN | BUILD | OPERATE

NOVEMBER 13, 2023
perc water
DESIGN | BUILD | OPERATE

MARCH 4, 2024
perc water
DESIGN | BUILD | OPERATE

Sarival WRF Process Flow Diagram


G2.1
percwater
ARRIVAL WRF
PROCESS FLOW
DIAGRAM
PACE
Advanced Water Engineering
SCALE: AS NOTED
DRAWN: MG
CHECKED: JOSHUA
APPD: ADV P.E.
DATE: DATE
LEGEND

Sarival Aquifer Protection Permit

STATE OF ARIZONA
AQUIFER PROTECTION PERMIT NO. P-513981
PLACE ID 224864, LTF 95217
NEW PERMIT

1.0 AUTHORIZATION

In compliance with the provisions of Arizona Revised Statutes (A.R.S.) Title 49, Chapter 2, Articles 1, 2, and 3, Arizona Administrative Code (A.A.C.) Title 18, Chapter 9, Articles 1 and 2, A.A.C. Title 18, Chapter 11, Article 4 and amendments thereto, and the conditions set forth in this permit, the Arizona Department of Environmental Quality (ADEQ) hereby authorizes Liberty Utilities to operate the Sarival Water Reclamation Facility (WRF) located at 1570 N. Sarival Ave., Goodyear, Arizona 85338 in Maricopa County, over the groundwater of the Phoenix Active Management Area.

This permit becomes effective on the date of the Water Quality Division Deputy Director's signature and shall be valid for the life of the facility (operational, closure, and post-closure periods) unless suspended or revoked pursuant to A.A.C. R18-9-A213. The permittee shall construct, operate and maintain the permitted facilities:

1. Following all the conditions of this permit including the design and operational information documented or referenced below, and
2. Such that Aquifer Water Quality Standards (AWQS) are not violated at the applicable point(s) of compliance (POC) set forth below or if an AWQS for a pollutant has been exceeded in an aquifer at the time of permit issuance, that no additional degradation of the aquifer relative to that pollutant and as determined at the applicable POC occurs as a result of the discharge from the facility.

1.1. PERMITTEE INFORMATION

Facility Name:	Sarival Water Reclamation Facility (WRF)
Facility Address:	1570 N. Sarival Ave., Goodyear, Arizona 85338
County:	Maricopa
Permitted Flow Rate:	4.4 million gallons per day
Permittee:	Liberty Utilities
Permittee Address:	14920 W. Camelback Rd., Litchfield, AZ 85340
Facility Contact:	Terry Gilbertson; Operations Manager (Terry.Gilbertson@libertyutilities.com)
Emergency Phone No.:	(623) 298 - 4825 **Mobile:** (623) 337 - 2210
Latitude/Longitude:	33° 27' 48.7" N / 112° 24' 46.9" W
Legal Description:	Township 01N, Range 02W, Section 01, N ½, NE ¼ of the Gila and Salt River Baseline and Meridian

1.2 AUTHORIZING SIGNATURE

Document signed by:
[signature]
B3642B7051FD416...

Randall Matas, Deputy Director
Water Quality Division
Arizona Department of Environmental Quality

Signed this 25 day of January , 2023

TABLE OF CONTENTS

1.0 AUTHORIZATION **1**
1.1. PERMITTEE INFORMATION 1
1.2. AUTHORIZING SIGNATURE 1

2.0 SPECIFIC CONDITIONS **4**
2.1. FACILITY / SITE DESCRIPTION 4
2.1.1. Annual Registration Fee 5
2.1.2. Financial Capability 5
2.2. BEST AVAILABLE DEMONSTRATED CONTROL TECHNOLOGY (BADCT) 5
2.2.1. Engineering Design 5
2.2.2. Site-Specific Characteristics 5
2.2.3. Pre-Operational Requirements 5
2.2.4. Operational Requirements 5
2.2.5. Reclaimed Water Classification 6
2.2.6. Certified Areawide Water Quality Management Plan Conformance 6
2.3. DISCHARGE LIMITATIONS 6
2.4. POINT OF COMPLIANCE (POC) 6
2.5. MONITORING REQUIREMENTS 7
2.5.1. Pre-Operational Monitoring 7
2.5.2. Routine Discharge Monitoring 7
2.5.3. Reclaimed Water Monitoring 7
2.5.4. Facility / Operational Monitoring 7
2.5.5. Groundwater Monitoring and Sampling Protocols 7
2.5.6. Surface Water Monitoring and Sampling Protocols 7
2.5.7. Analytical Methodology 7
2.5.8. Installation and Maintenance of Monitoring Equipment 8
2.6. CONTINGENCY PLAN REQUIREMENTS 8
2.6.1. General Contingency Plan Requirements 8
2.6.2. Exceeding of Alert Levels and Performance Levels 8
2.6.2.1. Exceeding of Performance Levels Set for Operational Conditions *8*
2.6.2.2. Exceeding of Alert Levels (ALs) Set for Discharge Monitoring *9*
2.6.2.2.1. Exceeding Permit Flow Limit 9
2.6.2.3. Exceeding of Alert Levels in Groundwater Monitoring *9*
2.6.3. Discharge Limit Violation 10
2.6.4. Aquifer Quality Limit Violation 10
2.6.5. Emergency Response and Contingency Requirements for Unauthorized Discharges 10
2.6.5.1. Duty to Respond *10*
2.6.5.2. Discharge of Hazardous Substances or Toxic Pollutants *10*
2.6.5.3. Discharge of Non-Hazardous Materials *11*
2.6.5.4. Reporting Requirements *11*
2.6.6. Corrective Actions 11
2.7. REPORTING AND RECORDKEEPING REQUIREMENTS 11
2.7.1. Self-Monitoring Report Form 11
2.7.2. Operation Inspection / Log Book Recordkeeping 12
2.7.3. Permit Violation and Alert Level Status Reporting 12
2.7.4. Operational, Other or Miscellaneous Reporting 13
2.7.5. Reporting Location 13
2.7.6. Reporting Deadline 13
2.7.7. Changes to Facility Information in Section 1.0 and Section 2.0 13
2.8. TEMPORARY CESSATION 14
2.9. CLOSURE 14

2.9.1. Closure Plan 14
2.9.2. Closure Completion 14
2.10. POST-CLOSURE 15
2.10.1. Post-Closure Plan 15
2.10.2. Post-Closure Completion 15

3.0 COMPLIANCE SCHEDULE 16

4.0 TABLES OF MONITORING REQUIREMENTS 17
4.1. PRE-OPERATIONAL MONITORING (OR CONSTRUCTION REQUIREMENTS) 17
4.2. COMPLIANCE OR OPERATIONAL MONITORING 17

5.0 REFERENCES AND PERTINENT INFORMATION 21

6.0 NOTIFICATION PROVISIONS 21
6.1. ANNUAL REGISTRATION FEES 21
6.2. DUTY TO COMPLY 21
6.3. DUTY TO PROVIDE INFORMATION 22
6.4. COMPLIANCE WITH AQUIFER WATER QUALITY STANDARDS 22
6.5. TECHNICAL AND FINANCIAL CAPABILITY 22
6.6. REPORTING OF BANKRUPTCY OR ENVIRONMENTAL ENFORCEMENT 22
6.7. MONITORING AND RECORDS 22
6.8. INSPECTION AND ENTRY 22
6.9. DUTY TO MODIFY 22
6.10. PERMIT ACTION: AMENDMENT, TRANSFER, SUSPENSION, AND REVOCATION 23

7.0 ADDITIONAL PERMIT CONDITIONS 23
7.1. OTHER INFORMATION 23
7.2. SEVERABILITY 23
7.3. PERMIT TRANSFER 23

TABLE OF TABLES

TABLE 1: DISCHARGING FACILITIES 4
TABLE 2: POINT(S) OF COMPLIANCE 6
TABLE 3: QUARTERLY REPORTING DEADLINES 13
TABLE 4: (SEMI-)ANNUAL REPORTING DEADLINES 13
TABLE 5: COMPLIANCE SCHEDULE ITEMS 16
TABLE 6: ROUTINE FLOW MONITORING 17
TABLE 7: ROUTINE DISCHARGE MONITORING 18
TABLE 8: RECLAIMED WATER MONITORING 20
TABLE 9: FACILITY INSPECTION AND OPERATIONAL MONITORING 21

2.0 SPECIFIC CONDITIONS

[A.R.S. §§ 49-203(4), 49-241(A)]

2.1. FACILITY / SITE DESCRIPTION

[A.R.S. § 49-243(K)(8), and A.A.C. R18-5-114]

The permittee is authorized to operate the Sarival WRF, with a maximum average monthly flow of 4.4 mgd. The ADEQ has graded this facility as a Grade 4 wastewater treatment plant. The facility shall have an operator in direct responsible charge who is certified for the grade of the facility and inspects the facility Daily.

The Phase 1 Sarival WRF includes an existing influent pump station (IPS) which includes three (3) new 5.0 mgd pumps that lift influent to a headworks consisting of two (2) 6mm mechanical coarse screens, two (2) vortex grit removal units and classifiers, and two (2) perforated 2mm fine screens. The IPS and headworks are fully enclosed with a 4,000 CFM activated carbon media odor control system equipped with a mist eliminator (with spare element) and redundant fan. From the headworks, influent is mixed with return activated sludge (RAS) in a trough prior to being sent to two (2) Closed Loop Reactor (CLR) secondary treatment process trains. Each CLR contains an anoxic zone with two low-speed geared mixers, a swing zone and aeration zone with fine bubble diffusion. From the CLRs, mixed liquor suspended solids (MLSS) flows, via equalizer pipes, to a feed trough. From the feed trough, four (4) dedicated 9.1 mgd feed pumps feed MLSS to four (4) membrane bio-reactor (MBR) separation tanks. From the MBR trains, four (4) permeate pumps deliver effluent to two (2) chlorine contact basins that utilize sodium hypochlorite, and a final effluent reclamation pump station with three (3) recycled water pumps. Two (2) Waste Activated Sludge (WAS) pumps will convey sludge and scum from the MBR separation tanks/WAS Collection Pit to the Sludge Holding Tank (SHT) located at the Bio-solids Dewatering Building. The dewatering equipment will consist of an aerated SHT and two (2) centrifuges, as part of a packaged skid system, which will dewater sludge to a cake. The aerated WAS storage tank will have a nominal capacity of 12,000 gallons and a connection for emergency liquid hauling. In an emergency, liquid sludge can be transported to the Liberty's Palm Valley WRF (APP Inventory #100310) for storage and dewatering prior to disposal. The dewatered solids will be discharged to an off-loading conveyor and transferred to 20-ton roll-off bins. Dewatered solids, screenings and grit will be hauled off to an approved landfill for disposal. The biosolids dewatering building is fully enclosed with a 12,000 CFM activated carbon media odor control system equipped with a redundant fan.

The new Sarival WRF will utilize the existing Liberty effluent reuse distribution system, which currently supplies customers with Class A+ recycled water under valid reuse permits, and also provides groundwater recharge at Liberty's Sustainable Effluent Aquifer Project (SEAP) site (APP Inventory #514107) located at Northwest corner of Camelback Rd. and Bullard Ave. The existing Palm Valley effluent distribution system has an AZPDES permit (AZ0025712) and agreement with Roosevelt Irrigation District (RID) to discharge treated effluent (not requiring dechlorination) to their irrigation canal where it crosses under North Bullard Ave. Additionally, the Sarival WRF will have a new, second discharge point to the RID canal under a valid AZPDES permit (AZ0026425). This new discharge point will be located on the north side of the new treatment plant site and on the south side of the existing canal and will be designed to accommodate the full capacity of the effluent discharge pump station. Dechlorination is not required under this permit.

All industrial hookups and other non-residential hookups to the treatment system shall be authorized according to the applicable federal, state or local regulations.

The site includes the following permitted discharging facilities:

Table 1: DISCHARGING FACILITIES

Facility	Latitude	Longitude
Sarival WRF	33° 27' 48.5" N	112° 24' 47.0" W

2.1.1. Annual Registration Fee

[A.R.S. § 49-242 and A.A.C. R18-14-104]

The annual registration fee for this permit is payable to ADEQ each year. The annual registration fee flow rate is established by the permitted flow rate identified in Section 1.1. If the facility is not constructed or is incapable of discharge, the permittee may be eligible for reduced fees pursuant to A.A.C. R18-14-104(A), Table 2. Send all correspondence requesting reduced fees to the Groundwater Protection Value Stream. Please reference the permit number, LTF number, and the reason for requesting reduced fees under this rule.

2.1.2. Financial Capability

[A.R.S. § 49-243(N) and A.A.C. R18-9-A203]

The permittee has demonstrated financial capability under A.R.S. § 49-243(N) and A.A.C. R18-9-A203. The estimated dollar amount for facility closure is $1,540,100. The financial capability was demonstrated through A.A.C. R18-9-A203(C)(2) (3) (4) (5).

2.2. BEST AVAILABLE DEMONSTRATED CONTROL TECHNOLOGY (BADCT)

[A.R.S. § 49-243(B) and A.A.C. R18-9-A202(A)(5)]

The treatment facility shall be designed, constructed, operated, and maintained to meet the treatment performance criteria for new facilities as specified in A.A.C. R18-9-B204. The facility shall meet the performance requirement for industrial pre-treatment as per A.A.C. R18-9-B204(B)(6)(b).

The treatment facility shall not exceed a maximum seepage rate of 550 gallons per day per acre for all containment structures within the treatment works.

2.2.1. Engineering Design

The treatment facility was designed as per the design plans and design report signed, dated, and sealed by James A. Matthews, P.E. (Civil #34090) of PACE Advanced Water Engineering dated October 7, 2022 (MCESD Complete Plans) and November 28, 2022 (Basis of Design Technical Memorandum), Application submittals received on August 19, 2022 and subsequent submittals.

2.2.2. Site-Specific Characteristics

Site specific characteristics were not used to determine BADCT.

2.2.3. Pre-Operational Requirements

Prior to initiating use of the Sarival WRF, the permittee shall submit a signed, dated, and sealed Engineer's Certificate of Completion in a format approved by the Department per Section 3.0, Table 5: COMPLIANCE SCHEDULE ITEMS, Item #2. The certificate shall be submitted to the Groundwater Protection Value Stream in accordance with Section 2.7.5.

Prior to initiating use of the Sarival WRF, Liberty Utilities shall ensure that a complete copy of the Operations and Maintenance manual has been delivered to the Sarival WRF to comply with Item #1 of Section 2.2.4.

2.2.4. Operational Requirements

1. The permittee shall maintain a copy of the up-to-date operations and maintenance manual at the treatment facility site at all times; the manual shall be available upon request during inspections by ADEQ personnel.
2. The pollution control structures shall be inspected for the items listed in Section 4.2, Table 9: FACILITY INSPECTION AND OPERATIONAL MONITORING

2.2.5. Reclaimed Water Classification

[A.A.C. R18-9-B701(C)(2)(a), A.A.C. R18-11-303 through 307]

The treatment facility is rated as producing reclaimed water meeting the Class A+ Reclaimed Water Quality Standards (A.A.C. R18-11, Article 3) which may be used for any allowable Class A, B, or C use under a valid reclaimed water permit (A.A.C. R18-9, Article 7).

2.2.6. Certified Areawide Water Quality Management Plan Conformance

[A.A.C. R18-9-A201(B)(6)(a)]

Facility operations must conform to the approved Certified Areawide Water Quality Management Plan according to the 208 consistency determination in place at the time of permit issuance.

2.3. DISCHARGE LIMITATIONS

[A.R.S. §§ 49-201(14), 49-243 and A.A.C. R18-9-A205(B)]

1. The permittee is authorized to operate the treatment facility with a maximum average monthly flow of 4.4 million gallons per day (mgd).
2. The permittee shall notify all users that the materials authorized to be disposed of through the treatment facility are typical household sewage and pre-treated commercial wastewater and shall not include motor oil, gasoline, paints, varnishes, hazardous wastes, solvents, pesticides, fertilizers or other materials not generally associated with toilet flushing, food preparation, laundry facilities and personal hygiene.
3. The permittee shall operate and maintain all permitted facilities to prevent unauthorized discharges pursuant to A.R.S. § 49-201(12) resulting from failure or bypassing of applicable BADCT.
4. Specific discharge limitations are listed in Section 4.2, Table 6: ROUTINE FLOW MONITORING and Table 7: ROUTINE DISCHARGE MONITORING.

2.4. POINT OF COMPLIANCE (POC)

[A.R.S. § 49-244]

The Points of Compliance (POCs) have been established at the following locations:

Table 2: POINT(S) OF COMPLIANCE

POC #	POC Location	Latitude	Longitude
1 (Conceptual)	Southwest Corner of the WRF	33° 27' 46.45" N	112° 24' 48.81" W

The depth to groundwater at the facility is approximately 135 feet below ground surface (bgs). The aquifer is unconfined to partially confined in the vicinity of the facility. The direction of flow is generally to the West.

Groundwater monitoring is not required at the point of compliance well. POC #1 well is a conceptual well, monitoring is not required except as a contingency action. The director may require an amendment of this permit to install a monitoring well if there is cause or concern that groundwater quality may be impacted at the POC. The Director may amend this permit to designate additional points of compliance if information on groundwater gradients or groundwater usage indicates the need.

2.5. MONITORING REQUIREMENTS

[A.R.S. § 49-243(K)(1), A.A.C. R18-9-A206(A)]

Unless otherwise specified in this permit, all monitoring required in this permit shall continue for the duration of the permit, regardless of the status of the facility. Unless otherwise provided, monitoring shall commence the first full monitoring period following permit issuance. All sampling, preservation and holding times shall be in accordance with currently accepted standards of professional practice. Trip blanks, equipment blanks and duplicate samples shall also be obtained, and Chain-of-Custody procedures shall be followed, in accordance with currently accepted standards of professional practice. Copies of laboratory analyses and Chain-of-Custody forms shall be maintained at the permitted facility. Upon request, these documents shall be made immediately available for review by ADEQ personnel.

2.5.1. Pre-Operational Monitoring

Not Applicable

2.5.2. Routine Discharge Monitoring

The permittee shall monitor the effluent according to Section 4.2, Table 7: ROUTINE DISCHARGE MONITORING. Representative samples of the effluent shall be collected at the point of discharge from the effluent auto sampler.

2.5.3. Reclaimed Water Monitoring

The permittee shall monitor the reclaimed water according to the Class A+ Reclaimed Water Monitoring Table in Section 4.2, Table 8: RECLAIMED WATER MONITORING in addition to the routine discharge monitoring parameters listed in Table 7: ROUTINE DISCHARGE MONITORING. Representative samples of the reclaimed water shall be collected at the point of discharge from the effluent auto sampler.

2.5.4. Facility / Operational Monitoring

Operational monitoring inspections shall be conducted according to Section 4.2, Table 9: FACILITY INSPECTION AND OPERATIONAL MONITORING.

If any damage of the pollution control structures is identified during inspection, proper repair procedures shall be performed. All repair procedures and materials used shall be documented in the facility log book as per Section 2.7.2 and reported to ADEQ in case of a violation or exceedance as per Section 2.7.3.

2.5.5. Groundwater Monitoring and Sampling Protocols

Not required at time of issuance.

2.5.6. Surface Water Monitoring and Sampling Protocols

Routine surface water monitoring is not required under the terms of this permit.

2.5.7. Analytical Methodology

All samples collected for compliance monitoring shall be analyzed using Arizona state-approved methods. If no state-approved method exists, then any appropriate EPA-approved method shall be used. Regardless of the method used, the detection limits must be sufficient to determine compliance with the regulatory limits of the parameters specified in this permit. If all methods have detection limits higher than the applicable limit, the permittee shall follow the applicable contingency requirements of Section 2.6 and may propose "other actions" including amending the permit to set higher limits. Analyses shall be performed by a laboratory licensed by the Arizona Department of Health Services, Office of Laboratory Licensure and Certification unless exempted under A.R.S. 36-495.02. For results to be considered valid, all analytical work shall meet quality control standards specified in the approved methods. A list of state-certified laboratories in Arizona can be obtained at the address below:

Arizona Department of Health Services
Office of Laboratory Licensure and Certification
250 North 17th Avenue
Phoenix, Arizona 85007
Phone: (602) 364-0720

2.5.8. Installation and Maintenance of Monitoring Equipment

Monitoring equipment required by this permit shall be installed and maintained so that representative samples required by the permit can be collected. If new groundwater wells are determined to be necessary, the construction details shall be submitted to the Groundwater Protection Value Stream for approval prior to installation and the permit shall be amended to include any new monitoring points.

2.6. CONTINGENCY PLAN REQUIREMENTS

[A.R.S. § 49-243(K)(3), (K)(7) and A.A.C. R18-9-A204 and R18-9-A205]

2.6.1. General Contingency Plan Requirements

At least one copy of this permit and the approved contingency and emergency response plan, submitted per Section 3.0 Table 5: COMPLIANCE SCHEDULE ITEMS No. 1, shall be maintained at the location where day-to-day decisions regarding the operation of the facility are made. The permittee shall be aware of and follow the contingency and emergency plans.

Any AL exceedance, or violation of a DL, or other permit condition shall be reported to ADEQ following the reporting requirements in Section 2.7.3, unless more specific reporting requirements are set forth in Section 2.6.2 through 2.6.5.

Some contingency actions involve verification sampling. Verification sampling shall consist of the first follow-up sample collected from a location that previously indicated a violation or the exceedance of an AL. Collection and analysis of the verification sample shall use the same protocols and test methods to analyze for the pollutant or pollutants that exceeded an AL or violated a DL. Where verification sampling is specified in this permit, it is the option of the permittee to perform such sampling. If verification sampling is not conducted within the timeframe allotted, ADEQ and the permittee shall presume the initial sampling result to be confirmed as if verification sampling had been conducted. The permittee is responsible for compliance with contingency plans relating to the exceedance of an AL or violation of a DL or any other permit condition. The permittee is subject to enforcement action for the failure to comply with any contingency actions in this permit.

2.6.2. Exceeding of Alert Levels and Performance Levels

2.6.2.1. Exceeding of Performance Levels Set for Operational Conditions

For freeboard performance levels, the permittee shall comply with the requirements as specified in Section 4.2, Table 9: FACILITY INSPECTION AND OPERATIONAL MONITORING to prevent the overtopping of a tank. If an impoundment/tank is overtopped, the permittee shall follow the requirements in Section 2.6.5.3 and the reporting requirements of Section 2.7.3.

If a performance level set in Section 4.2, Table 9: FACILITY INSPECTION AND OPERATIONAL MONITORING has been exceeded the permittee shall:

1. Notify the Groundwater Protection Value Stream within five (5) days of becoming aware of the exceedance per Section 2.7.5.
2. Submit a written report to the Groundwater Protection Value Stream within thirty (30) days after becoming aware of the exceedance per Section 2.7.5. The report shall document all of the following:
    a. A description of the exceedance and the cause of the exceedance;

b. The period of the exceedance, including exact date(s) and time(s), if known, and the anticipated time period during which the exceedance is expected to continue;

c. Any action taken or planned to mitigate the effects of the exceedance or spill, or to eliminate or prevent recurrence of the exceedance or spill;

d. Any monitoring activity or other information which indicates that any pollutants would be reasonably expected to cause a violation of an AWQS; and

e. Any malfunction or failure of pollution control devices or other equipment or process.

3. The facility is no longer on alert status once the operational indicator no longer indicates that a performance level is being exceeded. The permittee shall, however, complete all tasks necessary to return the facility to its pre-alert operating condition.

2.6.2.2. Exceeding of Alert Levels (ALs) Set for Discharge Monitoring

1. If an AL set in Section 4.2, Table 7: ROUTINE DISCHARGE MONITORING has been exceeded, the permittee shall immediately investigate to determine the cause. The investigation shall include the following:

   a. Inspection, testing, and assessment of the current condition of all treatment or pollutant discharge control systems that may have contributed to the exceedance;

   b. Review of recent process logs, reports, and other operational control information to identify any unusual occurrences; and

   c. If the investigation procedures indicated in (a) and (b) above fail to reveal the cause of the exceedance, the permittee shall sample individual waste streams composing the wastewater for the parameter(s) in question, if necessary to identify the cause of the exceedance.

2. The permittee shall initiate actions identified in the approved contingency plan referenced in Section 2.6.1 and specific contingency measures identified in Section 2.6 to resolve any problems identified by the investigation which may have led to the AL exceedance. To implement any other corrective action the permittee shall obtain prior approval from ADEQ according to Section 2.6.6.

3. Within thirty (30) days of an AL exceedance, the permittee shall submit the laboratory results to the Groundwater Protection Value Stream per Section 2.7.5 along with a summary of the findings of the investigation, the cause of the exceedance, and actions taken to resolve the problem.

4. Upon review of the submitted report, the Department may amend the permit to require additional monitoring, increased frequency of monitoring, amendments to permit conditions or other actions.

2.6.2.2.1. Exceeding Permit Flow Limit

If the AL for average monthly flow in, Table 6: ROUTINE FLOW MONITORING has been exceeded, the permittee shall submit an application to the Groundwater Protection Value Stream for a permit amendment to expand the treatment facility, or submit a report detailing the reasons an expansion is not necessary. Acceptance of the report instead of an application for amendment requires ADEQ approval.

2.6.2.3. Exceeding of Alert Levels in Groundwater Monitoring

No ALs have been established for Groundwater Monitoring.

2.6.3. Discharge Limit Violation

1. If a DL set in Section 4.2, Table 7: ROUTINE DISCHARGE MONITORING or Table 8: RECLAIMED WATER MONITORING has been violated, the permittee shall immediately investigate to determine the cause. The investigation shall include the following:

    a. Inspection, testing, and assessment of the current condition of all treatment or pollutant discharge control systems that may have contributed to the violation;

    b. Review of recent process logs, reports, and other operational control information to identify any unusual occurrences;

    c. If the investigation procedures indicated in (a) and (b) above fail to reveal the cause of the violation, the permittee shall sample individual waste streams composing the wastewater for the parameters in violation, as necessary to identify the cause of the violation.

    The permittee shall submit a report to the Groundwater Protection Value Stream according to Section 2.7.3, which includes a summary of the findings of the investigation, the cause of the violation, and actions taken to resolve the problem. The permittee shall consider and ADEQ may require corrective action that may include control of the source of discharge, cleanup of affected soil, surface water or groundwater, notification of downstream or downgradient users who may be directly affected by the discharge, and mitigation of the impact of pollutants on existing uses of the aquifer. Corrective actions shall either be specifically identified in this permit, included in an ADEQ-approved contingency plan, or separately approved according to Section 2.6.6.

2. Upon review of the submitted report, the Department may amend the permit to require additional monitoring, increased frequency of monitoring, amendments to permit conditions, or other actions.

2.6.4. Aquifer Quality Limit Violation

Not required at time of issuance.

2.6.5. Emergency Response and Contingency Requirements for Unauthorized Discharges

[A.R.S. § 49-201(12) AND PURSUANT TO A.R.S. § 49-241]

2.6.5.1. Duty to Respond

The permittee shall act immediately to correct any condition resulting from a discharge pursuant to A.R.S. § 49-201(12) if that condition could pose an imminent and substantial endangerment to public health or the environment.

2.6.5.2. Discharge of Hazardous Substances or Toxic Pollutants

In the event of any unauthorized discharge pursuant to A.R.S. § 49-201(12) of suspected hazardous substances (A.R.S. § 49-201(19)) or toxic pollutants (A.R.S. § 49-243(I)) on the facility site, the permittee shall promptly isolate the area and attempt to identify the discharged material. The permittee shall record information, including name, nature of exposure and follow-up medical treatment, if necessary, on persons who may have been exposed during the incident. The permittee shall notify the Groundwater Protection Value Stream within 24 hours of discovering the discharge of hazardous material which (a) has the potential to cause an AWQS or (b) could pose an endangerment to public health or the environment.

2.6.5.3. Discharge of Non-Hazardous Materials

In the event of any unauthorized discharge pursuant to A.R.S. § 49-201(12) of non-hazardous materials from the facility, the permittee shall promptly attempt to cease the discharge and isolate the discharged material. Discharged material shall be removed and the site cleaned up as soon as possible. The permittee shall notify the Groundwater Protection Value Stream within 24 hours of discovering the discharge of non-hazardous material which has the potential to cause an AWQS exceedance, or could pose an endangerment to public health or the environment.

2.6.5.4. Reporting Requirements

The permittee shall submit a written report for any unauthorized discharges reported under Sections 2.6.5.2 and 2.6.5.3 to the Groundwater Protection Value Stream per Section 2.7.5 within thirty (30) days of the discharge or as required by subsequent ADEQ action. The report shall summarize the event, including any human exposure, and facility response activities and include all information specified in Section 2.7.3. If a notice is issued by ADEQ subsequent to the discharge notification, any additional information requested in the notice shall also be submitted within the time frame specified in the notice. Upon review of the submitted report, ADEQ may require additional monitoring or corrective actions.

2.6.6. Corrective Actions

Specific contingency measures identified in Section 2.6 and the contingency plan approved as part of Section 3.0 Table 5: COMPLIANCE SCHEDULE ITEMS No. 1 have already been approved by ADEQ and do not require written approval to implement.

With the exception of emergency response actions taken under Section 2.6.5, the permittee shall obtain written approval from the Groundwater Protection Value Stream prior to implementing a corrective action to accomplish any of the following goals in response to exceedance of an AL, DL, or another permit condition:

1. Control of the source of an unauthorized discharge;
2. Soil cleanup;
3. Cleanup of affected surface waters;
4. Cleanup of affected parts of the aquifer;
5. Mitigation to limit the impact of pollutants on existing uses of the aquifer.

Within thirty (30) days of completion of any corrective action, the operator shall submit to the Groundwater Protection Value Stream per Section 2.7.5, a written report describing the causes, impacts, and actions taken to resolve the problem.

2.7. REPORTING AND RECORDKEEPING REQUIREMENTS

[A.R.S. § 49-243(K)(2), A.A.C. R18-5-104, R18-9-A206(B), and R18-9-A207]

2.7.1. Self-Monitoring Report Form

1. The permittee shall complete the Self-Monitoring Reporting Forms (SMRFs) provided by ADEQ, and submit the completed report through the myDEQ online reporting system per Section 2.7.5. The permittee shall use the format devised by ADEQ.
2. The permittee shall complete the SMRF to the extent that the information reported may be entered on the form. If no information is required during a reporting period, the permittee shall enter "not required" on the form, include an explanation, and submit the form to the Groundwater Protection Value Stream.
3. The tables contained in Section 4.0 list the monitoring parameters and the frequencies for reporting results on the SMRF:

a. Table 6: ROUTINE FLOW MONITORING

b. Table 7: ROUTINE DISCHARGE MONITORING

c. Table 8: RECLAIMED WATER MONITORING

The parameters listed in the above-identified tables from Section 4.0 are the only parameters for which SMRF reporting is required.

2.7.2. Operation Inspection / Log Book Recordkeeping

A signed copy of this permit shall be maintained at all times at the location where day-to-day decisions regarding the operation of the facility are made. A log book (paper copies, forms, or electronic data) of the inspections and measurements required by this permit shall be maintained at the location where day-to-day decisions are made regarding the operation of the facility. The log book shall be retained for ten years from the date of each inspection, and upon request, the permit and the log book shall be made immediately available for review by ADEQ personnel. The information in the log book shall include, but not be limited to, the following information as applicable:

1. Name of inspector;
2. Date and shift inspection was conducted;
3. Condition of applicable facility components;
4. Any damage or malfunction, and the date and time any repairs were performed;
5. Documentation of sampling date and time; and
6. Any other information required by this permit to be entered in the log book.
7. Monitoring records for each measurement shall comply with A.A.C. R18-9-A206(B)(2).
8. Daily operator in direct responsible charge site visit sign-in to comply with R18-5-104.

2.7.3. Permit Violation and Alert Level Status Reporting

1. The permittee shall notify the Groundwater Protection Value Stream per Section 2.7.5 within five (5) days (except as provided in Section 2.6.5) of becoming aware of an AL exceedance, or violation of any permit condition, or DL for which notification requirements are not specified in Sections 2.6.2 through 2.6.5.
2. The permittee shall submit a written report to the Groundwater Protection Value Stream per Section 2.7.5 within thirty (30) days of becoming aware of the violation of any permit condition, or DL. The report shall document all of the following:
    a. Identification and description of the permit condition for which there has been a violation and a description of the cause;
    b. The period of violation including exact date(s) and time(s), if known, and the anticipated time period during which the violation is expected to continue;
    c. Any corrective action taken or planned to mitigate the effects of the violation, or to eliminate or prevent a recurrence of the violation;
    d. Any monitoring activity or other information which indicates that any pollutants would be reasonably expected to cause a violation of an AWQS;
    e. Proposed changes to the monitoring which include changes in constituents or increased frequency of monitoring; and
    f. Description of any malfunction or failure of pollution control devices or other equipment or processes.

2.7.4. Operational, Other or Miscellaneous Reporting

The permittee shall record the information as required in Section 4.2, Table 9: FACILITY INSPECTION AND OPERATIONAL MONITORING in the facility log book as per Section 2.7.2, and report to the Groundwater Protection Value Stream any violations or exceedances as per Section 2.7.3.

If the treatment facility is classified for reclaimed water under this permit, the permittee shall submit the reclaimed water monitoring results and flow volumes to any of the following in accordance with A.A.C. R18-9-B701(C)(2)(c):

1. Any reclaimed water agent who has contracted for delivery of reclaimed water from the permittee; and
2. Any end user who has not waived interest in receiving this information.

2.7.5. Reporting Location

All Self-Monitoring Report Forms (SMRFs) shall be submitted through the myDEQ portal accessible on the ADEQ website at: http://www.azdeq.gov/welcome-mydeq. Contact at 602-771-4571 for any inquiry related to the SMRFs.

5-day and 30-day contingency notification and reports, laboratory reports, and verification sampling results required by this permit should be submitted through the myDEQ portal accessible on the ADEQ website at: http://www.azdeq.gov/welcome-mydeq.

If the required reports cannot be submitted, or require further documentation that cannot be submitted on the myDEQ portal, then submit items to groundwaterpermits@azdeq.gov or the address listed below:

The Arizona Department of Environmental Quality
Groundwater Protection Value Stream
1110 West Washington Street
Phoenix, Arizona 85007
Phone (602) 771-4999

2.7.6. Reporting Deadline

The following table lists the quarterly report due dates:

Table 3: QUARTERLY REPORTING DEADLINES	
Monitoring Conducted During Quarter:	**Quarterly Report Due By:**
January-March	April 30
April-June	July 30
July-September	October 30
October-December	January 30

The following table lists the semi-annual and annual report due dates if applicable:

Table 4: (SEMI-)ANNUAL REPORTING DEADLINES	
Monitoring Conducted:	**Report Due By:**
Semi-annual: January-June	July 30
Semi-annual: July-December	January 30
Annual: January-December	January 30

2.7.7. Changes to Facility Information in Section 1.0 and Section 2.0

The Groundwater Protection Value Stream shall be notified per Section 2.7.5 within ten days of any change of facility information including Facility Name, Permittee Name, Mailing or Street Address, Facility Contact Person, Certified Operator in Direct Responsible Charge or Emergency Telephone Number.

2.8. Temporary Cessation

[A.R.S. § 49-243(K)(8) and A.A.C. R18-9-A209(A)]

The permittee shall give written notice to the Groundwater Protection Value Stream per Section 2.7.5 before ceasing operation of the facility for a period of 60 days or greater. The permittee shall take the following measures upon temporary cessation:

1. If applicable, direct the wastewater flows from the facility to another state-approved wastewater treatment facility;
2. Correct the problem that caused the temporary cessation of the facility; and
3. Notify the Groundwater Protection Value Stream with a monthly facility status report describing the activities conducted on the treatment facility to correct the problem.
4. Submittal of Self-Monitoring Report Forms (SMRFs) is still required; report "temporary cessation" in the comment section.

At the time of notification the permittee shall submit for ADEQ approval a plan for maintenance of discharge control systems and for monitoring during the period of temporary cessation. Immediately following ADEQ approval, the permittee shall implement the approved plan. If necessary, ADEQ shall amend permit conditions to incorporate conditions to address temporary cessation. During the period of temporary cessation, the permittee shall provide written notice to the Groundwater Protection Value Stream of the operational status of the facility every three years. If the permittee intends to permanently cease operation of any facility, the permittee shall submit closure notification, as set forth in Section 2.9 below.

2.9. Closure

[A.R.S. §§ 49-243(K)(6), 49-252 and A.A.C. R18-9-A209(B)]

For a facility addressed under this permit, the permittee shall give written notice of closure to the Groundwater Protection Value Stream per Section 2.7.5 of the intent to cease operation without resuming activity for which the facility was designed or operated. Submittal of SMRFs is still required; report "closure in process" in the comment section.

2.9.1. Closure Plan

Within 90 days following notification of closure, the permittee shall submit for approval to the Groundwater Protection Value Stream per Section 2.7.5, a closure plan which meets the requirements of A.R.S. § 49-252 and A.A.C. R18-9-A209(B)(3).

If the closure plan achieves clean-closure immediately, ADEQ shall issue a letter of approval to the permittee. If the closure plan contains a schedule for bringing the facility to a clean-closure configuration at a future date, ADEQ may incorporate any part of the schedule as an amendment to this permit.

2.9.2. Closure Completion

Upon completion of closure activities, the permittee shall give written notice to the Groundwater Protection Value Stream per Section 2.7.5 indicating that the approved closure plan has been implemented fully and providing supporting documentation to demonstrate that clean-closure has been achieved (soil sample results, verification sampling results, groundwater data, as applicable). If clean-closure has been achieved, ADEQ shall issue a letter of approval to the permittee at that time. If any of the following conditions apply, the permittee shall follow the terms of post-closure stated in this permit:

1. Clean-closure cannot be achieved at the time of closure notification or within one year thereafter under a diligent schedule of closure actions;

2. Further action is necessary to keep the facility in compliance with the AWQS at the applicable POC or, for any pollutant for which the AWQS was exceeded at the time this permit was issued, further action is necessary to prevent the facility from further degrading the aquifer at the applicable POC with respect to that pollutant;
3. Remedial, mitigative or corrective actions or controls are necessary to comply with A.R.S. § 49-201(36) and Title 49, Chapter 2, Article 3;
4. Further action is necessary to meet property use restrictions.
5. SMRF submittals are required until Clean Closure is issued.

2.10. Post-closure

[A.R.S. §§ 49-243(K)(6), 49-252 and A.A.C. R18-9 A209(C)]

Post-closure requirements shall be established based on a review of facility closure actions and will be subject to review and approval by the Groundwater Protection Value Stream.

In the event clean-closure cannot be achieved pursuant to A.R.S. § 49-252, the permittee shall submit for approval to the Groundwater Protection Value Stream a post-closure plan that addresses post-closure maintenance and monitoring actions at the facility. The post-closure plan shall meet all requirements of A.R.S. §§ 49-201(30) and 49-252 and A.A.C. R18-9-A209(C). Upon approval of the post-closure plan, this permit shall be amended or a new permit shall be issued to incorporate all post-closure controls and monitoring activities of the post-closure plan.

2.10.1. Post-Closure Plan

A specific post-closure plan may be required upon the review of the closure plan.

2.10.2. Post-Closure Completion

Not required at the time of permit issuance.

3.0 COMPLIANCE SCHEDULE

[A.R.S. § 49-243(K)(5) and A.A.C. R18-9-A208]

Unless otherwise indicated, for each compliance schedule item listed below, the permittee shall submit the required information to the Groundwater Protection Value Stream per Section 2.7.5.

Table 5: COMPLIANCE SCHEDULE ITEMS

No.	Description	Due By:	Permit Amendment Required?
1	Submit a complete and up to date Emergency Operation/Contingency Plan (EOP). The EOP should have an appendix of Emergency contact numbers and cover emergency situations (e.g. FEMA).	Within 6 months of issuance of this permit.	No
2	The permittee shall submit a signed, dated, and sealed Engineer's Certificate of Completion in a format approved by the Department that confirms that the facility is constructed according to the Department-approved design report or plans and specifications, as applicable.	Prior to discharging under this permit and within 90 days of completion of construction.	No
3	The permittee shall submit a demonstration that the financial assurance mechanism listed in Section 2.1, Financial Capability, is being maintained as per A.R.S. 49-243.N.4 and A.A.C. R18-9-A203(H) for all estimated closure and post-closure costs including updated costs submitted under Section 3.13, below. The demonstration shall include a statement that the closure and post-closure strategy has not changed, the discharging facilities listed in the permit have not been altered in a manner that would affect the closure and post-closure costs and discharging facilities have not been added. The demonstration shall also include information in support of a Letter of Credit as required in A.A.C. R18-9-A203(C)(5).	On or before January 29, 2029 and every 6 years for the duration of the permit.	No
4	The permittee shall submit updated cost estimates for facility closure and post-closure, as per A.A.C. R18-9-A201(B)(5) and A.R.S. 49-243.N.2.a, and an updated financial assurance demonstration for the updated cost estimate as per A.A.C. R18-9-A203.	On or before January 29, 2029 and every 6 years for the duration of the permit.	Yes

4.0 TABLES OF MONITORING REQUIREMENTS

4.1. PRE-OPERATIONAL MONITORING (OR CONSTRUCTION REQUIREMENTS)

Not applicable.

4.2. COMPLIANCE OR OPERATIONAL MONITORING

Table 6: ROUTINE FLOW MONITORING					
Sampling Point Number	**Sampling Point Identification**			**Latitude (North)**	**Longitude (West)**
1 – Influent Flow Meter[1]	Influent Flow Meter			33° 27' 50.39"	112° 24' 47.57"
2 – RID Flow Meter	RID Alternative Discharge			33° 27' 52.65"	112° 24' 43.52"
3 – Reuse/Recharge Flow Meter	Reuse & SEAP Distribution System			33° 27' 49.53"	112° 24' 47.65"
Parameter	**Alert Level**	**Discharge Limit**	**Units**	**Sampling Frequency**	**Reporting Frequency**
Influent Total Flow[2]: Daily[3]	Not Applicable[4]	Not Applicable	mgd[5]	Daily	Quarterly
Influent Total Flow: Monthly Average[6]	3.74	4.40	mgd	Monthly Calculation	Quarterly
RID Alt Discharge: Daily	Not Applicable	Not Applicable	mgd	Daily	Quarterly
RID Alt Discharge Flow: Monthly Average	3.74	4.40	mgd	Monthly Calculation	Quarterly
Liberty Reuse Dist. System[7] Flow: Daily	Not Applicable	Not Applicable	mgd	Daily	Quarterly
Liberty Reuse Dist. System Flow: Monthly Average	3.74	4.40	mgd	Monthly Calculation	Quarterly

[1] All wastewater flow measurement devices must be calibrated prior to the first year of reporting and recalibrated either biennially (every 2 years) or at the minimum frequency specified by the manufacturer. Wastewater flow measurement devices must be calibrated using the procedures specified by the device manufacturer.
[2] Influent Total Flow includes flows received from the conveyance system and sidestream/recycled flows from the Sarival WRF
[3] Total Daily Flow shall be measured using a continuous recording flow meter that totals the flows daily.
[4] Not Applicable means that monitoring is required, but no limits have been specified at the time of permit issuance
[5] mgd = million gallons per day
[6] Monthly Average means the calculated average of daily flow values in a month
[7] Liberty Utility's Effluent Reuse distribution system which also delivers flow to the Sustainable Effluent Aquifer Project (SEAP)

Table 7: ROUTINE DISCHARGE MONITORING					
Sampling Point Number	**Sampling Point Identification**			**Latitude (North)**	**Longitude (West)**
4 – Effluent Auto Sampler	After Disinfection			33° 27' 49.42"	112° 24' 47.57"
Parameter	**Alert Level**	**Discharge Limit**	**Units**	**Sampling Frequency**	**Reporting Frequency**
Fecal Coliform: Single sample maximum	Not Applicable	23.0	MPN[8]	Daily[9]	Quarterly
Fecal Coliform: four (4) of seven (7) samples in a week[10]	Not Applicable	Non-detect[11]	MPN	Weekly Evaluation	Quarterly
Total Nitrogen[12] :Five-sample rolling geometric mean[13]	8.0	10.0	mg/l[14]	Monthly Calculation	Quarterly
Cyanide (as free cyanide)	0.16	0.2	mg/l	Quarterly	Quarterly
Fluoride	3.2	4.0	mg/l	Quarterly	Quarterly
Metals (Total)					
Antimony	0.0048	0.006	mg/l	Quarterly	Quarterly
Arsenic	0.04	0.05	mg/l	Quarterly	Quarterly
Barium	1.60	2.00	mg/l	Quarterly	Quarterly
Beryllium	0.0032	0.004	mg/l	Quarterly	Quarterly
Cadmium	0.004	0.005	mg/l	Quarterly	Quarterly
Chromium	0.08	0.1	mg/l	Quarterly	Quarterly
Lead	0.04	0.05	mg/l	Quarterly	Quarterly
Mercury	0.0016	0.002	mg/l	Quarterly	Quarterly
Nickel	0.08	0.1	mg/l	Quarterly	Quarterly
Selenium	0.04	0.05	mg/l	Quarterly	Quarterly
Thallium	0.0016	0.002	mg/l	Quarterly	Quarterly

[8] MPN = Most Probable Number / 100 ml sample. For MPN, a value of <2.2 shall be considered to be non-detect

[9] For fecal coliform, "daily" sampling means every day in which a sample can practicably be obtained and delivered in sufficient time for proper analysis, provided that no less than four samples in each week are obtained and analyzed

[10] Week means a seven-day period starting on Sunday and ending on the following Saturday. The reporting form for this parameter consists of 13 weeks per quarter

[11] Fecal coliform 4 of 7 samples requires entering "Compliance" or "Non-compliance" on the SMRF for each week of the reporting period. Evaluate the daily fecal coliform results for that week (Sunday through Saturday). If, of these seven days, four or more of the daily fecal coliform results are non-detect, report "Compliance" for that week's entry on the SMRF. If three or fewer of the daily fecal coliform results are non-detect, report "Non-compliance" for that week's entry on the SMRF

[12] Total Nitrogen = Nitrate as N + Nitrite as N + Total Kjeldahl Nitrogen

[13] The five-sample rolling geometric mean is determined by multiplying the five (5) most recent monthly sample values together then taking the fifth root of the product. *Example:* $GM_5 = \sqrt[5]{(m_1)(m_2)(m_3)(m_4)(m_5)}$ (For the first four samples enter "Not Required" on SMRFs)

[14] mg/l = milligrams per liter

Table 7: ROUTINE DISCHARGE MONITORING (Continued)					
Sampling Point Number	**Sampling Point Identification**			**Latitude (North)**	**Longitude (West)**
4 – Effluent Auto Sampler	After Disinfection			33° 27' 49.42"	112° 24' 47.57"
Parameter	**Alert Level**	**Discharge Limit**	**Units**	**Sampling Frequency**	**Reporting Frequency**
Volatile and Semi-Volatile Organic Compounds (VOCs and SVOCs)					
Benzene	0.004	0.005	mg/l	Semi-Annually	Semi-Annually
Carbon tetrachloride	0.004	0.005	mg/l	Semi-Annually	Semi-Annually
o-Dichlorobenzene	0.48	0.6	mg/l	Semi-Annually	Semi-Annually
para-Dichlorobenzene	0.06	0.075	mg/l	Semi-Annually	Semi-Annually
1,2-Dichloroethane	0.004	0.005	mg/l	Semi-Annually	Semi-Annually
1,1-Dichloroethylene	0.0056	0.007	mg/l	Semi-Annually	Semi-Annually
cis-1,2-Dichloroethylene	0.056	0.07	mg/l	Semi-Annually	Semi-Annually
trans-1,2-Dichloroethylene	0.08	0.1	mg/l	Semi-Annually	Semi-Annually
Dichloromethane	0.004	0.005	mg/l	Semi-Annually	Semi-Annually
1,2-Dichloropropane	0.004	0.005	mg/l	Semi-Annually	Semi-Annually
Ethylbenzene	0.56	0.7	mg/l	Semi-Annually	Semi-Annually
Hexachlorobenzene	0.0008	0.001	mg/l	Semi-Annually	Semi-Annually
Hexachlorocyclopentadiene	0.04	0.05	mg/l	Semi-Annually	Semi-Annually
Monochlorobenzene	0.08	0.1	mg/l	Semi-Annually	Semi-Annually
Styrene	0.08	0.1	mg/l	Semi-Annually	Semi-Annually
Tetrachloroethylene	0.004	0.005	mg/l	Semi-Annually	Semi-Annually
Toluene	0.8	1.0	mg/l	Semi-Annually	Semi-Annually
Trihalomethanes (total)[15]	0.08	0.1	mg/l	Semi-Annually	Semi-Annually
1,1,1-Trichloroethane	0.16	0.2	mg/l	Semi-Annually	Semi-Annually
1,2,4 - Trichlorobenzene	0.056	0.07	mg/l	Semi-Annually	Semi-Annually
1,1,2 - Trichloroethane	0.004	0.005	mg/l	Semi-Annually	Semi-Annually
Trichloroethylene	0.004	0.005	mg/l	Semi-Annually	Semi-Annually
Vinyl Chloride	0.0016	0.002	mg/l	Semi-Annually	Semi-Annually
Xylenes (Total)	8.0	10.0	mg/l	Semi-Annually	Semi-Annually

[15] Total Trihalomethanes (TTHMs) are comprised of Bromoform, Bromodichloromethane, Chloroform, and Dibromochloromethane

Table 8: RECLAIMED WATER MONITORING				
Reclaimed water monitoring under Table 8: RECLAIMED WATER MONITORING shall be performed in addition to routine discharge monitoring required under Section 4.2, Table 7: ROUTINE DISCHARGE MONITORING				
Sampling Point Number	**Sampling Point Identification**		**Latitude (North)**	**Longitude (West)**
4 – Effluent Auto Sampler[16]	After Disinfection		33° 27' 49.42"	112° 24' 47.57"
Parameter	**Discharge Limit**	**Units**	**Sampling Frequency**	**Reporting Frequency**
Fecal Coliform Single-sample maximum:	23.0	MPN[8]	Daily[9]	Quarterly
Fecal Coliform: Four (4) of last seven (7) samples in a week[10]	Non-detect[11]	MPN	Weekly Evaluation	Quarterly
Total Nitrogen[12]: Five-sample rolling geometric mean[13]	10.0	mg/l[14]	Monthly Calculation	Quarterly
Turbidity[17]: Single reading	5.0	NTU[18]	Daily[19]	Quarterly
Turbidity: 24-hour average	2.0	NTU	Daily Calculation	Quarterly
Enteric Virus[20]: Four (4) of last seven (7) samples	Non-detect	MPN[8]	Monthly / Suspended[21]	Quarterly

[16] Reuse enters the distribution system just after the Effluent Pump Station, so Routine Discharge and Reclaimed Water monitoring share the same sampling point. Fecal and Total Nitrogen samples collected and reported for Routine Discharge Monitoring may also be used for Reclaimed Water Monitoring.

[17] Turbidimeter shall be placed at a point in the wastewater treatment process after filtration and immediately before disinfection and shall have a signal averaging time not exceeding 120 seconds. All exceedances must be explained and submitted to the Department with the corresponding quarterly SMRF; occasional spikes due to back-flushing or instrument malfunction shall not be considered an exceedance

[18] NTU = Nephelometric Turbidity Units

[19] For the single turbidity reading, daily means the maximum reading during the 24-hour period.

[20] Initial monthly enteric virus sampling shall be performed to indicate four (4) out of seven (7) sample results of non-detect.

[21] Enteric virus sampling shall resume only when the discharge limit for the 24-hour average for turbidity is exceeded for two (2) consecutive 24-hour monitoring periods. Monthly enteric virus monitoring shall continue until four (4) out of seven (7) consecutive sample results show no detection. During times when enteric virus sampling is suspended, enter "suspended" in the appropriate space on the SMRF

Table 9: FACILITY INSPECTION AND OPERATIONAL MONITORING			
The permittee shall record the inspection performance levels in a log book as per Section 2.7.2, and report any violations or exceedances as per Section 2.7.3. In the case of an exceedance, identify which structure exceeds the performance level in the log book.			
Pollution Control Structure/Parameter	**Performance Level**	**Inspection Frequency**	**Reporting Frequency**
Sludge Holding Tank (SHT) Freeboard	One (1) Linear Foot	Daily	See Section 2.7.3
Closed Loop Reactors (CLRs) Freeboard	One (1) Linear Foot	Daily	
Membrane Separation Tanks Freeboard	One (1) Linear Foot	Daily	
IPS & Headworks Structure	No visible structural damage, or leakage	Weekly	
Membrane Tanks, CLRs & SHT Structure	No visible structural damage, or leakage	Weekly	
Pump Integrity	Good working condition	Weekly	
Treatment Plant Components	Good working condition	Weekly	
Vegetation Removal around tanks/structures	No vegetation present in the tanks or within five feet of the tanks or treatment structures	Monthly	
WRF Activated Carbon Odor Control Systems	Good working condition H_2S and flow	Monthly	

5.0 REFERENCES AND PERTINENT INFORMATION

The terms and conditions set forth in this permit have been developed based upon the information contained in the following, which are on file with the Department:

APP Application, dated: 08/08/2022 and subsequent submittals

Contingency Plan, dated: To be submitted as part of:

Section 3.0 COMPLIANCE SCHEDULE
Table 5: COMPLIANCE SCHEDULE ITEMS; Item #1

6.0 NOTIFICATION PROVISIONS

6.1. Annual Registration Fees

The permittee is notified of the obligation to pay an Annual Registration Fee to ADEQ. The Annual Registration Fee is based on the amount of daily influent or discharge of pollutants in gallons per day (gpd) as established by A.R.S. § 49-242.

6.2. Duty to Comply

[A.R.S. §§ 49-221 through 263]

The permittee is notified of the obligation to comply with all conditions of this permit and all applicable provisions of Title 49, Chapter 2, Articles 1, 2 and 3 of the Arizona Revised Statutes, Title 18, Chapter 9, Articles 1 through 4, and Title 18, Chapter 11, Article 4 of the Arizona Administrative Code. Any permit non-compliance constitutes a violation and is grounds for an enforcement action pursuant to Title 49, Chapter 2, Article 4 or permit amendment, suspension, or revocation.

6.3. Duty to Provide Information

[A.R.S. §§ 49-243(K)(2) and 49-243(K)(8)]

The permittee shall furnish to the Director, or an authorized representative, within a time specified, any information which the Director may request to determine whether cause exists for amending or terminating this permit, or to determine compliance with this permit. The permittee shall also furnish to the Director, upon request, copies of records required to be kept by this permit.

6.4. Compliance with Aquifer Water Quality Standards

[A.R.S. §§ 49-243(B)(2) and 49-243(B)(3)]

The permittee shall not cause or contribute to a violation of an Aquifer Water Quality Standard (AWQS) at the applicable point of compliance (POC) for the facility. Where, at the time of issuance of the permit, an aquifer already exceeds an AWQS for a pollutant, the permittee shall not discharge that pollutant so as to further degrade, at the applicable point of compliance for the facility, the water quality of any aquifer for that pollutant.

6.5. Technical and Financial Capability

[A.R.S. §§ 49-243(K)(8) and 49-243(N) and A.A.C. R18-9-A202(B) and R18-9-A203(E) and (F)]

The permittee shall have and maintain the technical and financial capability necessary to fully carry out the terms and conditions of this permit. Any bond, insurance policy, trust fund, or other financial assurance mechanism provided as a demonstration of financial capability in the permit application, pursuant to A.A.C. R18-9-A203(C), shall be in effect prior to any discharge authorized by this permit and shall remain in effect for the duration of the permit.

6.6. Reporting of Bankruptcy or Environmental Enforcement

[A.A.C. R18-9-A207(C)]

The permittee shall notify the Director within five days after the occurrence of any one of the following:

1. the filing of bankruptcy by the permittee; or
2. the entry of any order or judgment not issued by the Director against the permittee for the enforcement of any environmental protection statute or rule.

6.7. Monitoring and Records

[A.R.S. § 49-243(K)(8) and A.A.C. R18-9-A206]

The permittee shall conduct any monitoring activity necessary to assure compliance with this permit, with the applicable water quality standards established pursuant to A.R.S. §§ 49-221 and 49-223 and §§ 49-241 through 49-252.

6.8. Inspection and Entry

[A.R.S. §§ 49-1009, 49-203(B), and 49-243(K)(8)]

In accordance with A.R.S. §§ 41-1009 and 49-203(B), the permittee shall allow the Director, or an authorized representative, upon the presentation of credentials and other documents as may be required by law, to enter and inspect the facility as reasonably necessary to ensure compliance with Title 49, Chapter 2, Article 3 of the Arizona Revised Statutes, and Title 18, Chapter 9, Articles 1 through 4 of the Arizona Administrative Code and the terms and conditions of this permit.

6.9. Duty to Modify

[A.R.S. § 49-243(K)(8) and A.A.C. R18-9-A211]

The permittee shall apply for and receive a written amendment before deviating from any of the designs or operational practices authorized by this permit.

6.10. Permit Action: Amendment, Transfer, Suspension, and Revocation

[A.R.S. §§ 49-201, 49-241 through 251, A.A.C. R18-9-A211, R18-9-A212 and R18-9-A213]

This permit may be amended, transferred, suspended, or revoked for cause, under the rules of the Department. The permittee shall notify the Groundwater Protection Value Stream in writing within 15 days after any change in the owner or operator of the facility. The notification shall state the permit number, the name of the facility, the date of property transfer, and the name, address, and phone number where the new owner or operator can be reached. The operator shall advise the new owner or operators of the terms of this permit and the need for permit transfer in accordance with the rules.

7.0 ADDITIONAL PERMIT CONDITIONS

7.1. Other Information

[A.R.S. § 49-243(K)(8)]

Where the permittee becomes aware that it failed to submit any relevant facts in a permit application, or submitted incorrect information in a permit application or in any report to the Director, the permittee shall promptly submit the correct facts or information.

7.2. Severability

[A.R.S. §§ 49-201, 49-241 through 251, A.A.C. R18-9-A211, R18-9-A212 and R18-9-A213]

The provisions of this permit are severable, and if any provision of this permit, or the application of any provision of this permit to any circumstance, is held invalid, the application of such provision to other circumstances, and the remainder of this permit, shall not be affected thereby. The filing of a request by the permittee for a permit action does not stay or suspend the effectiveness of any existing permit condition.

7.3. Permit Transfer

This permit may not be transferred to any other person except after notice to and approval of the transfer by the Department. No transfer shall be approved until the applicant complies with all transfer requirements as specified in A.A.C. R18-9-A212(B) and (C).

Sarival Authorization to Discharge Under the AZPDES

ADEQ Inventory No.	514111	Permit No.	AZ0026425
LTF No.	96995	Place ID No.	224864

AUTHORIZATION TO DISCHARGE UNDER THE ARIZONA POLLUTANT DISCHARGE ELIMINATION SYSTEM

In compliance with the provisions of Arizona Revised Statutes (A.R.S.) Title 49, Chapter 2, Article 3.1; the Federal Water Pollution Control Act, (33 U.S.C. §1251 *et seq.*, as amended), and Arizona Administrative Code (A.A.C.) Title 18, Chapter 9, Articles 9 and 10, and amendments thereto the,

Liberty Utilities
Sarival Water Reclamation Facility (WRF)
14920 W. Camelback Road
Litchfield Park, Arizona 85340

is authorized to discharge treated domestic wastewater from the wastewater treatment plant located at 1570 N. Sarival Avenue serving the Western Service Area which includes portions of Litchfield Park, Glendale, Goodyear, and unincorporated Maricopa County in Maricopa County, Arizona to Roosevelt Irrigation District (RID) Canal, a protected surface water in Arizona that is a Water of the U.S. (WOTUS), in the Middle Gila River Basin at:

Outfall No.	Latitude	Longitude	Legal
Outfall - 001	33° 27' 53.1" N	112° 24' 43.8" W	Township 01 N, Range 02 W , Section 1

in accordance with effluent limitations, monitoring requirements and other conditions set forth herein, and in the attached "Standard AZPDES Permit Conditions."

Annual Registration Fee [A.R.S. 49-255.01 and A.A.C. R18-14-104]

The annual registration fee for this permit is payable to ADEQ each year. The permitted flow for fee calculation is 4,400,000 gallons per day (gpd). If the facility is not yet constructed or is incapable of discharge at this time, the permittee may be eligible for reduced fees under rule. Send all correspondence requesting reduced fees to the Water Quality Division of ADEQ. Please reference the permit number, LTF number and why reduced fees are requested under rule.

This permit shall become effective on April 20, 2023.

This permit and the authorization to discharge shall expire on April 19, 2028.

Signed 4/18/2023.

DocuSigned by:
7A7C283F922A4A2...

Trevor Baggiore, Director
Water Quality Division
Arizona Department of Environmental Quality

Table of Contents

PART I. EFFLUENT LIMITATIONS AND MONITORING REQUIREMENTS 4

A. Effluent Limitations and Monitoring Requirements 4

B. Trace Substance Monitoring 4

C. Alternate Sampling Schedule 5

D. Effluent Characterization Testing 5

E. Surface Water Quality Standards 7

PART II. MONITORING AND REPORTING 8

A. Sample Collection and Analysis 8

B. Reporting of Monitoring Results 9

C. Twenty-four Hour Reporting of Noncompliance 11

PART III. BIOSOLIDS / SEWAGE SLUDGE REQUIREMENTS 12

A. Use of Disposal Requirements 12

B. Biosolids Preparer's Responsibility 12

C. Duty to Mitigate 12

D. General Requirements 12

E. Biosolids Storage 13

F. Surface Water Protection 13

G. Facilities with Pretreatment Programs 13

H. Inspection and Entry 14

I. General Biosolids Monitoring Requirements (dry weight testing) 14

J. Biosolids Limitations and Monitoring Requirements for Land Applications 16

K. Management Practices for Land Applications 19

L. Biosolids/Sewage Sludge Limitations and Monitoring Requirements for Surface Disposal 19

M. Biosolids Monitoring Requirements for Disposal in a Municipal Landfill 19

N. On-site Management Plan 19

O. Record Keeping 20

P. Notification Requirements 20

Q. Annual Report for all Permittees 21

R. Reporting 22

PART IV. WHOLE EFFLUENT TOXICITY TESTING REQUIREMENTS 22

PART V. SPECIAL CONDITIONS 22

A. Operation 22

B. Pretreatment Conditions 22

C. Reopener 22

Appendix A. Part A: Acronyms 23
Appendix A. Part B: Definitions 23
Appendix B. AZPDES Discharge Flow Record 26
Appendix C. Standard AZPDES Permit Conditions & Notifications 27

PART I. EFFLUENT LIMITATIONS AND MONITORING REQUIREMENTS

A. Effluent Limitations and Monitoring Requirements

The Permittee shall limit and monitor discharges from Outfall 001 as specified in Table 1 which follows. These requirements are based on a design capacity of 4.4 million gallons per day (MGD).

Table 1. Effluent Limitations and Monitoring Requirements

Parameter	Maximum Allowable Discharge Limitations						Monitoring Requirement (2)	
	Mass Limits (1)			Concentration Limits				
	Monthly Average	Weekly Average	Daily Maximum	Monthly Average	Weekly Average	Daily Maximum	Monitoring Frequency	Sample Type
Discharge Flow (MGD)	REPORT (3)	---	REPORT	---	---	---	Continuous	Metered
Biochemical Oxygen Demand (BOD) (5-day)	500 kg/day	749 kg/day	---	30 mg/L	45 mg/L	---	1 x / Every 2 weeks	24-hour Composite (4)
BOD (5)	---	---	---	85% REMOVAL MINIMUM	---	---	1 x / Every 2 weeks	24-hour Composite
Total Suspended Solids (TSS)	500 kg/day	749 kg/day		30 mg/L	45 mg/L		1 x / Every 2 weeks	24-hour Composite
TSS (5)	---	---	---	85% REMOVAL MINIMUM	---	---	1 x / Every 2 weeks	24-hour Composite
E. coli	---	---	---	126 cfu/100 mL (6)	---	575 cfu/100 mL (6)	4 x / month	Discrete
pH (7)	Not less than 6.5 standard units (S.U.) nor greater than 9.0 S.U.						1 x / week	Discrete

Footnotes

1 Mass values are to be calculated and reported using the following formulas: 1) Mass in kilograms per day = 3.785 x flow in MGD x concentration in mg/L, and 2) mass in grams per day = 3.785 x flow in MGD x concentration in µg/L.

2 If discharge is infrequent, see Part I.D for minimum effluent characterization monitoring requirements.

3 Monitoring and reporting required. No limit set at this time. See Part II.B for reporting requirements.

4 For the purposes of this permit, a "24-hour composite" sample has been defined as a flow-proportioned mixture of not less than three discrete samples (aliquots) obtained at equal time intervals during a 24-hour period. The volume of each aliquot shall be directly proportional to the discharge flow rate at the time of sampling.

5 Both the influent and the effluent shall be monitored.

6 cfu = colony forming units; "most probable number" (mpn) is considered equivalent for reporting purposes. The monthly average for *E. coli* is calculated as a geometric mean. A minimum of 4 samples are required in order to report a geometric mean. See the definition for "Monthly or Weekly Average Concentration Limit" in Appendix A.

7 pH must be measured at the time of sampling and do not require use of a certified laboratory. Measurements must be obtained in accordance with the applicable method and must meet all method quality assurance/quality control requirements to be considered valid data.

B. Trace Substance Monitoring

The permittee shall monitor discharges from Outfall 001 as specified in Table 2. Monitoring results above the Assessment Levels (ALs) listed below do not constitute a permit violation, but may trigger evaluation of Reasonable Potential (RP) by ADEQ. The permittee shall use an approved analytical method with a Limit of Quantitation (LOQ) lower than the AL values as described in Part II.A.5.

Table 2. Assessment Level Monitoring

Parameter	Assessment Levels (1) (2)		Monitoring Requirements (3)	
	Monthly Average	Daily Maximum	Monitoring Frequency	Sample Type
Arsenic	200 µg/L	400 µg/L	1 x / month	24-hr. Composite
Boron	1,000 µg/L	2,000 µg/L	1 x / month	24-hr. Composite
Cadmium	50 µg/L	100 µg/L	1 x / month	24-hr. Composite
Chromium, total	1,000 µg/L	2,000 µg/L	1 x / month	24-hr. Composite
Copper	500 µg/L	1,000 µg/L	1 x / month	24-hr. Composite
Cyanide (as free cyanide)	200 µg/L	400 µg/L	1 x / month	Discrete
Lead	100 µg/L	200 µg/L	1 x / month	24-hr. Composite
Mercury	10 µg/L	20 µg/L	1 x / month	Discrete
Oil & grease	10 mg/L	15 mg/L	1 x / month	Discrete
Selenium	20 µg/L	40 µg/L	1 x / month	24-hr. Composite
Zinc	10,000 µg/L	20,000 µg/L	1 x / month	24-hr. Composite

Footnotes

1 Concentration values are calculated based on Arizona Water Quality Standards. Monitoring and reporting required.
2 All metals effluent Assessment Levels are for total recoverable metals.
3 If discharge is infrequent see Part I.D for minimum effluent characterization monitoring requirements.

C. Alternate Sampling Schedule

After the permittee obtains at least ten monthly samples for all the parameters listed in Table 2 and all results are lower than the assessment level, the permittee may submit the data to ADEQ and request ADEQ to re-evaluate the reasonable potential (RP). If the additional data indicates that RP does not exist for any of the parmaters, ADEQ will notify the permittee and monitoring may be suspended for the remainder of the permit. For puposeses of this request, samples may be taken more frequently than specified in Table 2. Request shall be in writing and include all data accured and submit to ADEQ at AZPDES@adeq.gov.

ADEQ will timely re-evaluate the data and advice the permittee in writing if reduction in monitoring is acceptable based on an evaluation of the data. Permittees may not reduce the monitoring frequency until written approval is obtained. (The permittee is also advised ADEQ review of data could potentially trigger a finding of RP with the need to modify this permit to add limits).

D. Effluent Characterization Testing

The permittee shall monitor to characterize the facility's effluent for the parameters listed in Tables 3.a – e, whether discharging or not. When the facility discharges, monitoring is to be conducted at the frequency indicated in Tables 1 and 2. No limits or ALs are established, but the LOQ must be low enough to allow comparison of the results to the applicable water quality standards (WQS). If a LOQ below the WQS cannot be achieved, then the permittee shall use the method expected to achieve the lowest LOQ, as defined in Appendix A of this permit. Samples are to be representative of any seasonal variation in the discharge:

Table 3.a. Effluent Characterization Testing—General Chemistry and Microbiology

Parameter	Reporting Units	Monitoring Requirements	
		Monitoring Frequency (1)	Sample Type
Ammonia (as N)	mg/L	1 x / quarter	Discrete
Biochemical Oxygen Demand (BOD-5)	mg/L	1 x / quarter	24-hr. Composite
Chlorine, Total Residual (TRC)	µg/L	1 x / quarter	Discrete
Dissolved Oxygen (2)	mg/L	1 x / quarter	Discrete
E. coli	cfu/100 mL (3)	1 x / quarter	Discrete
Nitrate/Nitrite (as N)	mg/L	1 x / quarter	24-hr. Composite
Nitrogen, Total Kjeldahl (TKN)	mg/L	1 x / quarter	24-hr. Composite
Oil and Grease	mg/L	1 x / quarter	Discrete
pH (2)	S.U.	1 x / quarter	Discrete
Phosphorus	mg/L	1 x / quarter	24-hr. Composite
Temperature (2)	°Celsius	1 x / quarter	Discrete
Total Dissolved Solids (TDS)	mg/L	1 x / quarter	24-hr. Composite
Total Suspended Solids (TSS)	mg/L	1 x / quarter	24-hr. Composite

Footnotes

1 If more frequent monitoring of any of these parameters is required by another part of this permit, those sampling results may be used to satisfy Table 3.a. requirements.

2 Temperature, pH, TRC, and dissolved oxygen must be measured at the time of sampling and do not require use of a certified laboratory. Measurements must be obtained in accordance with the applicable method and must meet all method quality assurance/quality control requirements to be considered valid data.

3 cfu = colony forming units; "most probable number" (mpn) is considered equivalent for reporting purposes

Table 3.b. Effluent Characterization Testing—Selected Metals, and Cyanide

Parameter (1)	Reporting Units	Monitoring Requirements	
		Monitoring Frequency (2)	Sample Type
Arsenic	µg/L	1 x / 6 months	24-hr. Composite
Boron	µg/L	1 x / 6 months	24-hr. Composite
Cadmium	µg/L	1 x / 6 months	24-hr. Composite
Chromium (3)	µg/L	1 x / 6 months	24-hr. Composite
Chromium VI (3)	µg/L	1 x / 6 months	Discrete
Copper	µg/L	1 x / 6 months	24-hr. Composite
Lead	µg/L	1 x / 6 months	24-hr. Composite
Mercury	µg/L	1 x / 6 months	Discrete
Selenium	µg/L	1 x / 6 months	24-hr. Composite
Zinc	µg/L	1 x / 6 months	24-hr. Composite
Cyanide (as free cyanide)	µg/L	1 x / 6 months	Discrete

Footnotes

1 All metals analyses shall be for total recoverable metals, except chromium VI, which is dissolved.

2 If more frequent monitoring of any of these parameters is required by another part of this permit, those sampling results may be used to satisfy Table 3.b. requirements.

3 If total chromium exceeds 8 µg/L, the permittee must conduct sampling for chromium VI for the remainder of the permit. Otherwise, monitoring for chromium VI is not required.

Table 3.c. Effluent Characterization Testing—Selected Volatile Organic Compounds

Parameter	Reporting Units	Monitoring Requirements	
		Monitoring Frequency	Sample Type
1,1,1-trichloroethane	µg/L	1 x / year	Discrete

Table 3.d. Effluent Characterization Testing—Selected Base Neutral Compounds

Parameter	Reporting Units	Monitoring Requirements	
		Monitoring Frequency	Sample Type
Benzidine	µg/L	1 x / year	24-hr. Composite

Table 3.e. Effluent Characteristic Testing - Based on Designated Uses

Additional Parameters from the Arizona Surface Water Quality Standards, Appendix A; Table 1			
Parameter	Reporting Units	Monitoring Requirements	
		Monitoring Frequency	Sample Type
Aldrin (1)	µg/L	1 x / year in years 2024,2025,2026 of permit term	24-hr. Composite
Boron	µg/L	1 x / year in years 2024,2025,2026 of permit term	24-hr. Composite
4,4-DDD (p,p,-Dichlorodiphenyldicholoroethane)	µg/L	1 x / year in years 2024,2025,2026 of permit term	24-hr. Composite
4,4-DDE (p,p-Dichlorodiphenyldichloroethylene)	µg/L	1 x / year in years 2024,2025,2026 of permit term	24-hr. Composite
4,4-DDT (p,p-Dichlorodiphenyltrichloroethane)	µg/L	1 x / year in years 2024,2025,2026 of permit term	24-hr. Composite
2,4-Dichlorophenoxyacetic acid (2,4-D) (2)	µg/L	1 x / year in years 2024,2025,2026 of permit term	24-hr. Composite
Dieldrin (1)	µg/L	1 x / year in years 2024,2025,2026 of permit term	24-hr. Composite
Endrin	µg/L	1 x / year in years 2024,2025,2026 of permit term	24-hr. Composite
Manganese	µg/L	1 x / year in years 2024,2025,2026 of permit term	24-hr. Composite
Polychlorinated biphenyls (PCBs)	µg/L	1 x / year in years 2024,2025,2026 of permit term	24-hr. Composite
Toxaphene	µg/L	1 x / year in years 2024,2025,2026 of permit term	24-hr. Composite

Footnotes

1 The aldrin / dieldrin standard is exceeded when the sum of the two compunds exceeds 0.003 µg/L.

2 There may be no approved wastewater methods for analyses of these parameters in 40 CFR 136. As such, 500 series drinking water Methods may be used; in this case, a 10X sample dilution is acceptable for these parameters. Appropriate data qualifiers are to be used.

E. Surface Water Quality Standards

1. The discharge shall be free from pollutants in amounts or combinations that:
   a. Settle to form bottom deposits that inhibit or prohibit the habitation, growth or propagation of aquatic life;
   b. Cause objectionable odor in the area in which the surface water is located;
   c. Cause off-flavor in aquatic organisms;
   d. Are toxic to humans, animals, plants or other organisms;
   e. Cause the growth of algae or aquatic plants that inhibit or prohibit the habitation, growth or propagation of other aquatic life or that impair recreational uses;

f. Change the color of the surface water from natural background levels or color.

2. The discharge shall be free from oil, grease and other pollutants that float as debris, foam, or scum; or that cause a film or iridescent appearance on the surface of the water; or that cause a deposit on a shoreline, bank or aquatic vegetation.

PART II. MONITORING AND REPORTING

A. Sample Collection and Analysis

1. Samples taken for the monitoring requirements specified in Part I shall be collected at the following locations:
   a. Influent samples shall be taken after the last addition to the collection system and prior to the first treatment process.
   b. Effluent samples shall be taken downstream from the last treatment process and prior to mixing with the receiving waters.

2. The permittee is responsible for the quality and accuracy of all data required under this permit.

3. The permittee shall keep a QA Manual on site that describes the sample collection and analyses processes. If the permittee collects samples or conducts sample analyses in house, the permittee shall develop a QA Manual that addresses these activities. If a third party collects and/or analyzes samples on behalf of the permittee, the permittee shall obtain a copy of the applicable QA procedures. The QA Manual shall be available for review by ADEQ upon request. The QA Manual shall be updated as necessary to reflect current conditions, and shall describe the following:
   a. Project Management, including:
      i. Purpose of sample collection and sample frequency;
      ii. When and where samples will be collected;
      iii. How samples will be collected;
      iv. Laboratory(s) that will perform analyses;
      v. Any field tests to be conducted (detail methods and specify equipment, including a description of any needed calibrations); and
      vi. Pollutants or analytes being measured and for each, the permit-specific limits, Assessment Levels, or thresholds (e.g. the associated detection limits needed).
   b. Sample collection procedures including:
      i. Equipment to be used;
      ii. Type and number of samples to be collected including QA/QC samples (i.e., background samples, duplicates, and equipment or field blanks);
      iii. Types, sizes and number of sample bottles needed;
      iv. Preservatives and holding times for the samples (see methods under 40 CFR 136 or 9 A.A.C. 14, Article 6 or any condition within this permit that specifies a particular test method);
      v. Chain of Custody procedures.
   c. Specify approved analytical method(s) to be used and include;
      i. Limits of Detection (LOD) and Limits of Quantitation (LOQs);
      ii. Required quality control (QC) results to be reported (e.g., matrix spike recoveries, duplicate relative percent differences, blank contamination, laboratory control sample recoveries, surrogate spike recoveries, etc.) and acceptance criteria; and
      iii. Corrective actions to be taken by the permittee or the laboratory as a result of problems identified during QC checks.
   d. How the permittee will perform data review; complete DMRs and records used to report results to ADEQ; resolve data quality issues; and identify limitations on the use of the data.

4. Sample collection, preservation and handling shall be performed as described in 40 CFR 136 including the referenced Edition of *Standard Methods for the Examination of Water and Wastewater*, or by procedures referenced in A.R.S. Title 9, Chapter 14 of the Arizona Department of Health Services (ADHS) Laboratory Licensure rules. The permittee shall outline the proper procedures in the QA Manual, and samples taken for this permit must conform to these procedures whether collection and handling is performed directly by the permittee or contracted to a third-party.

5. Analytical requirements
   a. The permittee shall use a laboratory licensed by the ADHS Office of Laboratory Licensure and Certification that has demonstrated proficiency within the last 12 months under A.A.C. R9-14-609, for each parameter to be sampled under this permit. However, this requirement does not apply to parameters which require analysis at the time of sample accordance with A.A.C. 36-495.02(A)(3). (These parameters may include flow, dissolved oxygen, pH, temperature, and total residual chlorine.)
   b. The permittee must utilize analytical methods specified in this permit. If no test procedure is specified, the permittee shall analyze the pollutant using:
      i. A test procedure listed in 40 CFR 136 which is also approved under A.A.C. R9-14-610 and is sufficiently sensitive in accordance with 40 CFR 136.1(c);
      ii. An alternative test procedure approved by EPA as provided in 40 CFR 136 and which is also approved under A.A.C. R9-14-610;
      iii. A test procedure listed in 40 CFR 136, with modifications allowed by EPA or approved as a method alteration by ADHS under A.A.C. R9-14-610C; or
      iv. If no test procedure for a pollutant is available under (5)(b)(i) through (5)(b)(iii) above, any Method approved under A.A.C. R9-14-610(B) for wastewater may be used, except the use of field kits is not allowed unless otherwise specified in this permit. If there is no approved wastewater method for a parameter, any other method identified in 9 A.A.C. 14, Article 6 that will achieve appropriate detection and reporting limits may be used for analyses.
   c. For results to be considered valid, all analytical work, including those tests conducted by the permittee at the time of sampling (see Part II.A.4.a), shall meet quality control standards specified in the approved methods.
   d. The permittee shall use analytical methods with a Limit of Quantitation (LOQ) that is lower than the effluent limitations, Assessments Levels, Action Levels, or other water quality criteria, if any, specified in this permit. If all methods have LOQs higher than the applicable water quality criteria, the Permittee shall use the approved analytical method with the lowest LOQ.
   e. The permittee shall use a standard calibration curve when applicable to the method, where the lowest standard point is equal to or less than the LOQ.

6. Metals Analyses - In accordance with 40 CFR 122.45(c), all effluent metals concentrations, with the exception of chromium VI, shall be measured as "total recoverable metals". Discharge Limits and Assessment Levels in this permit, if any, are for total metals, except for chromium VI for which the levels listed are dissolved.

B. Reporting of Monitoring Results

1. The permittee shall report monitoring results on Discharge Monitoring Report (DMR) to the ADEQ electronic submission portal MyDEQ. The permittee shall submit results of all monitoring required by this permit in a format that will allow direct comparison with the limitations and requirements of this permit. If no discharge occurs during a reporting period, the permittee shall specify "No discharge" on the DMR. The results of all discharge analyses conducted during the monitoring period shall be included in determinations of the monthly average and daily maximums reported on the DMRs if the analyses were by methods specified in Part II.A above, as applicable.

2. DMRs and attachments are to be submitted by the 28th day of the month following the end of a monitoring period. For example, if the monitoring period ends January 31st, the permittee shall submit the DMR by February 28th. The permittee shall electronically submit all compliance monitoring data and reports using the myDEQ electronic portal provided by ADEQ. If the facility is not yet constructed, the permittee shall note "Not constructed" on the DMRs. The permittee shall notify ADEQ within 30 days of commencing full operations, whether discharging or not. The notification shall be made in a letter and submitted with the DMRs for the first monitoring period in which the facility begins full operations. The reports required to be electronically submitted include, but are not limited to, the following:
   a. Discharge Monitoring Reports
   b. Original copies of laboratory results
   c. AZPDES discharge flow records (See Appendix B)
   d. Bench sheets or similar documentation for field testing parameters

3. If requested to participate, the permittee shall submit the results of the annual NPDES DMR/QA Study to ADEQ and ADHS for all laboratories used in monitoring compliance with this permit by December 31st of each year. The permittee shall also conduct any proficiency testing required by the NPDES DMR-QA Study for those parameters listed in the study that the permittee analyzes in house or tests in the field at the time of sampling (these parameters may include pH and total residual chlorine). All results of the NPDES DMR-QA Study shall be submitted to the email and addresses listed below, or submit by any other alternative mode as specified by ADEQ:

   Arizona Department of Environmental Quality
   Email: AZPDES@azdeq.gov

   Arizona Department of Health Services
   Attn: Office of Laboratory Licensure and Certification
   250 North 17th Avenue
   Phoenix, AZ 85007

4. For the purposes of reporting, the permittee shall use the Limit of Quantitation.

5. For parameters with Daily Maximum Limits or Daily Maximum Assessment Levels in this permit, the permittee shall review the results of all samples collected during the reporting period and report as outlined in Table 4.

6. For parameters with Monthly Average Limits or Monthly Average Assessment Levels in this permit, the permittee shall review the results of all samples collected during the reporting period and report as outlined in Table 4.

Table 4. DMR Reporting Requirements for Daily Maximum Limits and Assessment Levels

For Daily Maximum Limits/Assessment Levels	The Permittee shall Report on the DMR
When the maximum value of any analytical result is greater than or equal to the LOQ	The maximum value of all analytical results
When the maximum value detected is greater than or equal to the laboratory's LOD but less than the LOQ	NODI (Q)
When the maximum value is less than the laboratory's LOD	NODI (B)

Table 5. DMR Reporting Requirements for Monthly Average Limits / Assessment Levels

For Monthly Average Limits/Assessment Levels		**The Permittee shall Report on the DMR**
If **only one sample** is collected during the reporting period (weekly, monthly, quarterly, annually, etc.) (In this case, the sample result **is** also the weekly or monthly average.)	When the value detected is greater than or equal to the LOQ	The analytical result
	When the value detected is greater than or equal to the laboratory's LOD, but less than the LOQ	NODI (Q)
	When the value is less than the laboratory's LOD	NODI (B)
If more than one sample is collected during the reporting period	All samples collected in the same calendar month must be averaged. • When all results are greater than or equal to the LOQ, all values are averaged • If some results are less than the LOQ, use the LOD value in the averaging • Use '0' for values less than the LOD	The highest monthly average which occurred during the reporting period

7. For all field testing, or if the information below is not included on the laboratory reports required by Part II.B.2, the permittee shall attach a bench sheet or similar documentation to each DMR that includes, for all analytical results during the reporting period the following:
   a. the analytical result,
   b. the number or title of the approved analytical method, preparation and analytical procedure utilized by the field personnel or laboratory, and the LOD and LOQ for the analytical method for the parameter, and
   c. any applicable data qualifiers using the most current revision of the Arizona Data Qualifiers (available online at: http://www.azdhs.gov)

C. Twenty-four Hour Reporting of Noncompliance

1. The permittee shall orally report to the Emergency Response Unit hotline at (602) 771-2330 any noncompliance that poses imminent threat to the environment or human health within 24 hours from the time the permittee becomes aware of the circumstances. The permittee shall also submit an electronic notification within 5 days of the noncompliance event using the myDEQ electronic portal provided by ADEQ. The permittee shall include in the written notification: a description of the noncompliance and its cause; the period of noncompliance, including dates and times, and, if the noncompliance has not been corrected, the time it is expected to continue; and steps taken or planned to reduce, eliminate, and prevent reoccurrence of the noncompliance.

   The following instances of noncompliance are subject to the 24-hour and 5-day reporting requirements and must be reported orally to the Emergency Response Unit hotline:
   a. Any unanticipated bypass which exceeds any effluent limitations in the permit,
   b. Any upset which exceeds any effluent limitation in the permit, or
   c. Any spill or discharge that poses an imminent threat to human health or the environment.

2. All other instances of noncompliance remain subject to the 24-hour and 5-day reporting requirements, and must call the ADEQ AZPDES hotline at (602) 771-1440. For example, an exceedance of any maximum daily limit for the parameters listed in Part 1.A Table 1 that does not poses an imminent threat to human health or the environment.

3. The permittee shall retain the following monitoring records:
   a. Date, exact location and time of sampling or measurements performed, preservatives used;
   b. Individual(s) who performed the sampling or measurements;
   c. Date(s) the analyses were performed;
   d. Laboratory(s) which performed the analyses;
   e. Analytical techniques or methods used;
   f. Chain of custody forms;
   g. Any comments, case narrative or summary of results produced by the laboratory. These comments should identify and discuss QA/QC analyses performed concurrently during sample analyses and should specify whether analyses met project requirements and 40 CFR 136. If results include information on initial and continuing calibration, surrogate analyses, blanks, duplicates, laboratory control samples, matrix spike and matrix spike duplicate results, sample receipt condition, or holding times and preservation, these records must also be retained.
   h. Summary of data interpretation and any corrective action taken by the permittee.

PART III. BIOSOLIDS / SEWAGE SLUDGE REQUIREMENTS

Note: "Biosolids" refers to non-hazardous sewage sludge as defined in 40 CFR 503.9 and Arizona Administrative Code (A.A.C.) R18-9-1001.7. Sewage sludge that is hazardous as defined in 40 CFR 261 must be disposed of in accordance with the Resource Conservation and Recovery Act (RCRA). Sludge with PCB (polychlorinated biphenyls) levels greater than 50 mg/kg must be disposed of in accordance with 40 CFR 761.

A. Use of Disposal Requirements

1. All biosolids/sewage sludge generated and/or prepared at this facility shall be used or disposed of in compliance with the applicable portions of 18 A.A.C. 9, Article 10 and

2. 40 CFR 503 Subpart C: for biosolids that are placed on the land (surface disposal) for the purpose of disposal (dedicated land disposal sites, lagoons, or monofills).

3. 40 CFR 258: for biosolids disposed of in municipal solid waste landfills; and

4. 40 CFR 257: for all biosolids use and disposal practices not covered under 40 CFR 258 or 503.

B. Biosolids Preparer's Responsibility

1. The permittee is responsible for ensuring that all biosolids/sewage sludge produced or accepted at this facility are used or disposed of in accordance with 40 CFR 503 Subpart C, 257, 258 and 18 A.A.C. 9, Article 10, as applicable, whether the permittee uses or disposes of the biosolids itself or transfers them to another party for further treatment, use, or disposal. The permittee is responsible for informing any subsequent transporters, preparers, applicators, and disposers of the requirements that they must meet under 18 A.A.C. 9, Article 10.

C. Duty to Mitigate

1. The permittee shall take all reasonable steps to prevent or minimize any biosolids use or disposal which has a likelihood of adversely affecting human health or the environment.

D. General Requirements

1. The permittee shall ensure that:
   a. No biosolids generated and/or prepared at this facility enter wetlands or other waters of the United States;
   b. Biosolids treatment, storage, use or disposal does not contaminate surface water or groundwater. (Note: Surface disposal or land treatment sites for biosolids must be permitted under the aquifer

protection program per A.A.C. R18-9-1002(E)(2) and may also require a separate AZPDES permit. The permittee shall ensure a site has appropriate permits before directing biosolids to a surface disposal or land treatment site.)

c. Biosolids treatment, storage, and use or disposal does not create a nuisance such as malodorous smell or attraction of flies or other disease carrying vectors.
d. Biosolids generated and/or prepared at this facility are not applied to the land or placed on a surface disposal site if the biosolids are likely to adversely affect a threatened or endangered species as listed under section 4 of the Endangered Species Act (16 U.S.C 1533), or its designated critical habitat as defined in 16 U.S.C. 1532;
e. Land application sites receiving bulk biosolids generated and/or prepared at this facility are registered with ADEQ in accordance with A.A.C. R18-9-1004.

E. Biosolids Storage

1. Biosolids shall not be stored on land for over two years from the time they are generated unless permit for surface disposal is obtained per 18 A.A.C. 9, Article 10 and 40 CFR 503 Subpart C, or written notification has been submitted to the ADEQ Surface Water Permits Unit with the information in 40 CFR 503.209(b) that sufficiently demonstrates the need for longer temporary storage.

2. For the protection of public health, biosolids shall not be stored uncovered on-site or off-site unless the permittee can demonstrate that prior to placement in storage:
   a. Biosolids meet Class A or B pathogen reduction requirements established in A.A.C. R18-9-1006(D) or (E), and
   b. Biosolids meet one of the vector attraction reduction alternatives in A.A.C. R18-9-1010 subsections (A)(1) through (A)(8).
   c. For biosolids which are classified as EQ or Class A, or as Class B through pathogen reduction Alternative 1, the permittee must also sample for pathogen reduction following storage and within 30 days prior to reuse/disposal or distribution (see Part III.J.2.d). Sampling before storage shall occur at least at the minimum frequencies given in Part III.I.1, and sampling after storage shall be conducted as specified in Part III.I.4.

3. Prior to storing biosolids at an off-site storage location, the permittee shall notify the ADEQ Surface Water Permits Unit in writing where the biosolids will be stored and the expected date of final use or disposal.

F. Surface Water Protection

1. The permittee must design and operate all on-site treatment, disposal, or storage areas for biosolids to:
   a. Divert surface run-on from adjacent areas to prevent contact with biosolids;
   b. Protect the site boundaries from erosion; and
   c. Prevent any drainage that has contacted biosolids from escaping the site.

2. These features shall be designed to be protective for at least a 25-year 24-hour storm event. If the permittee sends biosolids off-site that are not EQB, the permittee shall ensure all treatment, disposal, or storage areas that receive those biosolids have the same level of protection.

G. Facilities with Pretreatment Programs

1. Permittees with pretreatment programs shall:
   a. Sample and analyze biosolids for all the priority pollutants listed under Section 307.a.1 of the Clean Water Act, except asbestos. This shall consist of an annual full priority pollutant scan, with quarterly samples analyzed only for those pollutants detected in the full scan.
   b. Sample and analyze biosolids quarterly for the following Pollutants of Concern:

Arsenic	Copper	Mercury	Selenium
Cadmium	Cyanide	Molybdenum	Silver
Chromium	Lead	Nickel	Zinc

2. If any biosolids generated and/or prepared at this facility are or will be land applied, the permittee shall design local limits to achieve the ceiling and monthly average pollutant concentration levels for pollutants given in Table 8 of this permit. If pollutants in the biosolids exceed any of these monthly average pollutant concentration levels, the permittee shall revise its local limits as necessary in order to meet these levels.

H. Inspection and Entry

The permittee shall allow, directly or through contractual arrangements with their biosolids management contractors, authorized representatives of ADEQ and EPA to:

1. Enter upon all premises where biosolids are treated, stored, used, or disposed, either by the permittee or by another party to whom the permittee transfers the biosolids for treatment, storage, use, or disposal;

2. Have access to and copy any records that must be kept under the conditions of this permit and per 18 A.A.C. 9, Article 10 (including those in 40 CFR 503 Subpart C) by the permittee or by another party to whom the permittee transfers the biosolids for further treatment, storage, use, or disposal; and

3. Inspect any facilities, equipment (including monitoring and control equipment), practices, or operations used in biosolids treatment, storage, use, or disposal by the permittee or by another party to whom the permittee transfers the biosolids for treatment, use, or disposal.

I. General Biosolids Monitoring Requirements (dry weight testing)

1. Biosolids Self-monitoring Frequency
   Unless otherwise specified in this permit, the permittee shall conduct self-monitoring events at least at the frequency listed in Table 7 for any sampling required in Part III of this permit.

Table 6. Biosolids Self-Monitoring Frequency

Amount of Biosolids Prepared per Calendar Year (dry metric tons)	**Minimum Monitoring Frequency**
> 0 to < 290	One sampling event per year
≥ 290 to < 1,500	One sampling event per quarter
≥ 1500 to < 15,000	One sampling event per 60 days
≥ to 15,000	One sampling event per month

2. Sampling and Analysis Method
   a. The permittee shall ensure biosolids are tested using the methods specified in 40 CFR 503.8, as required in A.A.C. R18-9-1012(G) that are sufficiently sensitive in accordance with 40 CFR 122.21(e)(3). Testing shall be performed at a laboratory operating in compliance with A.R.S. 36-495. Because of the potential for re-growth of pathogens, for Class A or EQ biosolids, samples demonstrating pathogen reduction shall be taken within 30 days before biosolids are shipped off-site, so verification that requirements are met is obtained before the biosolids leave the site.

3. Representative Sampling:
   a. The permittee shall ensure that sampling conducted during a monitoring period adequately represents the quality of all biosolids used/treated/disposed over the monitoring period. This may entail taking several samples per sampling event and/or sampling more frequently than the minimum specified.

4. Testing Stockpiled/Accumulated Biosolids Prior to Distribution or Use

a. If, after treatment, biosolids classified as EQ or Class A, or as Class B demonstrated through Alternative 1, are stockpiled or accumulated on-site prior to reuse/disposal, the permittee shall develop a sampling plan that ensures samples representative of the entire stockpile are collected and analyzed for pathogens within 30 days before distribution or use. The plan shall detail the number and location of samples to be taken from a cross section of each pile or area. The plan must include at least 1 sample for each 0-290 metric dry ton increments. More sampling is appropriate when the biosolids are inconsistent in nature or non-uniformly treated.

b. The permittee must collect and analyze representative samples per the sampling plan. Distribution or use/disposal shall not occur until the permittee verifies that the biosolids sampled meet all applicable requirements for its use/disposal.

5. Testing for Hazardous Waste Determination
   a. The permittee shall test biosolids at least annually, and more frequently as necessary, to determine if biosolids are hazardous in accordance with 40 CFR 261. Initial screening of the biosolids may be conducted by analyzing biosolids for the total amount of a pollutant. This screening test is all that is required each monitoring period if the total amount doesn't exceed the 20X TCLP screening value in Table 8. If the total amount of a pollutant exceeds the 20X TCLP screening value, then the leachable amount must be determined using the Toxicity Characteristic Leaching Procedure (TCLP). The disposal of biosolids that test hazardous is not covered under this permit, and all such biosolids must be disposed of in accordance with the Resource Conservation and Recovery Act (RCRA).

Table 7. Toxicity Characteristic Leaching Procedure Test

Parameter	TCLP Limit mg/L	20 X TCLP Screening Value mg/kg	Minimal Monitoring Frequency per Generator
Metals			
Arsenic	5	100	1x / year
Barium	100	2000	1x / year
Cadmium	1	20	1x / year
Chromium	5	100	1x / year
Lead	5	100	1x / year
Mercury	0.2	4	1x / year
Selenium	1	20	1x / year
Silver	5	100	1x / year
Volatiles and Semi-Volatiles			
Benzene	0.5	10	1x / year
Carbon Tetrachloride	0.5	10	1x / year
Chlorobenzene	100	2000	1x / year
Chloroform	6	120	1x / year
1,2-Dichloroethane	0.5	10	1x / year
1,1-Dichloroethylene	0.7	14	1x / year
Methyl ethyl ketone	200	4000	1x / year

Parameter	TCLP Limit mg/L	20 X TCLP Screening Value mg/kg	Minimal Monitoring Frequency per Generator
Tetrachloroethylene	0.7	14	1x / year
Trichloroethylene	0.5	10	1x / year
Vinyl Chloride	0.2	4	1x / year
1,4-Dichlorobenzene	7.5	150	1x / year
o-cresol (1)	200	4000	1x / year
m-cresol (1)	200	4000	1x / year
p-cresol (1)	200	4000	1x / year
Cresol (total) (1)	200	4000	1x / year
2,4-Dinitrotoluene	0.13	2.6	1x / year
Hexachlorobenzene	0.13	2.6	1x / year
Hexachlorobutadiene	0.5	10	1x / year
Hexachloroethane	3	60	1x / year
Nitrobenzene	2	40	1x / year
Pentachlorophenol	100	2000	1x / year
Pyridine	5	100	1x / year
2,4,5-Trichlorophenol	400	8000	1x / year
2,4,6-Trichlorophenol	2	40	1x / year
Herbicides / Pesticides			
2,4-D	10	200	1x / year
2,4,5-TP (Silvex)	1	20	1x / year
Chlordane	0.03	0.6	1x / year
Endrin	0.02	0.4	1x / year
Heptachlor	0.008	0.16	1x / year
Heptachlor epoxide	0.008	0.16	1x / year
Lindane	0.44	8.8	1x / year
Methoxychlor	10	200	1x / year
Toxaphene	0.5	10	1x / year

Footnotes

1 If o-, m-, and p-Cresol concentrations cannot be differentiated, the total cresol (D026) concentration is used. The regulatory level of total cresol is 200 mg/L.

J. Biosolids Limitations and Monitoring Requirements for Land Applications

1. The permittee shall monitor biosolids generated and/or prepared at this facility for land application and limit their use as follows (Table 8).

a. Metals Concentrations for Land Application - Biosolids shall be sampled for the metals listed in the following table at a frequency not less than the minimum indicated for the amount of biosolids prepared annually. Samples shall be taken after all treatment and blending processes, but prior to land application.
b. The permittee shall not land apply biosolids with pollutant concentrations that exceed any of the ceiling concentrations in Table 8. The permittee shall not sell or give away biosolids for land application if pollutant concentrations exceed any of the ceiling concentrations in the following table.
c. If biosolids exceed any Ceiling Concentration in the following table, the permittee must:
   i. Notify the ADEQ Surface Water Permits Unit;
   ii. Find alternative disposal methods other than land application for the biosolids represented by that sampling event; and
   iii. Identify the source of the pollutants and take appropriate source control measures to reduce the presence of the pollutant(s) of concern.
d. If biosolids exceed a Monthly Average Pollutant Concentration listed in the table in Part III.I.1.a above:
   i. The biosolids shall not be applied as bulk biosolids to a lawn or garden.
   ii. The biosolids shall not be sold or given away if any annual pollutant loading rate listed in Table 3 of A.A.C. R18-9-1005(D) will be exceeded. The annual pollutant loading rate shall be determined using the methodology in18 A.A.C. 9, Article 10, Appendix A.
   iii. The biosolids shall not be applied to a site if any cumulative pollutant loading rate in Table 4 of A.A.C. R18-9-1005(D) will be exceeded. The cumulative pollutant loading rate shall be determined using the methodology in A.A.C. R18-9-1005(D).
e. The permittee shall not apply, sell, or give away biosolids for application to a lawn or garden unless they are Exceptional Quality (EQ) biosolids.
f. The permittee shall be able to demonstrate that all biosolids meet the definition of EQ biosolids in order to claim exemption from the management practices in A.A.C. R18-9-1007 and R18-9-1008. If claiming biosolids are EQ, during the first two years of EQ biosolids preparation, the permittee shall submit the results of all biosolids testing and details about the pathogen and vector control treatment processes to the ADEQ Surface Water Permits Unit. The permittee shall receive written confirmation from ADEQ that the results demonstrate the biosolids meet EQ requirements prior to selling or giving away or land applying any biosolids for uses requiring an EQ biosolids classification.

Table 8. Metal Concentrations for Land Applications

Pollutant	**Ceiling Concentrations** (milligrams/ kilogram) (1)	**Monthly Average Pollutant Concentrations** (milligrams/ kilogram) (1)	**Minimum Monitoring Frequency per Volume Prepared Annually**
Arsenic	75.0	41.0	0 to < 290 dry metric tons—1 sampling event /year ≥ 290 to < 1500 dry metric tons—1 sampling event /quarter ≥ 1500 to < 15,000 dry metric tons—1 sampling event/60 days ≥ 15,000 dry metric tons—1 sampling event /month
Cadmium	85.0	39.0	
Chromium	3000.0	Not Applicable	
Copper	4300.0	1500.00	
Lead	840.0	300.00	
Mercury	57.0	17.0	
Molybdenum	75.0	Not Applicable	
Nickel	420.0	420.00	
Selenium	100.0	100.0	
Zinc	7500.0	2800.00	

Footnotes
(1) Dry-weight basis.

2. Pathogen Reduction Requirements for Land Application
   a. Biosolids must meet Class A or Class B pathogen reduction requirements established in A.A.C. R18-9-1006 at the time the biosolids are land applied and, if stored uncovered prior to land application, at the time the biosolids are stored. The permittee shall also verify that the reduction is met within 30 days prior to distribution (see Part III.I.4). The permittee shall document and retain records of the treatment used to achieve Class A or Class B pathogen reduction levels and, if demonstrating treatment to Class A, the fecal coliform or *Salmonella sp.* density. Retesting is required within 30 days of distribution for EQ and Class A biosolids and for Class B biosolids if pathogen reduction was demonstrated through Alternative 1.
   b. Biosolids sold or given away in a bag or other container for land application, or applied on a lawn or home garden, shall meet the Class A pathogen reduction requirements established in A.A.C. R18-9-1006(D).
   c. The permittee shall maintain daily records of the operating parameters for the pathogen reduction treatment alternative used. If using A.A.C. R18-9-1006(D) Alternative 4, the permittee shall demonstrate acceptable levels of enteric virus and viable helminth ova through monitoring.
   d. Microbiological monitoring for fecal coliforms or *Salmonella sp.* to demonstrate pathogen reduction during a given monitoring period shall be conducted as close to the actual distribution or disposal of the biosolids as feasible. The analytical results must demonstrate effective pathogen reduction is achieved prior to distributing or disposing of the biosolids. If the permittee stores biosolids before they are distributed for use or disposal, microbiological testing must take place within 30 days prior to distribution or disposal.
   e. In order to demonstrate Class B pathogen reduction using A.A.C. R18-9-1006(E) Alternative 1;
      i. At least seven individual grab samples must be taken and analyzed for fecal coliform during each monitoring event (unless an alternate sampling plan has been approved by ADEQ).
      ii. The geometric mean of the results must be <2,000,000 MPN/gram or CFU/gram of total solids (dry-weight basis).
      iii. Samples are to be taken over a 14-day period to adequately represent sludge variability.

      (Note: A 'monitoring event' includes the period of time that samples are collected, analyzed, and the sample results provided to the permittee.)
   f. In order to demonstrate Class A pathogen reduction, in addition to meeting one of the alternative pathogen treatment options in A.A.C. R18-9-1006(D)
      i. At least seven individual grab samples must be collected and analyzed for fecal coliform during each monitoring event (unless an alternate sampling plan has been approved by ADEQ) and all seven samples must be < 1,000 MPN/gram.; or
      ii. At least seven individual grab samples must be collected and analyzed for *Salmonella sp.* during each monitoring event (unless an alternate sampling plan has been approved by ADEQ) and each must be <3 MPN/4 grams total solids (dry-weight basis).
      iii. Samples are to be taken over a 14-day period to adequately represent sludge variability.

   g. If demonstrating Class A pathogen reduction using A.A.C. R18-9-1006(D) Alternative 4;
      i. One composite sample consisting of at least seven grab samples must be collected and analyzed for enteric virus during each monitoring event and the arithmetic mean of 4 duplicate analyses of that composite must be < 1 PFU/ 4 grams total solids (dry-weight basis). Grab samples are to be taken over a 14-day period prior to compositing them to adequately represent sludge variability, and the maximum holding time is 2 weeks.
      ii. One composite sample consisting of at least seven grab samples must be collected and analyzed for viable helminth ova during each monitoring event and the arithmetic mean of 4 duplicate analyses of that composite must be < 1 viable ova/ 4 grams total solids (dry-weight basis). Grab samples are to be taken over a 14-day period prior to compositing them to adequately represent sludge variability.

3. Vector Attraction Reduction Requirements for Land Application
   a. The permittee shall ensure that all biosolids generated and/or prepared at this facility meet the vector attraction reduction requirements established in A.A.C. R18-9-1010 when the biosolids are land-applied. If biosolids are stored uncovered prior to land application, one of the vector attraction reduction alternatives established in A.A.C. R18-9-1010 subsections (A)(1) through (A)(8) must be met prior to storage. The permittee shall document and retain records of the operational parameters or application methods used to achieve the vector attraction reduction requirements.
   b. The permittee shall ensure that all biosolids generated and/or prepared at this facility that are sold or given away in a bag or other container, or applied to a lawn or home garden, meet one of the vector attraction reduction alternatives established in A.A.C. R18-9-1010 subsections (A)(1) through (A)(8). The permittee shall document and retain records of the operational parameters or application methods used to achieve the vector attraction reduction requirements.

K. Management Practices for Land Applications

1. The permittee shall ensure that all non-EQ bulk biosolids generated and/or prepared at this facility are land applied in accordance with the management practices in A.A.C. R18-9-1007, unless the bulk biosolids are land applied for reclamation.

2. If the permittee generates or prepares non-EQ bulk biosolids that are land applied for reclamation, the permittee shall ensure that the biosolids are land applied in accordance with the management practices in A.A.C. R18-9-1008.

3. If the permittee generates or prepares non-EQ biosolids placed in a bag or other container for distribution/land application or reclamation, the permittee shall distribute a label or information sheet to the person receiving the material. This label or information sheet shall contain the information in A.A.C. R18-9-1007(B).

L. Biosolids/Sewage Sludge Limitations and Monitoring Requirements for Surface Disposal

The permittee shall ensure that any sewage sludge or biosolids directed to or placed in a surface disposal unit meets the requirements of 40 CFR 503 Subpart C. The permittee shall also ensure the surface disposal site is permitted under the aquifer protection program and has a valid AZPDES permit prior to disposal of any biosolids in the unit.

M. Biosolids Monitoring Requirements for Disposal in a Municipal Landfill

Biosolids placed in a municipal landfill shall be tested by the Paint Filter Test (method 9095) at the frequency in Table 8 or more often as necessary to demonstrate that there are no free liquids. The permittee shall keep records documenting that biosolids disposed in a municipal landfill did not contain free liquids.

N. On-site Management Plan

1. The permittee shall submit a Management Plan (Plan) within 180 days of permit issuance or maintain a previously submitted Plan for the on-site management operations.

2. This Plan shall detail how sludge/biosolids are managed from the time that they are generated at the facility until they are shipped off-site. The Plan shall give specific protocols to be followed to ensure that the material generated at this facility will consistently meet all applicable requirements in 18 A.A.C. 9, Article 10 and 40 CFR Part 503 Subpart C and the provisions of this permit. The Plan must address issues of potential concern such as storage areas; run-on and run-off control; odor and dust control; and include a professional diagram of facilities/areas used in the operation and the area surrounding the operation. The Plan shall specify how and when representative samples of biosolids will be taken and contain a contingency plan for managing biosolids that exceed the requirements for the expected end use/disposal.

O. Record Keeping

1. The permittee shall collect and retain all biosolids information required by this permit and A.A.C. R18-9-1013(A)(1) through (A)(6) for at least five years.

2. The permittee shall keep analytical test results and all documentation that supports the biosolids classification on-site and available for review.

3. All biosolid records are subject to periodic inspection, and copying by ADEQ.

P. Notification Requirements

1. The permittee, either directly or through contractual arrangements with their biosolids management contractors, shall comply with the following:

2. Notification of Noncompliance
   a. The permittee shall notify ADEQ of any noncompliance with the biosolids provisions of this permit or with 18 A.A.C. 9, Article 10, which may endanger health or the environment. The permittee shall provide the information orally within 24 hours from the time the permittee becomes aware of the circumstances (See Part II.C of this permit.)
   b. For other instances of noncompliance with the biosolids provisions, the permittee shall notify the ADEQ Surface Water Permits Unit in writing within five working days of becoming aware of the circumstances.
   c. Permittees shall require their biosolids management contractors to notify ADEQ of any noncompliance within the time-frames specified in Sections P.2.a and b.

3. Notification of Shipment to another State
   If biosolids are shipped to another State or to Indian Lands, the permittee shall send a notice of the shipment to the NPDES permitting authorities in the receiving State or Indian Land (the EPA Regional Office for that area and the State/Indian authorities) with a copy to the Arizona Surface Water Permits Unit. The notice shall be sent at least 60 days before the biosolids are planned to be shipped.

4. Notification of Change in Land Application Sites, Applicators, or Disposal Methods
   a. Prior to sending, placing or applying any bulk biosolids generated and/or prepared at this facility to a site that the permittee has not previously utilized for biosolids use/disposal within the last five years, the permittee must verify that the application site has been registered in accordance with A.A.C. R18-9-1004 and shall notify the ADEQ Surface Water Permits Unit of the planned change. The notification shall include a description and topographic map of the proposed site(s), latitude and longitude coordinates at the center of each field/site, slope of land surface, names and addresses of the applicator(s) and site owner(s), a listing of any state or local permits which must be obtained, a description of the crops or vegetation to be grown at each site, proposed loading rates and determination of agronomic rates.
   b. Prior to selling or giving away bulk biosolids for land application to an applicator that the permittee has not sold or given biosolids to within the last five years, the permittee shall notify the ADEQ Surface Water Permits Unit of the planned change. The notification shall include: the name, address, and telephone number of the applicator and any agent of the applicator; the name and telephone number of a primary contact person who has specific knowledge of the land application activities of the applicator; and whether the applicator holds a NPDES or AZPDES permit, and, if so, the permit number.
   c. Prior to changing the method of biosolids use, treatment or disposal that was identified in the permittee's application for this permit, the permittee shall notify the ADEQ Surface Water Permits Unit of the planned change in writing. If ADEQ determines that the newly proposed practice is not covered under this permit, the permittee shall request and receive a permit modification prior to making the change.
   d. The permittee shall keep records of site registration verifications and of all notifications made to ADEQ.

5. Notification of Land Application of Biosolids that Exceed Monthly Average Pollutant Concentrations
The permittee must notify the ADEQ Surface Water Permits Unit and any subsequent biosolids handlers if biosolids generated and/or prepared at this facility do not meet any of the Monthly Average Pollutant Concentration values listed in Table 8. The permittee shall ensure that bulk biosolids exceeding a monthly average pollutant concentration will not be applied to a site if any cumulative pollutant loading rate (Table 4 in A.A.C. R18-9-1005) will be exceeded per A.A.C. R18-9-1005(D)(2).

6. Notification to Subsequent Land Applicators
The permittee shall notify the applicator of all the applicator's requirements under Title 18 Chapter 9 Article 10 including the requirement that the applicator certify that management practices, site restrictions, and any applicable vector attraction reduction requirements have been met.

7. Notification of Surface Disposal
Prior to disposal in a new or previously unreported surface disposal site, the permittee shall notify the Surface Water Permits Unit in writing. Notice shall include a description and a topographic map of the proposed site; the names of the site operator and site owner; whether the site has any permits; and shall include a description of procedures for ensuring public access and grazing restrictions until three years following site closure. The permittee shall not direct biosolids to the surface disposal site without prior written approval from ADEQ.

Q. Annual Report for all Permittees

1. The permittee shall submit an annual biosolids report to ADEQ by February 19 of each year for the period covering the previous calendar year. The report shall be filled out on forms prescribed by ADEQ and shall include.
   a. The amount of biosolids received/generated the previous calendar year and the amount stored at the beginning and end of the previous calendar year, in dry tons or dry metric tons (prefer metric tons), and the amount distributed.
   b. The results of all biosolids analytical monitoring conducted during the previous calendar year and copies of the laboratory analytical reports. Metals (other than TCLP metals) shall be reported on a 100% dry weight basis. Note: make certain microbiological testing submitted meets required holding times.
   c. Descriptions of pathogen reduction methods and vector attraction reduction methods used during the previous calendar year. The permittee must submit sludge processing data used to demonstrate how treatment alternative(s) in A.A.C. R18-9-1006 and R18-9-1010 were attained, (such as time, temperature, percent solids, pH etc.) as applicable.
   d. Names, mailing addresses, and street addresses of all persons who received biosolids generated and/or prepared at this facility for storage, further treatment, disposal in a municipal waste landfill, or for other use/disposal methods not covered under 40 CFR 258 or 503, and the amount delivered to each.
   e. Except for biosolids that are demonstrated to be EQ, the following information shall be submitted by the permittee for land application sites, unless the permittee requires its biosolids management contractors to report this information directly to ADEQ:
      i. Locations of land application sites (with field names and numbers) used that calendar year, size of each field applied to, applier, and site owner;
      ii. Volumes applied to each field (in wet tons and dry metric tons), nitrogen applied, calculated plant available nitrogen;
      iii. Crop(s) planted, date of planting, harvesting;
      iv. For any biosolids exceeding A.A.C. R18-9-1005 Table 2 metals concentrations, the locations of sites where applied and cumulative metals loading at each of these sites to date;
      v. Certifications of management practices in A.A.C. R18-9-1007 or A.A.C. R18-9-1008; and
      vi. Certifications of site restrictions in A.A.C. R18-9-1009.
   f. For surface disposal sites, the permittee shall ensure that the following information is submitted, the permittee requires its biosolids management contractors to report this information directly to ADEQ:

i. Locations of sites, site operator, site owner, size of parcel on which disposed;
ii. Results of any required groundwater monitoring;
iii. A description of and certifications of management practices in 40 CFR 503.24; and
iv. For closed sites, date of site closure and certifications of management practices for the three years following site closure.

R. Reporting

An electronic copy of the annual report shall be submitted to biosolids@azdeq.gov. ADEQ is developing an electronic reporting portal through myDEQ where all annual reports shall be submitted. ADEQ will notify the permittee that all reports shall be submitted through the electronic portal in accordance with the U.S. EPA's electronic reporting requirements when the myDEQ portal becomes available.

PART IV. WHOLE EFFLUENT TOXICITY TESTING REQUIREMENTS

Not Applicable

PART V. SPECIAL CONDITIONS

A. Operation

The permittee shall ensure that the facilities or systems are operated by or under the supervision of an operator currently certified by ADEQ at the level appropriate for the facility or system.

B. Pretreatment Conditions

The permitee shall notify ADEQ in writing atleast 3 months prior to connecting any significant industrial user (SIU) to the Sarival WRF. The notification shall include: the name, location, anticipated volume and quality of discharge, and the proposed wastewater treatment or control processes. This notification shall be submitted to the email address AZPDES@azdeq.gov.

C. Reopener

This permit may be modified per the provisions of A.A.C. R18-9-B906, and R18-9-A905 which incorporates 40 CFR Part 122. This permit may be reopened based on newly available information; to add conditions or limits to address demonstrated effluent toxicity; to implement any EPA-approved new Arizona water quality standard; or to re-evaluate reasonable potential (RP), if Assessment Levels in this permit are exceeded.

Appendix A. Part A: Acronyms

A.A.C.	Arizona Administrative Code
ADEQ	Arizona Department of Environmental Quality
ADHS	Arizona Department of Health Services
EQ	Exceptional Quality (biosolids)
AZPDES	Arizona Pollutant Discharge Elimination System
A.R.S.	Arizona Revised Statutes
CFR	Code of Federal Regulations
CFU	Colony Forming Units
Director	The Director of ADEQ or any authorized representative thereof
DMR	Discharge Monitoring Report
EPA	The U.S. Environmental Protection Agency
kg/day	Kilograms per day
MGD	Million Gallons per Day
mg/L	Milligrams per Liter, also equal to parts per million (ppm)
MPN	Most Probable Number
NPDES	National Pollutant Discharge Elimination System
PFU	Plaque-Forming Unit
QA	Quality Assurance
SSU	Sewage Sludge Unit
TBEL	Technology-based Effluent Limitation
µg/L	Micrograms per Liter, also equal to parts per billion (ppb)
WQBEL	Water quality-based Effluent Limitation

Appendix A. Part B: Definitions

Active Sewage Sludge Unit	A sewage sludge unit that has not closed.
Agronomic Rate	The whole biosolids application rate on a dry-weight basis that meets the following conditions: a.) The amount of nitrogen needed by existing vegetation or a planned or actual crop has been provided, and b.) The amount of nitrogen that passes below the root zone of the crop or vegetation is minimized.
Annual Pollutant Loading Rate	The maximum amount of a pollutant that can be applied to an acre or hectare of land during a 365-day period.
Applicator	A person who arranges for and controls the site-specific land application of biosolids in Arizona.
Base Flood	A flood that has a one percent chance of occurring in any given year (or a flood that is likely to occur once in 100 years).
Bulk Biosolids	Biosolids that are transported and land-applied in a manner other than in a bag or other container holding biosolids of 1.102 short tons or 1 metric ton or less.
Composite Sample	A sample that is formed by combining a series of individual, discrete samples of specific volumes at specified intervals. Composite samples characterize the quality of a discharge over a given period of time.Although, composite samples can be time-weighted or flow-weighted, this permit requires the collection of flow-proportional composite samples. This means that samples are collected and combined using aliquots in proportion to flow rather than time. Also see Flow-Proportional Composite.

Cumulative Pollutant Loading Rate	The maximum amount of a pollutant applied to land application site.
Daily Maximum Concentration Limit	The maximum allowable discharge of a pollutant in a calendar day as measured on any single discrete sample or composite sample.
Daily Maximum Mass Limit	The maximum allowable total mass of a pollutant discharged in a calendar day.
Discrete or Grab Sample	An individual sample of at least 100 mL collected from a single location, or over a period of time not exceeding 15 minutes.
Dry-Weight Basis	The weight of biosolids calculated after the material has been dried at 105 °C until reaching a constant mass.
Exceptional Quality Biosolids	Biosolids certified under R18-9-1013(A)(6) as meeting the pollutant concentrations in R18-9-1005 Table 2, Class A pathogen reduction in R18-9-1006, and one of the vector attraction reduction requirements in subsections R-18-9-1010(A)(1) through R18-9-1010(A)(8).
Flow Proportional Composite Sample	A sample that combines discrete samples collected over time, based on the flow of the discharge being sampled. There are two methods used to collect this type of sample. One collects a constant sample volume at time intervals that vary based on stream flow. The other collects discrete samples that are proportioned into aliquots of varying volumes based on stream flow, at constant time intervals (i.e. flow-weighted composite sample).
Hardness	The sum of the calcium and magnesium concentrations, expressed as calcium carbonate ($CACO_3$) in milligrams per liter.
Land Application or Land Apply	Spraying or spreading biosolids on the surface of the land, injecting biosolids below the land's surface, or incorporating biosolids into the soil to amend, condition, or fertilize the soil.
Land Treatment Facility	An operation designed to treat and improve the quality of waste, wastewater, or both, by placement wholly or in part on the land surface to perform part or all of the treatment. A land treatment facility includes a facility that performs biosolids drying, processing, or composting, but not land application performed in compliance with 18 A.A.C. 9, Article 10.
LC50	The toxicant (or effluent) concentration that would cause death in 50 percent of the test organisms.
Limit of Quantitation (LOQ)	The minimum levels, concentrations, or quantities of a target variable such as an analyte that can be reported with a specific degree of confidence.The calibration point shall be at or below the LOQ. The LOQ is the concentration in a sample that is equivalent to the concentration of the lowest calibration standard analyzed by a specific analytical procedure, assuming that all of the method-specified sample weights, volumes, and processing steps have been followed.
Limit of Detection (LOD)	An analyte and matrix-specific estimate of the minimum amount of a substance that the analytical process can reliably detect with a 99% confidence level. This may be laboratory dependent and is developed according to R9014-615(C)(7).
Method Detection Limit (MDL)	See LOD
Monthly or Weekly Average Concentration Limit	Other than for bacteriological testing, means the highest allowable average calculated as an arithmetic mean of consecutive measurements made during calendar month or week, respectively. The "monthly or weekly average concentration limit" for *E. coli* bacteria means the highest allowable average calculated as the geometric mean of a minimum of four (4) measurements made during a calendar month or week, respectively. The geometric mean is the nth root of the product of n numbers. For

	either method (CFU or MPN), when data are reported as "0" or non-detect then input a "1" into the calculation for the geometric mean.
Non-wotus protected surface water	Non-wotus protected surface water means a protected surface water that is not a WOTUS.
Pathogen	A disease-causing organism.
Publicly owned treatment works	Publicly owned treatment works" means a treatment works owned by this state or a municipality of this state as defined in section 502(4) of the clean water act or that discharges to a protected surface water.
Runoff	Rainwater, leachate, or other liquid that drains over any part of a land surface and runs off of the land surface.
Sewage Sludge Unit	Land on which only sewage sludge is placed for final disposal. This does not include land on which sewage sludge is either stored or treated. Land does not include navigable waters.
Significant Difference	Defined as statistically significant difference (e.g., 95% confidence level) in the means of two distributions of sampling results.
Store Biosolids or Storage of Biosolids	The temporary holding or placement of biosolids on land before land application.
Surface Disposal Site	An area of land that contains one or more active sewage sludge units.
Submit	As used in this permit, means post-marked, documented by other mailing receipt, sent electronically, or hand-delivered to ADEQ.
Surface Water Quality Standards	Surface Water Quality Standards means a standard adopted for a protected surface water pursuant to Section 49-221 and, in the case of WOTUS, pursuant to Section 49-222.
Ton	A net weight of 2000 pounds and is known as a short ton.
Total Solids	The biosolids material that remains when sewage sludge is dried at 103° C to 105° C.
Vectors	Rodents, flies, mosquitoes, or other organisms capable of transporting pathogens.
Waters of the United States (WOTUS)	Waters of the United States (WOTUS) means protected surface waters that are also navigable waters as defined by Section502(7) of the Clean Water Act.
WOTUS Protected Surface Water	WOTUS protected surface water- means a protected surface water that is a WOTUS.

Appendix B. AZPDES Discharge Flow Record

Sarival Water Reclamation Facility (WRF)—AZ0026425			
Discharge to Roosevelt Irrgiation District (RID) Canal in the Middle Gila River Basin At:			
Outfall No:			
Location:			
Month:		**Year:**	
Date:	**Flow Duration [1] (Total hours per day)**	**Flow Rate [2] (Total MGD per day)**	
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
Comment:			

Footnotes

1 Total time of discharge in hours per day. If actual time is not available, use an estimate of flow duration.

2 Report flow discharge in MGD. If no discharge occurs on any given day, report 'ND" for the flow for that day.

Appendix C. Standard AZPDES Permit Conditions & Notifications

(Updated as of February 2, 2004)

1. Duty to Reapply—[R18-9-B904(B)]
   Unless the Permittee permanently ceases the discharging activity covered by this permit, the Permittee shall reapply, submit a new application, 180 days before the existing permit expires. ADEQ must receive the new application at least 180 days before permit expiration in order to start the re-application process.

2. Applications—[R18-9-A905(A)(1)(C) which incorporates 40CFR 122.22]

   a. All applications shall be signed as follows:

      i. For a corporation: by a responsible corporate officer. For the purpose of this section, a responsible corporate officer means:
         A. A president, secretary, treasure, or vice-president of the corporation in charge of a principle business function, or any other person who performs similar policy-or decision-making functions for the corporation, or

         B. The manager of one or more manufacturing, production, or operating facilities, provided, the manager is authorized to make management decisions which govern the operation of the regulated facility including having the explicit or implicit duty of making major capital investment recommendations, and initiating and directing other comprehensive measures to assure long term environmental compliance with environmental laws and regulations; the manager can ensure that the necessary systems are established or actions taken to gather complete and accurate information for permit application requirements; and where authority to sign documents has been assigned or delegated to the manager in accordance with corporate procedures;

      ii. For partnership or sole proprietorship: by a general partner or the proprietor, respectively; or

      iii. For a municipality, State, Federal, or other public agency: By either a principal executive officer or ranking elected official. For purposes of this section, a principal executive officer of a Federal agency includes: (i) The chief executive officer having responsibility for the overall operations of a principal geographic unit of the agency (e.g., Regional Administrators of EPA).

   b. All reports required by permits and other information requested by the Director shall be signed by a person described in paragraph (a) of this Section, or by a duly authorized representative of that person. A person is a duly authorized representative only if:

      i. The authorization is made in writing by a person described in paragraph (a) of this section;

      ii. The authorization specifies either an individual or a position having responsibility for the overall operation of the regulated facility, such as the position of plant manager, operator of a well or a well field, superintendent, position of equivalent responsibility, or an individual or position having overall responsibility for environmental matters for the company. (A duly authorized representative may thus be either a named individual or any individual occupying a named position.) and,

      iii. The written authorization is submitted to the Director.

   c. Changes to Authorization. If an authorization under paragraph (b) of this section is no longer accurate because a different individual or position has responsibility for the overall operation of the facility, a new authorization satisfying the requirements of paragraph (b) of this section must be submitted to the Director prior to or together with any reports, information, or applications to be signed by an authorized representative.

   d. Certification. Any person signing a document under paragraph (a) or (b) of this section shall make the following certification:

I certify under penalty of law, that this document and all attachments were prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gathered and evaluated the information submitted. Based on my inquiry of the person or persons who manage the system, or those persons directly responsible for gathering information, the information submitted is, to the best of my knowledge and belief, true, accurate, and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations.

3. Duty to Comply - [R18-9-A905(A)(3)(a) which incorporates 40 CFR 122.41(a)(i) and A.R.S. §49- 262, 263.01, and 263.02.]

   a. The Permittee shall comply with all conditions of this permit and any standard and prohibition required under A.R.S. Title 49, Chapter 2, Article 3.1 and A.A.C. Title 18, Chapter 9, Articles 9 and 10. For discharges to a WOTUS, any permit noncompliance constitutes a violation of the Clean Water Act; A.R.S. Title 49, Chapter 2, Article 3.1; and A.A.C. Title 18, Chapter 9, Articles 9 and 10, and is grounds for enforcement action, permit termination, revocation and reissuance, or modification, or denial of a permit renewal application.

   b. The issuance of this permit does not waive any federal, state, county, or local regulations or permit requirements with which a person discharging under this permit is required to comply.

   c. The Permittee shall comply with the effluent standards or prohibitions established under section 307(a) of the Clean Water Act for toxic pollutants and with standards for sewage sludge use or disposal established under section 405(d) of the Clean Water Act within the time provided in the regulation that establish these standards or prohibitions, even if the permit has not yet been modified to incorporate the requirement.

   d. Civil Penalties. A.R.S. § 49-262(C) provides that any person who violates any provision of A.R.S. Title 49, Chapter 2, Article 3.1 or a rule, permit, discharge limitation or order issued or adopted under A.R.S. Title 49, Chapter 2, Article 3.1 is subject to a civil penalty not to exceed $25,000 per day per violation.

   e. Criminal Penalties. Any a person who violates a condition of this permit, or violates a provision under A.R.S. Title 49, Chapter 2, Article 3.1, or A.A.C. Title 18, Chapter 9, Articles 9 and 10 is subject to the enforcement actions established under A.R.S. Title 49, Chapter 2, Article 4, which may include the possibility of fines and/or imprisonment.

4. Need to Halt or Reduce Activity Not a Defense—[R18-9-A905(A)(3)(a) which incorporates 40 CFR 122.41(c)]

   It shall not be a defense for a Permittee in an enforcement action that it would have been necessary to halt or reduce the permitted activity in order to maintain compliance with the conditions of this permit.

5. Duty to Mitigate - [R18-9-A905(A)(3)(a) which incorporates 40 CFR 122.41(d)]

   The Permittee shall take all reasonable steps to minimize or prevent any discharge or sludge use or disposal in violation of this permit which has a reasonable likelihood of adversely affecting human health or the environment.

6. Proper Operation and Maintenance - [R18-9-A905(A)(3)(a) which incorporates 40 CFR 122.41(e)]

   The Permittee shall at all times properly operate and maintain all facilities and systems of treatment and control (and related appurtenances) which are installed or used by the Permittee to achieve compliance with the conditions of this permit. Proper operation and maintenance also includes adequate laboratory controls and appropriate quality assurance procedures. This provision requires the operation of back-up or auxiliary facilities or similar systems which are installed by a Permittee only when the operation is necessary to achieve compliance with the conditions of the permit.

7. Permit Actions - [R18-9-A905(A)(3)(a) which incorporates 40 CFR 122.41(f)]

   This permit may be modified, revoked and reissued, or terminated for cause. The filing of a request by the Permittee for a permit modification, revocation and reissuance, or termination, or a notification of planned changes or anticipated noncompliance does not stay any permit condition.

8. Property Rights - [R18-9-A905(A)(3)(a) which incorporates 40 CFR 122.41(g)]

   This permit does not convey any property rights of any sort, or any exclusive privilege.

9. Duty to Provide Information - [R18-9-A905(A)(3)(a) which incorporates 40 CFR 122.41(h)]

   The Permittee shall furnish to the Director, within a reasonable time, any information which the Director may request to determine whether cause exists for modifying, revoking and reissuing, or terminating this permit or to determine compliance with this permit. The Permittee shall also furnish to the Director upon request, copies of records required to be kept by this permit.

10. Inspection and Entry [R18-9-A905(A)(3)(a) which incorporates 40 CFR 122.41(i)]

    The Permittee shall allow the Director, or an authorized representative, upon the presentation of credentials and such other documents as may be required by law, to:

    a. Enter upon the Permittee's premises where a regulated facility or activity is located or conducted, or where records must be kept under the conditions of this permit;

    b. Have access to and copy, at reasonable times, any records that must be kept under the terms of the permit;

    c. Inspect at reasonable times any facilities, equipment (including monitoring equipment or control equipment), practices or operations regulated or required under this permit; and

    d. Sample or monitor at reasonable times, for the purposes of assuring permit compliance or as otherwise authorized by A.R.S. Title 49, Chapter 2, Article 3.1, and A.A.C. Title 18, Chapter 9, Articles 9 and 10, any substances or parameters at any location

11. Monitoring and Records - [R18-9-A905(A)(3)(a) which incorporates 40 CFR 122.41(j)]

    a. Samples and measurements taken for the purpose of monitoring shall be representative of the monitored activity.

    b. The Permittee shall retain records of all monitoring information, including all calibration and maintenance records and all original strip chart recordings for continuous monitoring instrumentation, copies of all reports required by this permit, and records of all data used to complete the application for this permit, for a period of at least 3 years from the date of the sample, measurement, report or application, except for records of monitoring information required by this permit related to the Permittee's sewage sludge use and disposal activities, which shall be retained for a period of at least five years (or longer as required by 40 CFR Part 503). This period may be extended by request of the Director at any time.

    c. Records of monitoring information shall include:

       i. The date, exact place and time of sampling or measurements;

       ii. The individual(s) who performed the sampling or measurements;

       iii. The date(s) the analyses were performed;

       iv. The individual(s) who performed the analyses;

       v. The analytical techniques or methods used; and

       vi. The results of such analyses.

d. Monitoring must be conducted according to test procedures specified in this permit. If a test procedure is not specified in the permit, then monitoring must be conducted according to test procedures approved under A.A.C. R18-9-A905(B) including those under 40 CFR Part 136 unless otherwise specified in 40 CFR Part 503 (for sludge).

e. The Clean Water Act provides that any person who falsifies, tampers with, or knowingly renders inaccurate any monitoring device or method required to be maintained in this permit shall, upon conviction, be punished by a fine of not more than $10,000 per violation, or by imprisonment for not more than two years per violation, or by both for first conviction. For a second conviction, such a person is subject to a fine of not more than $20,000 per day of violation, or imprisonment for not more than four years, or both.

Any person who falsifies, tampers with, or knowingly renders inaccurate any monitoring device or method required to be maintained in this permit is subject to the enforcement actions established under A.R.S. Title 49, Chapter 2, Article 4, which includes the possibility of fines and/or imprisonment.

12. Signatory Requirement - [R18-9-A905(A)(3)(a) which incorporates 40 CFR 122.41(k)]

a. All applications, reports, or information submitted to the Director shall be signed and certified. (See 40 CFR 122.22 incorporated at R18-9-A905(A)(1)(c))

b. The CLEAN WATER ACT provides that any person who knowingly makes any false statement, representation, or certification in any record or other document submitted or required to be maintained under this permit, including monitoring reports or reports of compliance or non-compliance shall, upon conviction, be punished by a fine of not more than $10,000 per violation, or by imprisonment for not more than two years per violation, or by both for a first conviction. For a second conviction, such a person is subject to a fine of not more than $20,000 per day of violation, or imprisonment of not more than four years, or both.

13. Reporting Requirements - [R18-9-A905(A)(3)(a) which incorporates 40 CFR 122.41(l)]

a. Planned changes. The Permittee shall give notice to the Director as soon as possible of any planned physical alterations of additions to the permitted facility. Notice is required only when:

i. The alteration or addition to a permitted facility that dischargers to a WOTUS, may meet one of the criteria for determining whether a facility is a new source in 40 CFR 122.29(b) (incorporated by reference at R18-9-A905(A)(1)(e)); or

ii. The alteration or addition could significantly change the nature or increase the quantity of pollutants discharged. This notification applies to pollutants which are subject neither to effluent limitations in the permit, nor to notification requirements under 40 CFR 122.42(a)(1) (incorporated by reference at R18-9-A905(A)(3)(b)).

iii. The alteration or addition results in a significant change in the Permittee's sludge use or disposal practices, and such alteration, addition, or change may justify the application of permit conditions that are different from or absent in the existing permit including notification of additional use or disposal sites not reported during the permit application process or not reported pursuant to an approved land application plan.

b. Anticipated noncompliance. The Permittee shall give advance notice to the Director of any planned changes in the permitted facility or activity which may result in noncompliance with permit requirements.

c. Transfers. (R18-9-B905) This permit is not transferable to any person except after notice to the Director. The Director may require modification or revocation and reissuance of the permit to change the name of the Permittee and incorporate such other requirements as may be necessary under Arizona Revised Statutes and the Clean Water Act.

d. Monitoring reports. Monitoring results shall be reported at the intervals specified elsewhere in this permit.

i. Monitoring results must be reported on a Discharge Monitoring Report (DMR) or forms provided or specified by the Director for reporting results of monitoring of sludge use or disposal practices.

ii. If the Permittee monitors any pollutant more frequently than required by the permit, then the results of this monitoring shall be included in the calculation and reporting of the data submitted in the DMR, or sludge reporting form specified by the Director.

iii. Calculations for all limitations which require averaging of measurements shall utilize an arithmetic mean unless otherwise specified by the Director in the permit.

e. Compliance schedules. Reports of compliance or noncompliance with, or any progress reports on, interim and final requirements contained in any compliance schedule of this permit shall be submitted no later than 14 days following each schedule date.

f. Twenty-four hour reporting.

i. The Permittee shall report any noncompliance which may endanger human health or the environment. Any information shall be provided orally within 24 hours from the time the Permittee becomes aware of the circumstances. A written submission shall also be provided within five days of the time the Permittee becomes aware of the circumstances. The written submission shall contain a description of the noncompliance and its cause; the period of noncompliance, including exact dates and times, and if the noncompliance has not been corrected, the anticipated time it is expected to continue; and steps taken or planned to reduce, eliminate, and prevent recurrence of the noncompliance.

ii. The following shall be included as information which must be reported within 24 hours under this paragraph.

A. Any unanticipated bypass which exceeds any effluent limitation in the permit. (See 40 CFR 122.41(g) which is incorporated by reference at R18-9-A905(A)(3)(a)).

B. Any upset which exceeds any effluent limitation in the permit.

C. Violation of a maximum daily discharge limitation for any of the pollutants listed by the Director in the permit to be reported within 24 hours. (See 40 CFR 122.44(g) which is incorporated by reference at R18-9-A905(A)(3)(d)).

g. Other noncompliance. The Permittee shall report all instances of noncompliance not reported under paragraphs (d), (e), and (f) of this section, at the time monitoring reports are submitted. The reports shall contain the information listed in paragraph (f) of this section.

h. Other information. Where the Permittee becomes aware that it failed to submit any relevant facts in a permit application, or submitted incorrect information in a permit application or in any report to the Director, it shall promptly submit such facts or information.

14. Bypass - [R18-9-A905(A)(3)(a) which incorporates 40 CFR 122.41(m)]

a. Definitions

i. "Bypass" means the intentional diversion of waste streams from any portion of a treatment facility.

ii. "Severe property damage" means substantial physical damage to property, damage to the treatment facilities which causes them to become inoperable, or substantial and permanent loss of natural resources which can reasonably be expected to occur in the absence of a bypass. Severe property damage does not mean economic loss caused by delays in production.

b. Bypass not exceeding limitations. The Permittee may allow any bypass to occur which does not cause effluent limitations to be exceeded, but only if it also is for essential maintenance to assure efficient operation. These bypasses are not subject to the provision of paragraphs (c) and (d) of this section.

c. Notice.

i. Anticipated bypass. If the Permittee knows in advance of the need for a bypass, it shall submit prior notice, if possible at least ten days before the date of bypass.

ii. Unanticipated bypass. The Permittee shall submit notice of an unanticipated bypass as required in paragraph (f)(2) of section 13 (24-hour notice).

d. Prohibition of bypass.

i. Bypass is prohibited, and the Director may take enforcement action against a Permittee for bypass, unless:

A. Bypass was unavoidable to prevent loss of life, personal injury, or severe property damage;

B. There were no feasible alternatives to the bypass, such as the use of auxiliary treatment facilities, retention of untreated wastes, or maintenance during normal periods of equipment down time. This condition is not satisfied if adequate back-up equipment should have been installed in the exercise of reasonable engineering judgement to prevent a bypass which occurred during normal periods of equipment downtime or preventive maintenance; and

C. The Permittee submitted notices as required under paragraph (c) of this section.

ii. The Director may approve an anticipated bypass, after considering its adverse effects, if the Director determines that it will meet the three conditions listed above in paragraph (d)(1) of this section.

15. Upset - [A.R.S.§§49-255(8) and 255.01(E), R18-9-A905(A)(3)(a) which incorporates 40 CFR 122.41(n)]

a. Definition. "Upset" means an exceptional incident in which there is unintentional and temporary noncompliance with technology-based permit effluent limitations because of factors beyond the reasonable control of the Permittee. An upset does not include noncompliance to the extent caused by operational error, improperly designed treatment facilities, inadequate treatment facilities, lack of preventative maintenance, or careless or improper operation.

b. Effect of an upset. An upset constitutes an affirmative defense to an action brought for noncompliance with such technology-based permit effluent limitations if the requirements of paragraph (c) of this section are met. No determination made during administrative review of claims that noncompliance was caused by upset, and before an action for noncompliance, is final administrative action subject to judicial review.

c. Conditions necessary for a demonstration of upset. A Permittee who wishes to establish the affirmative defenses of upset shall demonstrate, through properly signed, contemporaneous operating logs, or other relevant evidence that:

i. An upset occurred and that the Permittee can identify the cause(s) of the upset;

ii. The permitted facility was at the time being properly operated; and

iii. The Permittee submitted notice of the upset as required in paragraph (f)(2) of Section 13 (24-hour notice).

iv. The Permittee has taken appropriate measure including all reasonable steps to minimize or prevent any discharge or sewage sludge use or disposal that is in violation of the permit and that has a reasonable likelihood of adversely affecting human health or the environment per A.R.S. § 49-255.01(E)(1)(d).

d. Burden of proof. In any enforcement proceeding the Permittee seeking to establish the occurrence of an upset has the burden of proof.

16. Existing Manufacturing, Commercial, Mining, and Silvicultural Dischargers - [R18-9-A905(A)(3)(b) which incorporates 40 CFR 122.42(a)]

In addition to the reporting requirements under 40 CFR 122.41(l) (which is incorporated at R18-9-A905(A)(3)(a)), all existing manufacturing, commercial, mining, and silvicultural dischargers must notify the Director as soon as they know or have reason to believe:

a. That any activity has occurred or will occur which would result in the discharge, on a routine or frequent basis, of any toxic pollutant which is not limited in the permit, if that discharge will exceed the highest of the following "notification levels":

i. One hundred micrograms per liter (100 µg/l);

ii. hundred micrograms per liter (200 µg/l) for acrolein and acrylonitrile; five hundred micrograms per liter (500 µg/l) for 2,4-dinitrophenol and for 2-methyl-4,6-dinitrophenol; and one milligram per liter (1 mg/l) for antimony;

iii. Five times the maximum concentration value reported for that pollutant in the permit application in accordance with 40 CFR 122.21(g)(7) (which is incorporated at R18-9-A905(A)(1)(b)); or

iv. The level established by the Director in accordance with 40 CFR 122.44(f) (which is incorporated at R18-9-A905(A)(3)(d)).

b. That any activity has occurred or will occur which would result in any discharge, on a nonroutine or infrequent basis, of a toxic pollutant which is not limited in the permit, if that discharge will exceed the highest of the following "notification levels":

i. Five hundred micrograms per liter (500 µg/l);

ii. One milligram per liter (1 mg/l) for antimony;

iii. Ten (10) times the maximum concentration value reported for that pollutant in the permit application in accordance with 40 CFR 122.21(g)(7)(which is incorporated at R18-9-A905(A)(1)(b));

iv. The level established by the Director in accordance with 40 CFR 122.44(f) (which is incorporated at R18-9-A905(A)(3)(d)).

17. Publicly Owned Treatment Works - [R18-9-A905(A)(3)(b) which incorporates 40 CFR 122.42(b)]

This section applies only to publicly owned treatment works as defined at ARS § 49-255(5).

a. All POTW's must provide adequate notice to the Director of the following:

i. Any new introduction of pollutants into the POTW from an indirect discharger which would be subject to section 301 or 306 of the CLEAN WATER ACT if it were directly discharging those pollutants; and

ii. Any substantial change in the volume or character of pollutants being introduced into that POTW by a source introducing pollutants into the POTW at the time of issuance of the permit.

iii. For the purposes of this paragraph, adequate notice shall include information on (i) the quality and quantity of effluent introduced into the POTW, and (ii) any anticipated impact of the change on the quantity or quality of effluent to be discharge from the POTW.

Publicly owned treatment works may not receive hazardous waste by truck, rail, or dedicated pipe except as provided under 40 CFR 270. Hazardous wastes are defined at 40 CFR 261 and include any mixture containing any waste listed under 40 CFR 261.31 - 261.33. The Domestic Sewage Exclusion (40 CFR 261.4) applies only to wastes mixed with domestic sewage in a sewer leading to a publicly owned treatment works and not to mixtures of hazardous wastes and sewage or septage delivered to the treatment plant by truck.

18. Reopener Clause - [R18-9-A905(A)(3)(d) which incorporates 40 CFR 122.44(c)]
This permit shall be modified or revoked and reissued to incorporate any applicable effluent standard or limitation or standard for sewage sludge use or disposal under sections 301(b)(2)(C), and (D), 304(b)(2), 307(a)(2) and 405(d) which is promulgated or approved after the permit is issued if that effluent or sludge standard or limitation is more stringent than any effluent limitation in the permit, or controls a pollutant or sludge use or disposal practice not limited in the permit.

19. Privately Owned Treatment Works - [R18-9-A905(A)(3)(d) which incorporates 40 CFR 122.44]

This section applies only to privately owned treatment works as defined at 40 CFR 122.2.

a. Materials authorized to be disposed of into the privately owned treatment works and collection system are typical domestic sewage. Unauthorized material are hazardous waste (as defined at 40 CFR Part 261), motor oil, gasoline, paints, varnishes, solvents, pesticides, fertilizers, industrial wastes, or other materials not generally associated with toilet flushing or personal hygiene, laundry, or food preparation, unless specifically listed under "Authorized Non-domestic Sewer Dischargers" elsewhere in this permit.

b. It is the Permittee's responsibility to inform users of the privately owned treatment works and collection system of the prohibition against unauthorized materials and to ensure compliance with the prohibition. The Permittee must have the authority and capability to sample all discharges to the collection system, including any from septic haulers or other unsewered dischargers, and shall take and analyze such samples for conventional, toxic, or hazardous pollutants when instructed by the permitting authority. The Permittee must provide adequate security to prevent unauthorized discharges to the collection system.

c. Should a user of the privately owned treatment works desire authorization to discharge non-domestic wastes, the Permittee shall submit a request for permit modification and an application, pursuant to 40 CFR 122.44(m), describing the proposed discharge. The application shall, to the extent possible, be submitted using ADEQ Forms 1 and 2C, unless another format is requested by the permitting authority. If the privately owned treatment works or collection system user is different from the Permittee, and the Permittee agrees to allow the non-domestic discharge, the user shall submit the application and the Permittee shall submit the permit modification request. The application and request for modification shall be submitted at least 6 months before authorization to discharge non-domestic wastes to the privately owned treatment works or collection system is desired.

20. Transfers by Modification - [R18-9-B905]

Except as provided in section 21, a permit may be transferred by the Permittee to a new owner or operator only if the permit has been modified or revoked and reissued, or a minor modification made under R18-9-B906, to identify the new Permittee and incorporate such other requirements as may be necessary.

21. Automatic Transfers [R18-9-B905]

An alternative to transfers under section 20, any AZPDES permit may be automatically transferred to a new Permittee if:

a. The current Permittee notifies the Director at least 30 days in advance of the proposed transfer date;

b. The notice includes a written agreement between the existing and new Permittee containing a specific date for transfer of permit responsibility, coverage, and liability between them; and

c. The Director does not notify the existing Permittee and the proposed new Permittee of his or her intent to modify or revoke and reissue the permit. A modification under this subparagraph may also be a minor modification under R18-9-B906(B).

22. Minor Modification of Permits [R18-9-B906(B)]

Upon the consent of the Permittee, the Director may modify a permit to make the corrections or allowances for changes in the permitted activity listed in this section, without following public notice procedures under R18-9-A907 or A908. Minor modifications may only:

a. Correct typographical errors;

b. Update a permit condition that changed as a result of updating an Arizona water quality standard;

c. Require more frequent monitoring or reporting by the Permittee;

d. Change an interim compliance date in a schedule of compliance, provided the new date is not more than 120 days after the date specified in the existing permit and does not interfere with attainment of the final compliance date requirement;

e. Allow for a change in ownership or operational control of a facility where the Director determines that no other change in their permit is necessary, provided that a written agreement containing a specific date for transfer of permit responsibility, coverage, and liability between the current and new Permittee has been submitted to the Director.

f. Change the construction schedule for a discharger that dischargers to a WOTUS which is a new source. No such change shall affect a discharger's obligation prior to discharge under 40 CFR 122.29 (which is incorporated by reference in R18-9-A905(A)(1)(e)).

g. Delete a point source outfall when the discharge from that outfall is terminated and does not result in discharge of pollutants from other outfalls except in accordance with the permit limits.

h. Incorporate conditions of a POTW pretreatment program that has been approved in accordance with the procedures in 40 CFR 403.11 and 403.18 as enforceable conditions of the POTW's permit.

i. Annex an area by a municipality.

23. Termination of Permits - [R-9-B906(C)]

The following are causes for terminating a permit during its term, or for denying a permit renewal application:

a. Noncompliance by the Permittee with any condition of the permit;

b. The Permittee's failure in the application or during the permit issuance process to disclose fully all relevant facts, or the Permittee's misrepresentation of any relevant facts at any time;

c. A determination that the permitted activity endangers human health or the environment and can only by regulated to acceptable levels by permit modification or termination; or

d. A change in any condition that requires either a temporary or a permanent reduction or elimination of any discharge controlled by the permit (for example, a plant closure or termination of discharge by connection to a POTW).

24. Availability of Reports - [Pursuant to A.R.S § 49-205]

Except for data determined to be confidential under A.R.S § 49-205(A), all reports prepared in accordance with the terms of this permit shall be available for public inspection at ADEQ offices. As required by A.R.S. § 49-205(B) and (C), permit applications, permits, and effluent data shall not be considered confidential.

25. Removed Substances - [Pursuant to Clean Water Act Section 301]

Solids, sludges, filter backwash, or other pollutants removed in the course of treatment or control of wastewaters shall be disposed of in a manner such as to prevent any pollutant from such materials from entering navigable waters.

26. Severability - [Pursuant to A.R.S § 49-324(E)]
The provisions of this permit are severable, and if any provision of this permit, or the application of any provision of this permit to any circumstance, is held invalid, the application of such provision to other circumstances, and remainder of this permit, shall not be affected thereby.

27. Civil and Criminal Liability - [Pursuant to A.R.S § 49-262, 263.01, and 263.02]

Except as provided in permit conditions on "Bypass" (Section 14) and "Upset" (Section 15), nothing in this permit shall be construed to relieve the Permittee from civil or criminal penalties for noncompliance.

28. Oil and Hazardous Substance Liability - [Pursuant to Clean Water Act Section 311].

Nothing in this permit shall be construed to preclude the institution of any legal action or relieve the operator from any responsibilities, liabilities, or penalties established pursuant to any applicable State or Tribal law or regulation under authority preserved by Section 510 of the Clean Water Act.

29. State or Tribal Law - [Pursuant to R 18-9-A904 (C)].
Nothing in this permit shall be construed to preclude the institution of any legal action or relieve the operator from any responsibilities, liabilities, or penalties established pursuant to any applicable State or Tribal law or regulation under authority preserved by Section 510 of the Clean Water Act.

Consumer Confidence Report on Water Quality for 2024

2025 Consumer Confidence Report on Water Quality for 2024

Annual Water Quality Report

Liberty Water LPSCO

PWS # AZ04-07-046

Liberty

Message from the President

Liberty is committed to providing customers with safe, quality drinking water. We are proud to present this Water Quality Report (Consumer Confidence Report) that shares detailed information regarding local water service and our compliance with state and federal water quality standards during the 2024 calendar year.

Liberty makes appropriate investments each year to deliver water that meets the safety standards established by the States Environmental Protection Agency (EPA), the Public Utilities Commission (PUC), and the United States Environmental Protection Agency (EPA). We invest responsibly to maintain the local water infrastructure because a strong infrastructure is key to delivering quality water. The water we deliver to your home or business is thoroughly tested by independent laboratories, and data is provided to ADEQ to verify compliance with primary and secondary state and federal water quality standards.

We know our customers rely on us for water that is safe to drink, and we take this responsibility seriously. At Liberty, "Sustaining Energy and Water for Life" is more than a tagline. Our employees live in the community and take pride in providing quality water and reliable service to you and your neighbors.

If you have any questions about this report, please don't hesitate to contact us at 800-727-5987.

On behalf of the entire Liberty family, thank you for being a valued customer and neighbor. We are proud to be your water provider.

Sincerely,

Moses Thompson

President, Liberty Arizona/Texas

This report contains important information about your drinking water. Please contact Liberty at (800) 727-5987 for assistance in Spanish.

Este informe contiene información muy importante sobre su agua para beber. Favor comunicarse con Liberty al (800) 727-5987 para asistirlo en Español.

To request a printed copy of this report, please call us at 1-800-727-5987. This report can also be found at www.libertyenergyandwater.com.

Where Does My Water Come From?

Liberty drinking water comes from the Western Valley Salt River Aquifer. An aquifer is a layer of permeable rock, sand, and gravel that stores the water supplying wells and springs. This particular aquifer is divided into three distinct units: the upper, middle, and lower alluvial units. Liberty draws its water from the middle and lower alluvial units located approximately 200 to 600 feet below the surface. Water is pumped either directly into the distribution system or into two multi-million gallon reservoirs. Before entering our system, this high-quality groundwater may undergo arsenic removal treatment then a small amount of chlorine is added to minimize the possibility of bacterial contamination.

In 2024, Liberty purchased some drinking water from the City of Goodyear. Data from the City of Goodyear testing is also summarized in this report.

Source Water Assessment

In 2003, the ADEQ completed a source water assessment for the 12 groundwater wells used by Liberty at that time. The Assessment reviewed the adjacent land uses that may pose a potential risk to the sources. These risks include, but are not limited to, gas stations, landfills, dry cleaners, agriculture fields, wastewater treatment plants, and mining activities. Once adjacent land uses were identified, they were ranked as to their potential to affect the water source. The result of the assessment was low risk for all of the 12 groundwater wells, indicating that most source water protection measures are either already implemented, or the hydrogeology is such that the source water protection measures will have little impact on protection. Residents can help protect sources by taking household chemicals to hazardous chemical collection days, practicing good septic maintenance, and limiting pesticide and fertilizer use. The complete Source Water Assessment is available for review at ADEQ, 1110 W. Washington St., Phoenix, AZ 85007, or you may request an electronic copy from ADEQ by email: recordscenter@azdeq.gov. For more information visit the ADEQ website at: http://azdeq.gov/SourceWaterProtection.

What are Drinking Water Standards?

Drinking water standards are the regulations set by the USEPA to control the level of contamination in the nation's drinking water. The USEPA and the ADEQ are the agencies responsible for establishing drinking water quality standards in Arizona. This approach includes assessing and protecting drinking water sources; protecting wells and surface water; making sure water is treated by qualified operators; ensuring the integrity of the distribution system; and making information about water quality available to the public. The water delivered to your home meets the standards required by the USEPA and the ADEQ.

This report describes those contaminants that have been detected in the analyses of almost 200 different potential contaminants, nearly 100 of which are regulated by the USEPA and the ADEQ. Liberty is proud to tell you that there have been no contaminants detected that exceed any federal or state drinking water standards. Hundreds of samples analyzed every month by Liberty's contract certified laboratory assures that all primary (health-related) and secondary (aesthetic) drinking water standards are being met. Sample results are available in the Table that is part of this report.

This report is intended to provide information for all water users. If received by an absentee landlord, a business, or a school, please share the information with tenants, employees or students. We are happy to make additional copies of this report available. You may also access this report on the Liberty web page at www.libertyenergyandwater.com.

Substances That Could be in Water

The sources of drinking water (both tap water and bottled water) include rivers, lakes, streams, ponds, reservoirs, springs, and wells. As water travels over the surface of the land or through the ground, it dissolves naturally-occurring minerals and, in some cases, radioactive material, and can pick up substances resulting from the presence of animals or from human activity. These substances are also called contaminants.

Contaminants that may be present in source water include:

Microbial Contaminants, such as viruses and bacteria, which may come from sewage treatment plants, septic systems, agricultural livestock operations, and wildlife.

Inorganic Contaminants, such as salts and metals, which can be naturally- occurring or result from urban stormwater runoff, industrial, or domestic wastewater discharges, oil and gas production, mining, or farming.

Pesticides and Herbicides, which may come from a variety of sources such as agriculture, urban stormwater runoff, and residential uses.

Organic Chemical Contaminants, including synthetic and volatile organic chemicals, which are byproducts of industrial processes and petroleum production, and can also come from gas stations, urban stormwater runoff, and septic systems.

Radioactive Contaminants, which can be naturally-occurring or be the result of oil and gas production and mining activities.

To protect public health, the USEPA and the ADEQ prescribe regulations that limit the amount of certain contaminants in water provided by public water systems. The U.S. Food and Drug Administration (USFDA) also establishes limits for contaminants in bottled water that provide the same protection for public health.

Drinking water, including bottled water, may reasonably be expected to contain at least small amounts of some contaminants. The presence of contaminants does not necessarily indicate that water poses a health risk. More information about contaminants and potential health effects can be obtained by calling the USEPA Safe Drinking Water Hotline at 1-800-426-4791 or visiting their website at https://www.epa.gov/safewater. For information on bottled water visit the USFDA website at www.fda.gov.

Do I Need to Take Special Precautions?

Some people may be more vulnerable to contaminants in drinking water than the general population. Immunocompromised persons such

as persons with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their healthcare providers. The USEPA and Centers for Disease Control (CDC) guidelines on appropriate means to lessen the risk of infection by Cryptosporidium and other microbial contaminants are available from the Safe Drinking Water Hotline at 1-800-426-4791.

Important Health Information

Lead - Lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials and components associated with service lines and home plumbing.

Liberty Water LPSCO is responsible for providing high quality drinking water and removing lead pipes, but cannot control the variety of materials used in plumbing components in your home. You share the responsibility for protecting yourself and your family from the lead in your home plumbing. You can take responsibility by identifying and removing lead materials within your home plumbing and taking steps to reduce your family's risk.

Before drinking tap water, flush your pipes for several minutes by running your tap, taking a shower, doing laundry or a load of dishes. You can also use a filter certified by an American National Standards Institute accredited certifier to reduce lead in drinking water.

To address lead in drinking water, public water systems were required to develop and maintain an inventory of service line materials by Oct 16, 2024. Developing an inventory and identifying the location of lead service lines (LSL) is the first step for beginning LSL replacement and protecting public health. Please contact us at 1-800-727-5987 or visit https://arizona.libertyutilities.com/avondale/residential/safety/water-quality.html if you would like more information about the inventory or any lead sampling that has been done.

If you are concerned about lead in your water and wish to have your water tested, contact us at 1-800-727-5987. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available at http://www.epa.gov/safewater/lead.

Arsenic - While your drinking water meets the United States Environmental Protection Agency's (EPA) standard for arsenic, it does contain low levels of arsenic. The EPA standard balances the current understanding of arsenic's possible health effects against the cost of removing it from drinking water. The EPA continues to research the health effects of low levels of arsenic which is a mineral known to cause cancer in humans at high concentrations and is linked to other health effects such as skin damage and circulatory problems.

Nitrate – Nitrates in drinking water at levels above 10 ppm are a health risk for infants of less than six months of age. High nitrate levels in drinking water can cause blue baby syndrome. Nitrate levels may rise quickly for short periods of time because of rainfall or agricultural activity. If you are caring for an infant, you should ask for advice from your health care provider.

Per- and polyfluoroalkyl substances (PFAS) - Please note that there are thousands of different PFAS, some of which have been more widely used and studied than others. Scientific research suggests that exposure to certain PFAS may lead to adverse health outcomes. Research is still ongoing to determine how exposure to these different PFAS chemicals occurs and how they can affect human health.

Perfluorooctanoic acid (PFOA) exposures resulted in increased liver weight and cancer in laboratory animals. Perfluorooctanesulfonic acid (PFOS) exposures resulted in immune suppression and cancer in laboratory animals. Perfluorohexane sulfonic acid (PFHxS) exposures resulted in

decreased total thyroid hormone in male rats. For information on PFOA, PFOS, and other PFAS, including possible health outcomes, you may visit these websites: https://www.epa.gov/pfas.

Unregulated Contaminants (UCMR5) – PFAS Information

Your drinking water was sampled in 2023, and 2024 for the presence and concentration of lithium, and 29 different per- and polyfluoroalkyl substances, some known by the acronyms PFAS, PFOA, PFNA, PFHxS, PFBS, and GenX, a group of contaminants in the final stages of becoming regulated by the EPA. PFAS are man-made chemicals that are resistant to heat, water, and oil. They have been used since the 1940s to manufacture various consumer products, including fire-fighting foam and stain resistant, water-resistant, and nonstick items. Many PFAS do not break down easily and can build up in people, animals, and the environment over time. Scientific studies have shown that exposure to certain PFAS can be harmful to people and animals, depending on the level and duration of exposure.

To learn more about this group of chemicals, we encourage you to read the ADEQ-provided "PFAS 101 Fact Sheet" and to visit the ADEQ website at https://www.azdeq.gov/pfas-resources.

How Might I Become Actively Involved?

If you would like to observe the decision-making process that affects drinking water quality or if you have any further questions about your drinking water report, please call us at 1-800-727-5987 to inquire about scheduled meetings or contact persons.

Testing Results

During the year, Liberty collects water samples to determine the presence of any radioactive, biological, inorganic, or organic contaminants. All of the substances listed in the table below tested under the Maximum Contaminant Level (MCL). Liberty believes it is important you know what was detected, and how much of the substance was present. The state allows the monitoring of certain substances less than once a year because the concentrations of these substances do not change frequently. If a substance was tested and there was no detection, it is not listed in this table. You can find Definitions, Terms and Abbreviations related to this Table in the next section for easy reference.

Liberty Water LPSCO 2024 Annual Water Quality Report							
PRIMARY STANDARDS – Health Based							
DISTRIBUTION SYSTEM							
Disinfectant Residuals	**Violation? (Yes/No)**	**Primary MCL (MRDL)**	**PHG (MRDLG)**	**Range of Detection**	**Highest Level Detected**	**Most Recent Sampling Date**	**Typical Source of Constituent**
Chlorine [as Cl_2] (ppm)	No	(4.0)	4	1 - 1	1	2024	Drinking water disinfectant added for treatment
Disinfection By-Products	**Violation? (Yes/No)**	**Primary MCL**	**PHG (MCLG)**	**Range of Detection**	**Highest Level Detected**	**Most Recent Sampling Date**	**Typical Source of Constituent**
TTHMs [Total of Four Trihalomethanes] (ppb)	No	80	N/A	ND – 22.5	16	2024	Byproduct of drinking water disinfection
HAA5 [Total of Five Haloacetic Acids] (ppb)	No	60	N/A	ND – 3.1	2	2024	Byproduct of drinking water disinfection
Lead and Copper (Residential Internal Plumbing)	**Violation? (Yes/No)**	**Action Level (AL)**	**PHG (MCLG)**	**#Site over AL**	**90th Percentile Level**	**Most Recent Sampling Date**	**Typical Source of Constituent**
Copper (ppm)	No	1.3	0.3	0	0.15	2023	Internal corrosion of household plumbing systems; erosion of natural deposits; leaching from wood preservatives
Lead (ppb)	No	15	0.2	0	ND	2023	Internal corrosion of household plumbing systems; discharges from industrial manufacturers; erosion of natural deposits

SOURCE WATER									
Inorganic Constituents	**Violation? (Yes/No)**	**Primary MCL**	**MCLG**	**Range of Detection for Goodyear Sources**	**Highest Result or Highest Average/ Goodyear**	**Range of Detection for Liberty Sources**	**Highest Result or Highest Average/ Liberty**	**Most Recent Sampling Date**	**Typical Source of Constituent**
Arsenic (ppb)	No	10	0	1-8	8	ND – 24[N]	7	2024	Erosion of natural deposits; runoff from orchards, glass and electronics production wastes
Barium (ppm)	No	2	2	0.016-0.19	0.19	0.058 – 0.21	0.21	2024	Erosion of natural deposits; discharge of drilling wastes; discharge from metal refineries
Chromium (total) (ppb)	No	100	100	ND-19	19	0 - 13	13	2024	Erosion of natural deposits; discharges from steel and pulp mills and chrome plating
Selenium (ppb)	No	50	50	ND-4	4	ND	ND	2024	Erosion of natural deposits; discharge from petroleum and metal refineries; discharge from mines
Nitrate (ppm)	No	10	10	0.4-10	10	3.87 – 7.03	7	2024	Runoff from fertilizer use; erosion of natural deposits; leaching from septic tanks & sewage
Bromate (ppm)	No	0.01	0	ND-0.016	0.016	N/A	N/A	2024	Byproduct of drinking water chlorination.
Fluoride (ppm) [Naturally occurring]	No	4.0	4.0	ND-3.46	3.46	ND – 1.64	1.64	2024	Erosion of natural deposits; water additive that promotes strong teeth; discharge from fertilizer and aluminum factories
Volatile Organic Chemicals (VOC)	**Violation? (Yes/No)**	**Primary MCL**	**MCLG**	**Range of Detection for Goodyear Sources**	**Highest Result or Highest Average/ Goodyear**	**Range of Detection for Liberty Sources**	**Highest Result or Highest Average/ Liberty**	**Most Recent Sampling Date**	**Typical Source of Constituent**
Trichloroethylene (ppb)	No	5	0	ND-1.3	1.3	ND	ND	2024	Discharge from metal degreasing sites and other factories
Radiological Constituents	**Violation? (Yes/No)**	**Primary MCL**	**MCLG**	**Range of Detection for Goodyear Sources**	**Highest Result or Highest Average/ Goodyear**	**Range of Detection for Liberty Sources**	**Highest Result or Highest Average/ Liberty**	**Most Recent Sampling Date**	**Typical Source of Constituent**
Gross Alpha (pCi/L)	No	15	0	1.2	1.2	ND - 5	3	2024	Erosion of natural deposits of certain minerals that are radioactive and may emit a form of radiation known as alpha radiation

OTHER CONSTITUENTS									
	Violation? (Yes/No)	Notification Level	MCLG	Range of Detection for Goodyear Sources	Highest Result or Highest Average/ Goodyear	Range of Detection for Liberty Sources	Highest Result or Highest Average/ Liberty	Most Recent Sampling Date	Typical Source of Constituent
Calcium (ppm)	N/A	N/A	N/A	N/A	N/A	36-80	55	2024	Leaching from natural deposits
Magnesium (ppm)	N/A	N/A	N/A	N/A	N/A	18-39	28	2024	Leaching from natural deposits
Sodium (ppm)	N/A	N/A	N/A	82-240	240	72-220	133	2024	Refers to the salt present in the water and is generally naturally occurring
Hardness [as CaCO3] (ppm)	N/A	N/A	N/A	N/A	N/A	170-360	256	2024	The sum of polyvalent cations present in the water, generally magnesium and calcium; the cations are usually naturally occurring
Hardness [as CaCO3] (grains/gal)	N/A	N/A	N/A	N/A	N/A	9.9-21.1	14.8	2024	

UNREGULATED CHEMICAL MONITORING (UCMR5)									
	Violation? (Yes/No)	Notification Level	MCLG	Range of Detection for Goodyear Sources	Highest Result or Highest Average/ Goodyear	Range of Detection for Liberty Sources	Highest Result or Highest Average/ Liberty	Most Recent Sampling Date	Typical Source of Constituent
Perfluorobutanesulfonic acid (PFBS) (ppt)	N/A	N/A	N/A	ND-13	13	ND-5.9	5.9	2024	PFAS are a group of synthetic chemicals used in a wide range of consumer products and industrial applications, including non-stick cookware, water-repellent clothing, stain-resistant fabrics and carpets, cosmetics, firefighting foams, electroplating, and products that resist grease, water, and oil. PFAS are found in the blood of people and animals and in water, air, fish, and soil at locations across the United States and the world.
Perfluorobutanoic acid (PFBA) (ppt)	N/A	N/A	N/A	ND	ND	ND-20.3	20.3	2024	
Perfluoroheptanoic acid (PFHpA) (ppt)	N/A	N/A	N/A	ND-5	5	ND-3.9	3.9	2024	
Perfluorohexanesulfonic acid (PFHxS) (ppt)	N/A	N/A	N/A	ND-5	5	ND-17	17	2024	

UNREGULATED CHEMICAL MONITORING (UCMR5) (Continued)									
	Violation? (Yes/No)	Notification Level	MCLG	Range of Detection for Goodyear Sources	Highest Result or Highest Average/ Goodyear	Range of Detection for Liberty Sources	Highest Result or Highest Average/ Liberty	Most Recent Sampling Date	Typical Source of Constituent
Perfluorohexanoic acid (PFHxA) (ppt)	N/A	N/A	N/A	ND	ND	ND-9.1	9.1	2024	PFAS are a group of synthetic chemicals used in a wide range of consumer products and industrial applications, including non-stick cookware, water-repellent clothing, stain-resistant fabrics and carpets, cosmetics, firefighting foams, electroplating, and products that resist grease, water, and oil. PFAS are found in the blood of people and animals and in water, air, fish, and soil at locations across the United States and the world.
Perfluorononanoic acid (PFNA) (ppt)	N/A	N/A	N/A	ND-4	4	ND-2.6	2.6	2024	
Perfluorooctanesulfonic acid (PFOS) (ppt)	N/A	N/A	N/A	ND-7	7	ND-12.4	12.4	2024	
Perfluorooctanoic acid (PFOA) (ppt)	N/A	N/A	N/A	ND-4	4	ND-10.2	10.2	2024	
Perfluoropentanoic acid (PFPeA) (ppt)	N/A	N/A	N/A	ND-3	3	ND-12.5	12.5	2024	
Lithium (ppb)	N/A	N/A	N/A	56-196	196	72.7-166	166	2024	Naturally occurring metal that may concentrate in brine waters; lithium salts are used as pharmaceuticals, used in electrochemical cells, batteries, and in organic syntheses.

(a) Operational issue. A confirmation sample was collected with a result of 3.4 ppb

Violation Table

Ground Water Rule			
The Ground Water Rule specifies the appropriate use of disinfection while addressing other components of ground water systems to ensure public health protection			
Violation Type	**Violation Begin**	**Violation End**	**Violation Explanation**
FAILURE ADDRESS DEFICIENCY (GWR)	12/25/2023	2024	We failed to properly respond to a significant deficiency in our water system.

Definitions, Terms and Abbreviations

AL: Action Level, or the concentration of a contaminant which, when exceeded, triggers treatment or other requirements which a water system must follow.

Contaminant: Any physical, chemical, biological, or radiological substance or matter in water.

HAA5: Haloacetic Acids (mono-, di- and tri-chloroacetic acid, and mono- and di- bromoacetic acid) as a group.

Herbicide: Any chemical(s) used to control undesirable vegetation.

Level 1 Assessment: A study of the water system to identify potential problems and determine (if possible) why total coliform bacteria have been found in our water system.

Level 2 Assessment: A very detailed study of the water system to identify potential problems and determine (if possible) why an E. coli MCL violation has occurred and/or why total coliform bacteria have been found in our water system on multiple occasions.

LRAA: Locational Running Annual Average, or the locational average of sample analytical results for samples taken during the previous four calendar quarters.

MCLG: Maximum Contaminant Level Goal is the level of a contaminant in drinking water below which there is no known or expected risk to health. MCLGs are set by the U.S. Environmental Protection Agency.

MCL: Maximum Contaminant Level is the highest level of a contaminant that is allowed in drinking water. Primary MCLs are set as close to the PHGs (or MCLGs) as is economically and technologically feasible. Secondary MCLs are set to protect the odor, taste, and appearance of drinking water.

MCL: Maximum Contaminant Level, or the highest level of a contaminant that is allowed in drinking water. MCLs are set as close to the MCLGs as feasible using the best available treatment technology.

MRDL: Maximum Residual Disinfectant Level is the highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.

MRDLG: Maximum Residual Disinfectant Level Goal, is the level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.

N/A: not applicable.

ND: not detectable at testing limits.

NTU: Nephelometric Turbidity Unit, used to measure cloudiness in drinking water.

pCi/L: picocuries per liter, a measure of radioactivity.

PDWS: Primary Drinking Water Standards are MCLs, MRDLs, and treatment techniques (TTs) for contaminants that affect health, along with their monitoring and reporting requirements.

Pesticide: Generally, any substance or mixture of substances intended for preventing, destroying, repelling, or mitigating any pest.

ppb: parts per billion or micrograms per liter.

ppm: parts per million or milligrams per liter.

ppt: parts per trillion or nanograms per liter.

PHG: Public Health Goal is the level of a contaminant in drinking water below which there is no known or expected risk to health.

RAA: Running Annual Average, or the average of sample analytical results for samples taken during the previous four calendar quarters.

Range of Results: Shows the lowest and highest levels found during a testing period, if only one sample was taken, then this number equals the Highest Test Result or Highest Value.

SMCL: Secondary Maximum Contaminant Level, or the secondary standards that are non-enforceable guidelines for contaminants and may cause cosmetic effects (such as skin or tooth discoloration) or aesthetic effects (such as taste, odor or color) in drinking water. EPA recommends these standards but does not require water systems to comply

TT: Treatment Technique, or a required process intended to reduce the level of a contaminant in drinking water.

TTHM: Total Trihalomethanes (chloroform, bromodichloromethane, dibromochloromethane, and bromoform) as a group.

Conservation Tips for Consumers

Did you know that the average U.S. household uses approximately 400 gallons of water per day or 100 gallons per person per day? Luckily, there are many low-cost and no-cost ways to conserve water. Small changes can make a big difference – try one today and soon it will become second nature.

- ✓ Take short showers – a 5-minute shower uses 4 to 5 gallons of water compared to up to 50 gallons for a bath.
- ✓ Shut off water while brushing your teeth, washing your hair, and shaving and save up to 500 gallons a month.
- ✓ Use a water-efficient showerhead. They are inexpensive, easy to install, and can save you up to 750 gallons a month.
- ✓ Run your clothes washer and dishwasher only when they are full. You can save up to 1,000 gallons a month.
- ✓ Water plants only when necessary.

- ✓ Fix leaking toilets and faucets. Faucet washers are inexpensive and take only a few minutes to replace. To check your toilet for a leak, place a few drops of food coloring in the tank and wait. If it seeps into the toilet bowl without flushing, you have a leak. Fixing it or replacing it with a new, more efficient model can save up to 1,000 gallons a month.
- ✓ Adjust sprinklers so only your lawn is watered. Apply water only as fast as the soil can absorb it and during the cooler parts of the day to reduce evaporation.
- ✓ Teach your kids about water conservation to ensure a future generation that uses water wisely. Make it a family effort to reduce next month's water bill!
- ✓ Visit https://www.epa.gov/watersense for more information.

Contact Information

For information about this report, or your water quality in general, please contact Liberty's office at 1-800-727-5987 or Paul Friedman at (623) 243-3748 or Paul.Friedman@Libertyutilities.com.

2025 Reporte de Confianza del Consumidor sobre Calidad de Agua para el 2024

Reporte Anual de Calidad de agua

Liberty Water LPSCO

PWS # AZ04-07-046

Liberty

Mensaje del Presidente

Liberty se compromete a brindar a sus clientes agua potable segura y de calidad. Nos enorgullece presentar este Informe de Calidad del Agua (Informe de Confianza del Consumidor), que ofrece información detallada sobre el servicio local de agua y nuestro cumplimiento de las normas estatales y federales de calidad del agua durante el año calendario 2024.

Liberty realiza inversiones adecuadas cada año para suministrar agua que cumpla con los estándares de seguridad establecidos por la Agencia de Protección Ambiental de los Estados Unidos (EPA), la Comisión de Servicios Públicos (PUC) y la Agencia de Protección Ambiental de los Estados Unidos (EPA). Invertimos responsablemente para mantener la infraestructura hídrica local, ya que una infraestructura sólida es clave para el suministro de agua de calidad. El agua que suministramos a su hogar o negocio se analiza exhaustivamente en laboratorios independientes, y los datos se proporcionan a ADEQ para verificar el cumplimiento de los estándares de calidad del agua estatales y federales, tanto primarios como secundarios.

Sabemos que nuestros clientes confían en nosotros para obtener agua potable, y nos tomamos esta responsabilidad muy en serio. En Liberty, "Energía y agua sostenibles para la vida" es más que un eslogan. Nuestros empleados viven en la comunidad y se enorgullecen de brindar agua de calidad y un servicio confiable a usted y a sus vecinos.

Si tiene alguna pregunta sobre este informe, no dude en comunicarse con nosotros al 800-727-5987.

En nombre de toda la familia Liberty, gracias por ser un valioso cliente y vecino. Nos enorgullece ser su proveedor de agua.

Atentamente,

Moses Thompson

Presidente, Liberty Arizona/Texas

Este informe contiene información importante sobre su agua potable. Por favor Comuníquese con Liberty al (800) 727-5987 para asistencia en español .

Este informe contiene información muy importante sobre su agua para beber. Favor comunicarse con Liberty al (800) 727-5987 para asistirlo en español .

A Solicitar una copia impresa Copiar de este informe , por favor llamar Contáctenos al 1-800-727-5987. Este informe también está disponible en www.libertyenergyandwater.com .

¿De dónde viene mi agua?

El agua potable de Liberty proviene del Acuífero del Río Salado del Valle Occidental. Un acuífero es una capa de roca permeable, arena y grava que almacena el agua que abastece pozos y manantiales. Este acuífero se divide en tres unidades distintas: las aluviales superior, media e inferior. Liberty obtiene su agua de las unidades aluviales media e inferior, ubicadas aproximadamente entre 200 y 600 pies por debajo de la superficie. El agua se bombea directamente al sistema de distribución o a dos embalses de varios millones de galones . Antes de entrar en nuestro sistema, esta agua subterránea de alta calidad puede someterse a un tratamiento de eliminación de arsénico, tras lo cual se le añade una pequeña cantidad de cloro para minimizar la posibilidad de contaminación bacteriana.

En 2024, Liberty adquirió agua potable de la ciudad de Goodyear. Este informe también resume los datos de las pruebas realizadas por la ciudad de Goodyear.

Evaluación de la fuente de agua

En 2003, ADEQ realizó una evaluación de las fuentes de agua para los 12 pozos de agua subterránea que Liberty utilizaba en ese momento. La evaluación revisó los usos del suelo adyacentes que podrían representar un riesgo potencial para las fuentes. Estos riesgos incluyen, entre otros, gasolineras, vertederos, tintorerías, campos agrícolas, plantas de tratamiento de aguas residuales y actividades mineras. Una vez identificados los usos del suelo adyacentes, se clasificaron según su potencial para afectar la fuente de agua. El resultado de la evaluación fue de bajo riesgo para los 12 pozos de agua subterránea, lo que indica que la mayoría de las medidas de protección de las fuentes de agua ya están implementadas o que la hidrogeología es tal que dichas medidas tendrán poco impacto en la protección. Los residentes pueden ayudar a proteger las fuentes llevando los productos químicos domésticos a los días de recolección de productos químicos peligrosos, realizando un buen mantenimiento de los sistemas sépticos y limitando el uso de pesticidas y fertilizantes. La Evaluación completa del Agua de Origen está disponible para su consulta en ADEQ, 1110 W. Washington St., Phoenix, AZ 85007, o puede solicitar una copia electrónica a ADEQ por correo electrónico: recordscenter@azdeq.gov . Para más información, visite el sitio web de ADEQ: http://azdeq.gov/SourceWaterProtection .

¿Qué son las normas sobre agua potable?

Los estándares de agua potable son las regulaciones establecidas por la USEPA para controlar el nivel de contaminación del agua potable del país. La USEPA y el ADEQ son las agencias responsables de establecer los estándares de calidad del agua potable en Arizona. Este enfoque incluye evaluar y proteger las fuentes de agua potable; proteger los pozos y las aguas superficiales; asegurar que el agua sea tratada por operadores calificados; asegurar la integridad del sistema de distribución; y poner a disposición del público información sobre la calidad del agua. El agua que se entrega a su hogar cumple con los estándares exigidos por la USEPA y el ADEQ.

Este informe describe los contaminantes detectados en los análisis de casi 200 contaminantes potenciales diferentes, casi 100 de los cuales están regulados por la USEPA y el ADEQ. Liberty se enorgullece de informarles que no se han detectado contaminantes que excedan los estándares federales o estatales para el agua potable. Cientos de muestras analizadas mensualmente por el laboratorio certificado por Liberty garantizan el cumplimiento de todos los estándares primarios (relacionados con la salud) y secundarios (estéticos) para el agua potable. Los resultados de las muestras están disponibles en la tabla que forma parte de este informe.

Este informe tiene como objetivo proporcionar información a todos los usuarios de agua. Si lo recibe un propietario ausente, una empresa o una escuela, por favor, comparta la información con inquilinos, empleados o estudiantes. Con gusto pondremos a su disposición copias adicionales de este informe. También puede acceder a él en la página web de Liberty: www.libertyenergyandwater.com .

Sustancias que podrían estar en el agua

Las fuentes de agua potable (tanto agua del grifo como embotellada) incluyen ríos, lagos, arroyos, estanques, embalses, manantiales y pozos. Al circular por la superficie terrestre o a través del suelo, el agua disuelve minerales naturales y, en algunos casos, material radiactivo, y puede absorber sustancias derivadas de la presencia de animales o de la actividad humana. Estas sustancias también se denominan contaminantes.

Los contaminantes que pueden estar presentes en el agua de origen incluyen:

- **Contaminantes microbianos** , semejante como virus y bacterias, cual puede venir de plantas de tratamiento de aguas residuales, sistemas sépticos, operaciones agrícolas y ganaderas y vida silvestre.
- **Contaminantes inorgánicos** , como sales y metales, que pueden estar presentes de forma natural o ser resultado de escorrentías de aguas pluviales urbanas, descargas de aguas residuales industriales o domésticas, producción de petróleo y gas, minería o agricultura.
- **Pesticidas y herbicidas** , que pueden provenir de diversas fuentes, como la agricultura, la escorrentía de aguas pluviales urbanas y el uso residencial. usos.
- **Contaminantes químicos orgánicos** , incluidos los productos químicos orgánicos sintéticos y volátiles, que son subproductos de los procesos industriales y de la producción de petróleo, y que también pueden provenir de gasolineras y aguas pluviales urbanas. escorrentía y fosas sépticas sistemas.
- **Contaminantes radiactivos** , que pueden estar presentes de forma natural o ser resultado de la producción de petróleo y gas y la minería actividades.

Para proteger la salud pública, la USEPA y el ADEQ establecen regulaciones que limitan la cantidad de ciertos contaminantes en el agua suministrada por los sistemas públicos de agua. La Administración de Alimentos y Medicamentos de los Estados Unidos (FDA) también establece límites para los contaminantes en el agua embotellada que brindan la misma protección para la salud pública.

Es razonable esperar que el agua potable, incluida el agua embotellada, contenga al menos pequeñas cantidades de algunos contaminantes. La presencia de contaminantes no implica necesariamente que el agua represente un riesgo para la salud. Puede obtener más información

sobre los contaminantes y sus posibles efectos en la salud llamando a la Línea Directa de Agua Potable Segura de la USEPA al 1-800-426-4791 o visitando su sitio web: https://www.epa.gov/safewater. Para obtener información sobre el agua embotellada, visite el sitio web de la USFDA: www.fda.gov .

¿Necesito tomar precauciones especiales?

Algunas personas pueden ser más vulnerables a los contaminantes del agua potable que la población general. Las personas inmunodeprimidas, como las personas con cáncer que reciben quimioterapia, las personas que se han sometido a trasplantes de órganos, las personas con VIH/SIDA u otros trastornos del sistema inmunitario, algunos ancianos y los bebés, pueden tener un riesgo especial de contraer infecciones. Estas personas deben consultar con sus profesionales de la salud sobre el agua potable. Las directrices de la USEPA y los Centros para el Control y la Prevención de Enfermedades (CDC) sobre las medidas adecuadas para reducir el riesgo de infección por Cryptosporidium y otros microbios... Los contaminantes están disponibles llamando a la línea directa de agua potable segura al 1-800-426-4791.

Información importante de salud

Plomo: El plomo puede causar graves problemas de salud, especialmente en mujeres embarazadas y niños pequeños. El plomo presente en el agua potable proviene principalmente de materiales y componentes asociados con las líneas de servicio y la plomería doméstica.

Liberty Water LPSCO es responsable de proporcionar agua potable de alta calidad y de retirar las tuberías de plomo, pero no puede controlar la variedad de materiales utilizados en los componentes de plomería de su hogar. Usted comparte la responsabilidad de protegerse a sí mismo y a su familia del plomo en las tuberías de su hogar. Puede asumir la responsabilidad identificando y retirando los materiales con plomo de las tuberías de su hogar y tomando medidas para reducir el riesgo para su familia.

Antes de beber agua del grifo, limpie las tuberías durante varios minutos abriendo el grifo, dándose una ducha, lavando la ropa o lavando los platos. También puede usar un filtro certificado por un certificador acreditado por el Instituto Nacional de Estándares Americanos (ANSI) para reducir el plomo en el agua potable.

Para abordar el problema del plomo en el agua potable, los sistemas públicos de agua debían desarrollar y mantener un inventario de los materiales de las líneas de servicio antes del 16 de octubre de 2024. Desarrollar un inventario e identificar la ubicación de las líneas de servicio de plomo (LSL) es el primer paso para comenzar a reemplazarlas y proteger la salud pública. Para obtener más información sobre el inventario o cualquier muestreo de plomo realizado, contáctenos al 1-800-727-5987 o visite https://arizona.libertyutilities.com/avondale/residential/safety/water-quality.html .

Si le preocupa la presencia de plomo en el agua y desea analizarla, contáctenos al 1-800-727-5987. Encontrará información sobre el plomo en el agua potable, los métodos de análisis y las medidas que puede tomar para minimizar la exposición en http://www.epa.gov/safewater/lead .

Arsénico: Si bien el agua potable cumple con el estándar de arsénico de la Agencia de Protección Ambiental de los Estados Unidos (EPA) , contiene niveles bajos de arsénico. El estándar de la EPA equilibra la comprensión actual. de arsénico posible salud efectos contra el El costo de eliminarlo del agua potable. La EPA continúa investigando salud efectos de bajo niveles de arsénico cual es a mineral Se sabe que causa cáncer en humanos en altas concentraciones y está relacionado con otros efectos sobre la salud, como daños en la piel y problemas circulatorios.

Nitratos: Los nitratos en el agua potable, en niveles superiores a 10 ppm, representan un riesgo para la salud de los bebés menores de seis meses. Los

altos niveles de nitratos en el agua potable pueden causar el síndrome del bebé azul. Los niveles de nitratos pueden aumentar rápidamente durante períodos cortos debido a las lluvias o la actividad agrícola. Si está cuidando a un bebé, consulte con su profesional de la salud.

Sustancias perfluoroalquiladas y polifluoroalquiladas (PFAS): Tenga en cuenta que existen miles de PFAS diferentes, algunos de los cuales se han utilizado y estudiado más ampliamente que otros. La investigación científica sugiere que la exposición a ciertos PFAS puede tener consecuencias adversas para la salud. Aún se están realizando investigaciones para determinar cómo se produce la exposición a estos diferentes PFAS y cómo pueden afectar la salud humana.

La exposición al ácido perfluorooctanoico (PFOA) provocó un aumento del peso del hígado y cáncer en animales de laboratorio. La exposición al ácido perfluorooctanosulfónico (PFOS) provocó inmunosupresión y cáncer en animales de laboratorio. La exposición al ácido perfluorohexano sulfónico (PFHxS) provocó una disminución de la hormona tiroidea total en ratas macho. Para obtener información sobre el PFOA, el PFOS y otros PFAS, incluyendo sus posibles consecuencias para la salud, puede visitar estos sitios web: https://www.epa.gov/pfas .

Contaminantes no regulados (UCMR5) – Información sobre PFAS

Su agua potable fue muestreada en 2023 y 2024 para la presencia y concentración de litio, y 29 sustancias perfluoroalquilo y polifluoroalquilo diferentes, algunas conocidas por los acrónimos PFAS, PFOA, PFNA, PFHxS , PFBS y GenX , un grupo de contaminantes en las etapas finales de ser regulados por la EPA. Los PFAS son sustancias químicas artificiales resistentes al calor, al agua y al aceite. Se han utilizado desde la década de 1940 para fabricar diversos productos de consumo, incluyendo espuma contra incendios y artículos resistentes a las manchas, al agua y antiadherentes. Muchos PFAS no se descomponen fácilmente y pueden acumularse en personas, animales y el medio ambiente con el tiempo. Estudios científicos han demostrado que la exposición a ciertos PFAS puede ser perjudicial para personas y animales, dependiendo del nivel y la duración de la exposición.

Para obtener más información sobre este grupo de sustancias químicas, le recomendamos leer la "Hoja informativa PFAS 101" proporcionada por ADEQ y visitar el sitio web de ADEQ en https://www.azdeq.gov/pfas-resources .

¿Cómo puedo participar activamente?

Si desea observar el proceso de toma de decisiones que afecta la calidad del agua potable o si tiene más preguntas sobre su informe de agua potable, llámenos al 1-800-727-5987 para solicitar información sobre reuniones programadas o personas de contacto.

Resultados de la prueba

Durante el año, Liberty recolecta muestras de agua para determinar la presencia de contaminantes radiactivos, biológicos, inorgánicos u orgánicos. Todas las sustancias enumeradas en la tabla a continuación se analizaron por debajo del Nivel Máximo de Contaminante (MCL). En Liberty, es importante que usted sepa qué se detectó y qué cantidad de sustancia estaba presente. El estado permite el monitoreo de ciertas sustancias menos de una vez al año porque sus concentraciones no cambian con frecuencia. Si una sustancia se analizó y no se detectó, no se incluye en esta tabla. Puede encontrar definiciones, términos y abreviaturas relacionados con esta tabla en la siguiente sección para facilitar su consulta.

Informe anual sobre la calidad del agua de Liberty Water LPSCO 2024							
NORMAS PRIMARIAS – Basadas en la Salud							
SISTEMA DE DISTRIBUCIÓN							
Residuos de desinfectante	**¿Violación? (Sí/No)**	**primario (MRDL)**	**PHG (MRDLG)**	**Rango de detección**	**Nivel más alto detectado**	**Fecha de muestreo más reciente**	**Fuente típica de constituyente**
Cloro [como Cl_2] (ppm)	No	(4.0)	4	1 - 1	1	2024	Desinfectante de agua potable añadido para su tratamiento.
Subproductos de desinfección	**¿Violación? (Sí/No)**	**MCL primario**	**PHG (MCLG)**	**Rango de detección**	**Nivel más alto detectado**	**Fecha de muestreo más reciente**	**Fuente típica de constituyente**
TTHM [Total de cuatro trihalometanos] (ppb)	No	80	N / A	ND – 22.5	16	2024	Subproducto de la desinfección del agua potable
HAA5 [Total de cinco ácidos haloacéticos] (ppb)	No	60	N / A	ND – 3.1	2	2024	Subproducto de la desinfección del agua potable
Plomo y cobre (plomería interna residencial)	**¿Violación? (Sí/No)**	**Nivel de acción (NA)**	**PHG (MCLG)**	**#Sitio sobre AL**	**Nivel del percentil 90**	**Fecha de muestreo más reciente**	**Fuente típica de constituyente**
Cobre (ppm)	No	1.3	0.3	0	0.15	2023	Corrosión interna de los sistemas de plomería domésticos; erosión de depósitos naturales; lixiviación de conservantes de madera
Plomo (ppb)	No	15	0.2	0	ND	2023	Corrosión interna de sistemas de plomería domésticos; descargas de fabricantes industriales; erosión de depósitos naturales

FUENTE DE AGUA									
Constituyentes inorgánicos	**¿Violación? (Sí/No)**	**MCL primario**	**MCLG**	**Rango de detección de fuentes Goodyear**	**Resultado más alto o promedio más alto/Goodyear**	**Rango de detección de fuentes Liberty**	**Resultado más alto o promedio más alto/libertad**	**Fecha de muestreo más reciente**	**Fuente típica de constituyente**
Arsénico (ppb)	No	10	0	1-8	8	ND – 24 [a]	7	2024	Erosión de depósitos naturales; escorrentía de huertos, desechos de producción de vidrio y productos electrónicos
Bario (ppm)	No	2	2	0.016-0.19	0,19	0.058 – 0.21	0,21	2024	Erosión de depósitos naturales; descarga de desechos de perforación; descarga de refinerías de metales
Cromo (total) (ppb)	No	100	100	ND-19	19	0 - 13	13	2024	Erosión de depósitos naturales; descargas de fábricas de acero y pulpa y de cromado
Selenio (ppb)	No	50	50	ND-4	4	ND	ND	2024	Erosión de depósitos naturales; descargas de refinerías de petróleo y metales; descargas de minas
Nitrato (ppm)	No	10	10	0.4-10	10	3.87 – 7.03	7	2024	Escorrentía por el uso de fertilizantes; erosión de depósitos naturales; lixiviación de fosas sépticas y aguas residuales
Bromato (ppm)	No	0.01	0	ND-0.016	0.016	N / A	N / A	2024	Subproducto de la cloración del agua potable.
Fluoruro (ppm) [Presencia natural]	No	4.0	4.0	ND-3.46	3.46	ND – 1.64	1.64	2024	Erosión de depósitos naturales; aditivo de agua que promueve dientes fuertes; descarga de fábricas de fertilizantes y aluminio
Compuestos orgánicos volátiles (COV)	**¿Violación? (Sí/No)**	**MCL primario**	**MCLG**	**Rango de detección de fuentes Goodyear**	**Resultado más alto o promedio más alto/Goodyear**	**Rango de detección de fuentes Liberty**	**Resultado más alto o promedio más alto/libertad**	**Fecha de muestreo más reciente**	**Fuente típica de constituyente**
Tricloroetileno (ppb)	No	5	0	ND-1.3	1.3	ND	ND	2024	Descarga de plantas de desengrasado de metales y otras fábricas
Componentes radiológicos	**¿Violación? (Sí/No)**	**MCL primario**	**MCLG**	**Rango de detección de fuentes Goodyear**	**Resultado más alto o promedio más alto/Goodyear**	**Rango de detección de fuentes Liberty**	**Resultado más alto o promedio más alto/libertad**	**Fecha de muestreo más reciente**	**Fuente típica de constituyente**
Alfa bruto (pCi /L)	No	15	0	1.2	1.2	ND-5	3	2024	Erosión de depósitos naturales de ciertos minerales que son radiactivos y pueden emitir una forma de radiación conocida como radiación alfa.

OTROS COMPONENTES									
	¿Violación? (Sí/No)	Nivel de notificación	MCLG	Rango de detección de fuentes Goodyear	Resultado más alto o promedio más alto/Goodyear	Rango de detección de fuentes Liberty	Resultado más alto o promedio más alto/libertad	Fecha de muestreo más reciente	Fuente típica de constituyente
Calcio (ppm)	N / A	N / A	N / A	N / A	N / A	36-80	55	2024	Lixiviación de depósitos naturales
Magnesio (ppm)	N / A	N / A	N / A	N / A	N / A	18-39	28	2024	Lixiviación de depósitos naturales
Sodio (ppm)	N / A	N / A	N / A	82-240	240	72-220	133	2024	Se refiere a la sal presente en el agua y generalmente se produce de forma natural.
Dureza [como CaCO3] (ppm)	N / A	N / A	N / A	N / A	N / A	170-360	256	2024	La suma de cationes polivalentes presentes en el agua, generalmente magnesio y calcio; los cationes suelen estar presentes de forma natural.
Dureza [como CaCO3] (granos/gal)	N / A	N / A	N / A	N / A	N / A	9.9-21.1	14.8	2024	

MONITOREO DE PRODUCTOS QUÍMICOS NO REGULADOS (UCMR5)									
	¿Violación? (Sí/No)	Nivel de notificación	MCLG	Rango de detección de fuentes Goodyear	Resultado más alto o promedio más alto/Goodyear	Rango de detección de fuentes Liberty	Resultado más alto o promedio más alto/libertad	Fecha de muestreo más reciente	Fuente típica de constituyente
perfluorobutanosulfónico (PFBS) (ppt)	N / A	N / A	N / A	ND-13	13	ND-5.9	5.9	2024	Las PFAS son un grupo de sustancias químicas sintéticas que se utilizan en una amplia gama de productos de consumo y aplicaciones industriales, como utensilios de cocina antiadherentes, ropa hidrófuga, telas y alfombras antimanchas, cosméticos, espumas ignífugas, galvanoplastia y productos resistentes a la grasa, el agua y el aceite. Las PFAS se encuentran en la sangre de personas y animales, así como en el agua, el aire, los peces y el suelo en todo Estados Unidos y el mundo.
perfluorobutanoico (PFBA) (ppt)	N / A	N / A	N / A	ND	ND	ND-20.3	20.3	2024	
Ácido perfluoroheptanoico (PFHpA) (ppt)	N / A	N / A	N / A	ND-5	5	ND-3.9	3.9	2024	
Ácido perfluorohexanosulfónico (PFHxS) (ppt)	N / A	N / A	N / A	ND-5	5	ND-17	17	2024	

MONITOREO QUÍMICO NO REGULADO (UCMR5) (Continuación)									
	¿Violación? (Sí/No)	Nivel de notificación	MCLG	Rango de detección de fuentes Goodyear	Resultado más alto o promedio más alto/Goodyear	Rango de detección de fuentes Liberty	Resultado más alto o promedio más alto/libertad	Fecha de muestreo más reciente	Fuente típica de constituyente
Ácido perfluorohexanoico (PFHxA) (ppt)	N / A	N / A	N / A	ND	ND	ND-9.1	9.1	2024	Las PFAS son un grupo de sustancias químicas sintéticas que se utilizan en una amplia gama de productos de consumo y aplicaciones industriales, como utensilios de cocina antiadherentes, ropa hidrófuga, telas y alfombras antimanchas, cosméticos, espumas ignífugas, galvanoplastia y productos resistentes a la grasa, el agua y el aceite. Las PFAS se encuentran en la sangre de personas y animales, así como en el agua, el aire, los peces y el suelo en todo Estados Unidos y el mundo.
perfluorononanoico (PFNA) (ppt)	N / A	N / A	N / A	ND-4	4	ND-2.6	2.6	2024	
Ácido perfluorooctanosulfónico (PFOS) (ppt)	N / A	N / A	N / A	ND-7	7	ND-12.4	12.4	2024	
Ácido perfluorooctanoico (PFOA) (ppt)	N / A	N / A	N / A	ND-4	4	ND-10.2	10.2	2024	
Ácido perfluoropentanoico (PFPeA) (ppt)	N / A	N / A	N / A	ND-3	3	ND-12.5	12.5	2024	
Litio (ppb)	N / A	N / A	N / A	56-196	196	72.7-166	166	2024	Metal de origen natural que puede concentrarse en aguas salobres; las sales de litio se emplean como productos farmacéuticos, en celdas electroquímicas, baterías y en síntesis orgánicas.

(a) Problema operativo. Se tomó una muestra de confirmación con un resultado de 3,4 ppb.

Tabla de infracciones

Regla del agua subterránea			
La Norma sobre Aguas Subterráneas especifica el uso apropiado de la desinfección al tiempo que aborda otros componentes de los sistemas de aguas subterráneas para garantizar la protección de la salud pública.			
Tipo de infracción	**Inicio de la infracción**	**Fin de la infracción**	**Explicación de la infracción**
DEFICIENCIA DE DIRECCIÓN DE FALLO (GWR)	25/12/2023	2024	No respondimos adecuadamente a una deficiencia importante en nuestro sistema de agua.

Definiciones, términos y abreviaturas

AL : Nivel de acción, o la concentración de un contaminante que, cuando se excede, desencadena el tratamiento u otros requisitos que un sistema de agua debe seguir.

Contaminante: Cualquier sustancia o materia física, química, biológica o radiológica presente en el agua.

HAA5 : Ácidos haloacéticos (ácido mono-, di- y tricloroacético, y ácido mono- y dibromoacético) como grupo.

Herbicida: Cualquier producto químico utilizado para controlar la vegetación indeseable.

Evaluación de nivel 1: Un estudio del sistema de agua para identificar problemas potenciales y determinar (si es posible) por qué se han encontrado bacterias coliformes totales en nuestro sistema de agua.

Evaluación de nivel 2: Un estudio muy detallado del sistema de agua para identificar problemas potenciales y determinar (si es posible) por qué se ha producido una violación del MCL de E. coli y/o por qué se han encontrado bacterias coliformes totales en nuestro sistema de agua en múltiples ocasiones.

LRAA : Promedio móvil anual por ubicación, o promedio por ubicación de los resultados analíticos de muestras tomadas durante los cuatro trimestres calendario anteriores.

MCLG : El Objetivo de Nivel Máximo de Contaminante (MCLG) es el nivel de un contaminante en el agua potable por debajo del cual no existe ningún riesgo conocido o esperado para la salud. Los MCLG son establecidos por la Agencia de Protección Ambiental de los Estados Unidos.

MCL: El Nivel Máximo de Contaminante (MCL) es el nivel máximo de un contaminante permitido en el agua potable. Los MCL primarios se establecen lo más cerca posible de los PHG (o MCLG) que sea económica y tecnológicamente viable. Los MCL secundarios se establecen para proteger el olor, el sabor y la apariencia del agua potable.

MCL : Nivel máximo de contaminante, o el nivel más alto de un contaminante que se permite en bebida agua. MCL son colocar como cerca a los MCLG tan pronto como sea posible usando el mejor Tecnología de tratamiento disponible.

MRDL : Nivel Máximo Residual de Desinfectante (MRDL) es el nivel máximo de desinfectante permitido en el agua potable. Existe evidencia convincente de que la adición de un desinfectante es necesaria para controlar los contaminantes microbianos.

MRDLG : Objetivo de Nivel Máximo Residual de Desinfectante. Es el nivel de desinfectante para agua potable por debajo del cual no existe ningún riesgo conocido ni previsto para la salud. Los MRDLG no reflejan los beneficios del uso de desinfectantes para controlar los contaminantes microbianos.

N/A : no aplicable.

ND : no detectable en los límites de prueba.

NTU : Unidad de turbidez nefelométrica, utilizada para medir la turbidez en el agua potable.

pCi /L : picocurios por litro, una medida de radiactividad.

PDWS: Los estándares primarios de agua potable son MCL, MRDL y técnicas de tratamiento (TT) para contaminantes que afectan la salud, junto con sus requisitos de monitoreo y presentación de informes.

Pesticida: En general, cualquier sustancia o mezcla de sustancias destinadas a prevenir, destruir, repeler o mitigar cualquier plaga.

ppb : partes por mil millones o microgramos por litro.

ppm : partes por millón o miligramos por litro.

ppt : partes por billón o nanogramos por litro.

PHG: Objetivo de salud pública es el nivel de un contaminante en el agua potable por debajo del cual no existe ningún riesgo conocido o esperado para la salud.

RAA : Promedio anual móvil, o el promedio de los resultados analíticos de muestras tomadas durante los cuatro trimestres calendario anteriores.

Rango de resultados : muestra los niveles más bajos y más altos encontrados durante un período de prueba, si solo se tomó una muestra, entonces este número es igual al resultado de prueba más alto o al valor más alto.

SMCL : Nivel Máximo de Contaminante Secundario, o las normas secundarias que constituyen directrices no vinculantes para contaminantes y que pueden causar efectos cosméticos (como decoloración de la piel o los dientes) o estéticos (como sabor, olor o color) en el agua potable. La EPA recomienda estas normas, pero no exige que los sistemas de agua las cumplan.

TT : Técnica de tratamiento, o proceso requerido destinado a reducir el nivel de un contaminante en el agua potable.

TTHM : Trihalometanos totales (cloroformo, bromodiclorometano, dibromoclorometano y bromoformo) como grupo.

Consejos de conservación para consumidores

¿Sabías que un hogar promedio en Estados Unidos usa aproximadamente 400 galones de agua al día, o 100 galones por persona al día? Afortunadamente, existen muchas maneras económicas y gratuitas de conservar agua. Pequeños cambios pueden marcar una gran diferencia: prueba uno hoy y pronto te resultará natural.

- ✓ Tome duchas cortas: una ducha de 5 minutos utiliza entre 4 y 5 galones de agua, en comparación con los 50 galones que se utilizan para un baño.
- ✓ Cierre el agua mientras se cepilla los dientes, se lava el cabello o se afeita y ahorre hasta 500 galones al mes.

- ✓ Use un cabezal de ducha de bajo consumo de agua. Son económicos, fáciles de instalar y pueden ahorrarle hasta 750 galones al mes.
- ✓ Use la lavadora y el lavavajillas solo cuando estén llenos. Puede ahorrar hasta 1000 galones al mes.
- ✓ Riega las plantas sólo cuando sea necesario.
- ✓ Repare los inodoros y grifos que gotean. Las arandelas de los grifos son económicas y se cambian en solo unos minutos. Para comprobar si su inodoro tiene una fuga, coloque unas gotas de colorante alimentario en el tanque y espere. Si se filtra en la taza sin tirar de la cadena, tiene una fuga. Repararlo o reemplazarlo por un modelo nuevo y más eficiente puede ahorrar hasta 1000 galones al mes.
- ✓ Ajuste los aspersores para que solo se riegue el césped. Aplique agua solo tan rápido como la tierra pueda absorberla y durante las horas más frescas del día para reducir la evaporación.
- ✓ Enseñe a sus hijos a conservar el agua para asegurar una futura generación que la use con prudencia. ¡Hagamos un esfuerzo familiar para reducir la factura del agua del próximo mes!
- ✓ Visite https://www.epa.gov/watersense para obtener más información.

Información del contacto

Para obtener información sobre este informe o la calidad del agua en general, comuníquese con la oficina de Liberty al 1-800-727-5987 o con Paul Friedman al (623) 243-3748 o Paul.Friedman@Libertyutilities.com .

DIRECT TESTIMONY OF TERRY GILBERTSON

ON BEHALF OF LIBERTY UTILITIES (LITCHFIELD PARK WATER & SEWER) CORP.

June 30, 2025

Table of Contents

I. INTRODUCTION AND QUALIFICATIONS 1

II. PURPOSE OF TESTIMONY 1

III. DESCRIPTION OF LIBERTY LITCHFIELD PARK'S PLANT AND OPERATIONS. 2

IV. CAPTIAL PROJECTS COMPLETED SINCE LAST RATE CASE. 4

V. POST TEST YEAR PLANT. 4

VI. NOTABLE PLANT ADDITIONS 5

I. INTRODUCTION AND QUALIFICATIONS

Q. Please state your name, employer and occupation.

My name is Terry Gilbertson. I am employed by Liberty Utilities Service Corp. as Senior Operations Manager. In that role, I am responsible for water and wastewater operations for Liberty Utilities (Litchfield Park Water & Sewer) Corp. ("Liberty Litchfield Park" or the "Company").

Q. Please describe your experience and qualifications.

A. I have 16 years of experience in the drinking water and wastewater industry. In June 2009, I joined Liberty Utilities Service Corp. as an Operator at the Palm Valley Water Reclamation Facility. In 2013, I became Supervisor of Operations in the Collections department, and in 2015, I became the Supervisor of Operations in the Wastewater treatment department. In 2021, I was promoted to Manager of Operations for Liberty Litchfield Park and Beardsley utilities. In 2023, I was promoted to Senior Manager of Operations. I have a bachelor's degree in Integrated Studies with a primary focus on Business and Operational Leadership.

I currently hold the following certifications in the State of Arizona: Grade IV – Water Treatment and Distribution; Grade IV – Wastewater Treatment and Collections.

Q. Have you previously testified before the Commission?

A. Yes. I provided testimony in Liberty's recent consolidated rate cases (Docket Nos. W-02074A-23-0337 et al.).

II. PURPOSE OF TESTIMONY

Q. What is the purpose of your testimony?

A. My testimony focuses on Liberty Litchfield Park's current operations; the Company's l capital investments since the last rate case, including a summary of major projects and in-service date; the Company's in-service used and useful capital investments for Post Test Year Plant; and Liberty Litchfield Park's Post Test Year Plant that is not yet in service but will be in service by the end of 2025.

III. DESCRIPTION OF LIBERTY LITCHFIELD PARK'S PLANT AND OPERATIONS

Q. Please provide an overview of Liberty Litchfield Park.

A. As discussed by Mr. Thompson, Liberty Litchfield Park has provided water and wastewater service to the West Valley community for many years, including to customers in the City of Litchfield Park and portions of the Cities of Goodyear, Avondale, and Glendale.

As of December 31, 2024, Liberty Litchfield Park has 24,205 wastewater customers, broken down as follows, by class:

Class	Number of Customers
Residential	23,533
Multi-family	184
Commercial Measured	488

In addition, as of December 31, 2024, the Company has 22,355 water customers, broken down as follows, by class:

Class	Number of Customers
Residential	20,407
Commercial/Non-Residential	500
Irrigation	891
Multi-family	221

Fire	334
Bulk	2

Liberty Litchfield Park also provides water and wastewater service to the Wigwam Resort and bulk water service to Luke Air Force Base, City of Goodyear, and Valley Utilities Water Company.

Q. Please describe Liberty Litchfield Park's Water System.

A. The Company's water supply is comprised entirely of groundwater pumped from wells located within the service area. There are currently sixteen operating wells. Four of the wells pump directly into the distribution system for delivery to customers. Several of the wells pump to two reservoirs—the Town Well reservoir and the Airline reservoir with an approximate combined capacity of 10.4 million gallons, where the water is treated, blended, and chlorinated.

Q. Please describe Liberty Litchfield Park's Wastewater Treatment Facilities.

A. The Company owns and operates two wastewater treatment facilities: the Palm Valley Water Reclamation Facility ("WRF") and the Sarival WRF. A history and description of those facilities is provided by Mr. Garlick.

Q. Is Liberty Litchfield Park in compliance with relevant ADEQ and the ACC rules and regulations?

A. Yes, the Company is currently in compliance with the rules and regulations of the Arizona Department of Environmental Quality and Arizona Corporation Commission.

Q. Please discuss Liberty Litchfield Park's approach to safety.

A. Liberty Litchfield Park prides itself on its safety performance. Due to the continuous focus on safety, Liberty Litchfield Park has had no Loss Time Incidents in over 8 years. All meetings of five or more participants requires a Safety Moment to be shared prior to moving to the meeting topic. Liberty Litchfield Park supervisors hold weekly safety tailgate meetings with our staff to discuss a

common safety topic, hold morning huddles to discuss the tasks of the day and the potential hazards of these tasks and how to mitigate these hazards. All Liberty Litchfield Park staff have the right to Stop Work in the event of an unsafe situation and work on correcting the unsafe situation before resuming the work. Management holds monthly safety meetings to review the safety performance metrics and discuss any near misses and the corrective actions associated with these near misses.

IV. CAPITAL PROJECTS COMPLETED SINCE LAST RATE CASE

Q. What capital investments has Liberty Litchfield Park made since the last rate case filed in 2017?

A. Since the last rate case, Liberty Litchfield Park has made substantial capital investments of over $67 million for its water system and approximately $157 million for its wastewater system. In addition to these capital projects, Manasa Rao's testimony provides a discussion of the enterprise-wide Customer First and Cybersecurity investments allocated to Liberty Litchfield Park.

A summary of capital investments since the last rate case to the end of the 2024 test year is provided in Appendix TG_Dir.1 for water and Appendix TG_Dir.2 the wastewater division.

V. POST TEST YEAR PLANT

Q. Have you prepared a schedule for post test year plant ("PTYP") actual costs?

A. Yes, a summary of post test year plant by asset class, through December 31, 2025, is included in Appendix TG_Dir.1 for water and Appendix TG_Dir.2 the wastewater division. The PTYP summary represents projected costs for capital

investments through December 31, 2025 that we are seeking for recovery in this rate case. Ms. Rao's testimony provides a further discussion in support of recovery of PTYP.

Q. Can you discuss some of the notable PTYP projects?

A. Liberty Litchfield Park is projecting to invest over $8 million into the development and fitting of Monument Point well site, which is expected to be in service in Q3 2025. This well site will greatly improve the reliability of service for our Liberty Litchfield Park customers by providing an additional 600 gallons per minute or 0.86 million gallons per day into the distribution system.

VI. NOTABLE PLANT ADDITIONS

Q. Please discuss some of the notable water projects completed by the Company.

A. Since the last rate case Liberty Litchfield Park has recently brought online three new wells at a cost of $19.6 million: Marbella Well #1, Marbella Well #2, and Well 19B. These new assets have added approximately 1.75 million gallons per day of new water into the distribution system. This additional water enables Liberty Litchfield Park to provide safe and reliable water service at the pressures that our customers expect while maintaining sufficient volume of storage to support demand.

Additionally, these wells required treatment measures to provide the highest quality of water for our customers. Marbella wells #1 and #2 require Arsenic treatment. Liberty Litchfield Park has incorporated a pH adjustment system that provides a more efficient removal of the Arsenic constituent during the treatment process while extending media life. This system then adjusts the pH back to a neutral level before entering the distribution system to ensure an aesthetically pleasing product.

Well 19B requires an advanced method of treatment to remove the Nitrate constituent in the groundwater. Liberty Litchfield Park has incorporated Reverse Osmosis, which is the best solution to remove the nitrate and provide safe and high-quality water to our customers.

Q. Can you describe some of the other water capital investments made by the Company since the last rate case?

A. Yes, since the last rate case, Liberty Litchfield Park has made several necessary upgrades to the production and distribution systems as discussed below.

a. Pressure Regulating Valves ("PRV"): Liberty Litchfield Park has implemented pressure zones within the distribution system to maintain a more consistent water pressure throughout the upper and lower areas of the distribution system for increased reliability. The Company installed four PRVs along the Camelback Road corridor of the utility to split the distribution system into two zones: Zone 1 is the lower elevation south of Camelback Road, and Zone 2 is the higher elevation north of Camelback Road. These PRVs maintain a set pressure in Zone 2 that is supplied by Liberty's Airline reservoir booster station and Zone 1 is maintained by Liberty's Townwell reservoir booster station.

b. Pressure transducers: The Company installed twenty pressure transducers throughout the distribution system to continuously monitor, in real time, the water pressure throughout the system. Should a transducer fall below a minimum set point, it sends an alert via text, email, and phone call to alert our staff of the current pressures. Company personnel can then respond appropriately to correct the issue in that location of the distribution system to bring the pressure back within the specified levels.

c. Metering Equipment – Liberty Litchfield Park continues to expand its radio read metering through the installation of new meters and Encoder Receiver

Transmitter units compatible with radio read technology for all new build connections and all replacement orders. This continues to improve meter route read efficiency. Liberty Litchfield Park is currently at 75% radio read and 25% touch read.

d. Pump replacements - Several well sites had the pumps inspected and replaced. These replacements increased the reliability and efficiency of the well sites.

e. Booster Pumps: Liberty Litchfield Park also upgraded several booster pumps at the Townwell and Airline reservoirs. These improvements increased the reliability and efficiency of water distribution to customers.

f. Other Treatment: Liberty Litchfield Park has replaced the pH adjustment system at the Townwell reservoir with new CO2 tank storage to eliminate material loss due to leakage. Liberty Litchfield Park has also installed a pH adjustment system at the Airline reservoir to increase treatment efficiency of Arsenic removal. This will allow Liberty Litchfield Park to treat a larger volume of flow.

Q. Mr. Garlick discusses the Sarival Wastewater Treatment Facility. Please discuss any notable wastewater improvements other than the Sarival WRF.

A. Liberty Litchfield Park is made several necessary investments in maintaining the sewer collection system.

- **Waste Water Treatment** – Liberty Litchfield Park invested $2.2 million into the Palm Valley Water Reclamation Facility to extend the useful life of the equalization basin by performing a bypass operation that allowed for a regrouting procedure to recover compromised areas of the walls and ceiling of the basin due to hydrogen sulfide (H2S) attack. This procedure will extend the useful life of the basin by approximately 10 years.
- **Solar Peak Power Reduction** – The Company invested $2.4M to install solar panel collector assemblies that charge onsite Tesla batteries at the

Palm Valley Water Reclamation Facility. This system lowers the cost of each kilowatt by reducing the Peak Demand charges applied by the provider. The Tesla batteries take the full load demand of equipment starting up off of the provider grid and transfer the demand to our batteries until the full load demand is completed. In doing this, the provider does not see the peak demand on the system and reduces the cost per kilowatt due to the reduced peak demand load, essentially making each kilowatt cheaper and reducing the energy cost of treatment at the Palm Valley Water Reclamation Facility.

- **Other** – Liberty Litchfield Park purchased a combination vacuum/jetter truck. to perform the cleaning functions of the sewer collection system internally and reduce its reliance on outside contractors thus, reducing operational costs of maintaining the sewer collection system. This combo truck also enables the Company to be proactive and responsive to customer concerns regarding odors and/or blockages as staff can be dispatched right away versus a relying upon a contractor's availability.

Q. **Turning to the Sarival Water Reclamation Facility, do you have anything to add to Mr. Garlick's testimony?**

A. With the installation of the Sarival WRF, Liberty Litchfield Park is engaging some of the latest technologies in wastewater treatment including use of a Membrane Bioreactor (MBR). In the MBR process, wastewater is treated with a biological process and then filtered through hollow fiber membranes. These hollow fiber membranes are assembled into cassettes that contain thousands of the hollow fiber membranes and are capable of removing particulates, including *e. coli*, from the treated process stream. With this highly filtered effluent water the disinfection process is much more efficient as it reduces the amount of sodium hypochlorite required to achieve sufficient disinfection to meet permit requirements and produces a high-quality A+ effluent for distribution to the reuse system.

Q. Please discuss any notable recharge projects.

A. To increase the recharge efficiency of the Sustainable Effluent Aquifer Project (SEAP), Liberty Litchfield Park has retrofitted two of the four percolation basins to a trench and bore system. Recognizing the inefficiency of the standard percolation method of recharge, LPSCO performed a pilot test outside of the basins to test the efficiency of the trench and bore technology. The pilot proved that the trench and bore recharge efficiency was much better than that of the percolation method and basins two and three have been retrofitted. This has increased the recharge from approximately 1200-acre feet per year to over 2400-acre feet per year. Liberty Litchfield Park was able to revise the current Aquifer Protection Permit to the phase two build out capacity without additional recharge basin construction costs.

Q. Does this conclude your testimony?

A. Yes.

Liberty Utilities (Litchfield Park Water & Sewer Corp) - Water
Appendix TG_Dir.1

Line No.	NARUC	Account Description	[A] Gross Utility Plant per last rate case*	[B] Plant Additions 01/01/2017 - 12/31/2024	[C] Plant Additions Post Test Year	[D] Gross Utility Plant Current Rate Case	[E] = [D] - [A] Increase (Decrease)
1	301	Organization Cost	$ 21,100	$ (10)	$ -	$ 21,090	$ (10)
2	302	Franchise Cost	-	-	-	-	-
3	303	Land and Land Rights	1,511,979	1,582,077	-	3,094,055	1,582,077
4	304	Structures & Improvements	26,144,217	5,761,798	-	31,906,016	5,761,798
5	305	Collecting & Impounding Reservoirs	-	-	-	-	-
6	306	Lake, River, Canal Intakes	-	-	-	-	-
7	307	Wells & Springs	3,445,357	11,726,746	6,757,850	21,929,952	18,484,596
8	308	Infiltration Galleries	-	-	-	-	-
9	309	Raw Water Supply Mains	947,593	3,287,074	-	4,234,667	3,287,074
10	310	Power Generation Equipment	466,388	65,670	-	532,059	65,670
11	310.1	Solar Generator	2,247,645	-	-	2,247,645	-
12	311	Pumping Equipment	1,271,168	7,316,309	307,500	8,894,977	7,623,809
13	320	Water Treatment Equipment	-	5,602,397	-	5,602,397	5,602,397
14	320.1	Water Treatment Plants	4,881,662	1,673,759	-	6,555,421	1,673,759
15	320.2	Solution Chemical Feeders	11,415	25,243	20,625	57,283	45,868
16	330	Distribution Reservoirs & Standpipes	0	1,052,044	-	1,052,045	1,052,044
17	330.1	Storage Tanks	1,494,112	(582,128)	-	911,984	(582,128)
18	330.2	Pressure Tanks	490,054	(0)	-	490,054	(0)
19	331	Transmission & Distribution Mains	42,626,597	7,970,743	609,363	51,206,703	8,580,105
20	333	Services	6,384,313	1,398,382	110,000	7,892,695	1,508,382
21	334	Meters	7,701,772	3,541,059	210,000	11,452,831	3,751,059
22	335	Hydrants	3,549,046	430,584	15,125	3,994,755	445,709
23	336	Backflow Prevention Devices	38,281	63,146	-	101,427	63,146
24	339	Other Plant & Misc Equipment	315,805	118,853	-	434,658	118,853
25	340	Office Furniture & Equipment	682,180	126,933	-	809,113	126,933
26	340.1	Computers & Software	17,193	27,524	-	44,717	27,524
27	341	Transportation Equipment	796,769	238,629	-	1,035,398	238,629
28	341.1	Transportation Equipment - Golf Carts	29,255	-	-	29,255	-
29	342	Stores Equipment	37,143	-	-	37,143	-
30	343	Tools, Shop & Garage Equipment	82,680	65,451	16,500	164,631	81,951
31	344	Laboratory Equipment	15,537	0	-	15,537	0
32	345	Power Operated Equipment	18,956	0	-	18,956	0
33	346	Communication Equipment	709,192	903,467	-	1,612,659	903,467
34	347	Miscellaneous Equipment	-	36,881	-	36,881	36,881
35	347.1	Miscellaneous Equipment - CNG Plant	468,467	32	-	468,499	32
36	348	Other Tangible Plant	130,462	(10,637)	-	119,825	(10,637)
37		**Total Gross Utility Plant**	**$ 106,536,337**	**$ 52,422,025**	**$ 8,046,963**	**$ 167,005,324**	**$ 60,468,987**
38							
39				**Allocated Corporate Plant**			
40			**Per last rate case**	**Additions (2017-2024)**	**PTY Plant**	**Current Rate Case Gross Plant**	**Increase (Decrease)**
41	903	Land and Land Rights	$ 36,676	$ 26,060	$ -	$ 26,060	$ (10,615)
42	904	Structures and Improvments	489,213	940,326	-	940,326	451,112
43	940	Office Furniture and Fixtures	62,500	251,247	-	251,247	188,747
44	940.1	Computers and Software	851,809	997,763	236,265	1,234,029	382,220
45	940.2	Customer First	-	5,897,151	-	5,897,151	5,897,151
46	955	Power Generation	-	705	-	705	705
47	995	Power Operated Equipment	-	116,519	-	116,519	116,519
48	997	Miscellaneous Equipment	4,031	-	-	-	(4,031)
49		**Total Allocated Corporate Plant**	**$ 1,444,228**	**$ 8,229,771**	**$ 236,265**	**$ 8,466,036**	**$ 7,021,808**
50							
51		**Combined TOTAL**	**$ 107,980,565**	**$ 60,651,796**	**$ 8,283,228**	**$ 175,471,361**	**$ 67,490,795**
52							
53		***Gross Plant approved per last rate case includes plant as of 12.31.2016 and certain Post Test Year Plant for 2017**					

Liberty Utilities (Litchfield Park Water & Sewer Corp) - Sewer
Appendix TG_Dir.2

Line No.	NARUC	Account Description	[A] Gross Utility Plant per last rate case*	[B] Plant Additions 01/01/2017 - 12/31/2024	[C] Plant Additions Post Test Year	[D] Gross Utility Plant Current Rate Case	[E] = [D] - [A] Increase / (Decrease)
1	351	Organization	$ -	$ (3,211)	$ -	$ (3,211)	$ (3,211)
2	352	Franchise	-	$ 29,596	$ -	$ 29,596	29,596
3	353	Land	4,163,584	$ 21,708	$ -	$ 4,185,292	21,708
4	354	Structures & Improvements	33,097,953	$ 51,753,695	$ -	$ 84,851,648	51,753,695
5	355	Power Generation	605,351	$ 4,722,794	$ -	$ 5,328,145	4,722,794
6	355.1	Solar Generation	-	$ -	$ -	$ -	-
7	360	Collection Sewer Forced	1,716,700	$ 11,593,836	$ -	$ 13,310,536	11,593,836
8	361	Collection Sewers Gravity	33,315,925	$ 21,329,472	$ 274,583	$ 54,919,980	21,604,055
9	362	Special Collecting Structures	-	$ -	$ -	$ -	-
10	363	Customer Services	302,331	$ 1,144,029	$ 41,250	$ 1,487,610	1,185,279
11	364	Flow Measuring Devices	153,078	$ 19,047	$ -	$ 172,125	19,047
12	365	Flow Measuring Installations	-	$ -	$ -	$ -	-
13	366	Reuse Services	4,078,105	$ 75,374	$ -	$ 4,153,479	75,374
14	367	Reuse Meters And Installation	51,431	$ 168,050	$ -	$ 219,481	168,050
15	370	Receiving Wells	860,393	$ 212,364	$ -	$ 1,072,757	212,364
16	371	Pumping Equipment	3,788,912	$ 4,623,567	$ 256,437	$ 8,668,916	4,880,004
17	374	Reuse Distribution Reservoirs	65,916	$ 1,633,018	$ -	$ 1,698,934	1,633,018
18	375	Reuse Trans. and Dist. System	729,030	$ 684,010	$ -	$ 1,413,040	684,010
19	380	Treatment & Disposal Equipment	20,915,651	$ 25,581,193	$ 214,812	$ 46,711,657	25,796,006
20	380.1	Odor Control GAC	-	$ -	$ -	$ -	-
21	381	Plant Sewers	6,816,496	$ 15,731,797	$ -	$ 22,548,293	15,731,797
22	382	Outfall Sewer Lines	343,681	$ -	$ -	$ 343,681	-
23	389	Other Sewer Plant & Equipment	839,750	$ -	$ -	$ 839,750	-
24	390	Office Furniture & Equipment	331,367	$ 185,248	$ -	$ 516,616	185,248
25	390.1	Computers and Software	192,129	$ 264,968	$ -	$ 457,098	264,968
26	391	Transportation Equipment	331,469	$ 71,985	$ -	$ 403,454	71,985
27	392	Stores Equipment	8,968	$ -	$ -	$ 8,968	-
28	393	Tools, Shop And Garage Equip	375,781	$ 268,404	$ 13,200	$ 657,385	281,604
29	394	Laboratory Equip	201,290	$ 24,025	$ -	$ 225,315	24,025
30	395	Power Operated Equipment	61,831	$ 438,372	$ -	$ 500,203	438,372
31	396	Communication Equip	1,429,409	$ 4,707,843	$ 160,000	$ 6,297,253	4,867,843
32	397	Misc Equipment	331,743	$ 44,239	$ -	$ 375,982	44,239
33	397.1	Misc Equipment CNG	291,453	$ 27,073	$ -	$ 318,526	27,073
34	398	Other Tangible Plant	-	$ 79,028	$ -	$ 79,028	79,028
35		**Total Gross Utility Plant**	**$ 115,399,727**	**$ 145,431,525**	**$ 960,283**	**$ 261,791,535**	**$ 146,391,808**
36							
37					**Allocated Corporate Plant**		
38			**Per last rate case**	**Additions (2017-2024)**	**PTY Plant**	**Current Rate Case Gross Plant**	**Increase (Decrease)**
39	903	Land and Land Rights	40,298	$ 37,777	$ -	$ 37,777	$ (2,522)
40	904	Structures and Improvments	538,374	$ 1,355,038	-	1,355,038	816,664
41	940	Office Furniture and Fixtures	68,672	$ 361,396	-	361,396	292,723
42	940.1	Computers and Software	935,014	$ 1,435,188	339,845	1,775,034	840,020
43	940.2	Customer First		$ 8,482,495	-	8,482,495	8,482,495
44	955	Power Generation		$ 1,014	-	1,014	1,014
45	995	Power Operated Equipment		167,601	-	167,601	167,601
46	947	Miscellaneous Equipment	4429			-	(4,429)
47		**Total Allocated Corporate Plant**	**$ 1,586,787**	**$ 11,840,509**	**$ 339,845**	**$ 12,180,354**	**$ 10,593,567**
48							
49		**Combined TOTAL**	**$ 116,986,515**	**$ 157,272,034**	**$ 1,300,129**	**$ 273,971,889**	**$ 156,985,375**
50							
51		***Gross Plant approved per last rate case includes plant as of 12.31.2016 and certain Post Test Year Plant for 2017**					

DIRECT TESTIMONY OF MANASA RAO

ON BEHALF OF LIBERTY UTILITIES (LITCHFIELD PARK WATER & SEWER) CORP.

June 30, 2025

Table of Contents

I. INTRODUCTION AND QUALIFICATIONS 1
II. OVERVIEW OF LIBERTY LITCHFIELD PARK'S APPLICATION 2
III. PLANT ADDITIONS 4
IV. POST TEST YEAR PLANT 7
V. SARIVAL ACCOUNTING ORDER 9
VI. COST OF SERVICE RECONCILIATION MECHANISM ("CSRM") 10

I. INTRODUCTION AND QUALIFICATIONS

Q. Please state your name, employer, and occupation.

My name is Manasa Rao. I am employed by Liberty Utilities Service Corp. as the Senior Director Rates & Regulatory Affairs (West Region). As the Senior 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, including Liberty Utilities (Litchfield Park Water & Sewer) Corp. ("Liberty Litchfield Park" or the "Company").

Q. Please describe your experience and qualifications.

A. Prior to my present role as the Senior 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, Missouri in 2004 and hold a Chartered Professional Accountant (CPA, CMA) designation from Canada.

Q. Have you previously testified before the Commission?

A. Yes, I provided written and oral testimony before the Arizona Corporation Commission ("Commission") for Liberty's consolidated rate case for Beardsley Water, Bella Vista Water, Cordes Lakes Water, and Rio Rico Water & Sewer (Docket No. W-02074A-23-0337 et al.). I have also previously provided written and oral testimony before the California Public Utility Commission in general rate case and cost of capital proceedings.

II. OVERVIEW OF LIBERTY LITCHFIELD PARK'S APPLICATION

Q. What is the purpose of your testimony?

A. In my testimony, I provide an overview of Liberty Litchfield Park's rate application for both its water and wastewater divisions. The Company's current rates were established in Decision No. 76799 (August. 15, 2018) based on a test year ending December 31, 2016. Since then, the Company has made significant investments—most notably the Sarival Water Reclamation Facility ("WRF") and several new wells. Those investments combined with increased expenses, costs of capital projects, and interest rates have significantly altered the financial realities we face in providing safe and reliable service to our customers. My testimony will summarize the impact of these changes on the Company's revenue requirement. I will also address rate case expenses, proposed Plant-in-service adjustments including Post Test Year Plant (PTYP) adjustments, and the Sarival Accounting Order. Additionally, I will also discuss the Company's request for a Cost of Service Reconciliation Mechanism ("CSRM") that is consistent with the Commission's Policy Statement Regarding Formula Rates ("Policy Statement"). (Decision No. 79647).

Q. Can you summarize Liberty Litchfield Park's request for new rates?

A. Yes. As reflected on its divisions' respective A-1 Schedules, the Company is requesting the following increases in annual revenues:

- Liberty Litchfield Park's water division proposes an increase in annual revenues of $6,203,028 or 38.40% based on a fair value rate base of $69,765,704 and a required operating income of $5,893,283 premised on an 8.45% rate of return on rate base.
- Liberty Litchfield Park's wastewater division proposes an increase in annual revenues of $11,586,379 or 53.76% based on a fair value rate base of

$133,887,159 and a required operating income of $11,309,783 premised on an 8.45% rate of return on rate base.

As discussed in more detail by Mr. Bourassa in his testimony, the Company's schedules support the fair value rate base and operating income noted above. 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 10.80 percent.

Q. Under Liberty Litchfield Park's proposal, what is the average bill impact on residential customers?

A. The average bill impacts based on the Company's requested revenue increase are found in H Schedules sponsored by Mr. Bourassa and are summarized as follows:

Division	Meter Size	Avg. Use (gallons)	Current Bill	Proposed Bill	Change ($)
Water	¾ Inch	8,150	$24.16	$34.60	$10.43
Wastewater	N/A	N/A	$45.23	$69.72	$24.49

Q. Does that account for rate case expense?

A. No, Liberty Litchfield Park is requesting a rate case surcharge. The monthly rate case expense surcharge will be collected from customers over three years and is currently estimated at $0.43 for the Company's water division and $0.52 for the wastewater division.

Q. Why is the Company proposing to recover rate case expense through a surcharge?

A. Liberty Litchfield Park 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 authorized rate case expense, this process should ultimately be fair to the Company and customers.

Q. How much is the Company requesting for rate case expense?

A. At this time, we can only estimate rate case expense. Based on recent Liberty Utility rate cases, we estimate that Liberty Litchfield Park will likely incur a rate case expense of no less than $800,000. That amount could increase or decrease depending on factors including, but not limited to, the number of intervenors, scope of discovery, number of issues in dispute, length of the hearing, and need for closing briefs.

Q. Given that you can only estimate this expense, could the Company modify its request later in these proceedings?

A. Yes, Liberty Litchfield Park may adjust the rate case expense as necessary to more closely approximate the expenses incurred.

Q. Why are you recommending a three-year recovery?

A. Because it is likely that Liberty Litchfield Park will file another rate case within three years of a decision in this matter.

III. PLANT ADDITIONS

Q. Please summarize plant-in-service adjustments included in Liberty Litchfield Park's water and wastewater divisions' rate bases.

A. There are five plant-in-service ("PIS") adjustments included in the water and wastewater divisions' rate bases as shown in Adjustment 1 on Schedule B-2, page 2. These adjustments are shown on Schedule B-2, page 3, and are labeled as adjustments "A", "B", "C", "D" and "E".

- Adjustment 1-A of B-2 reflects corporate plant allocated to Liberty Litchfield Park, including the Customer First investment. I discuss the Customer First project in more detail later in my testimony.

- Adjustment 1-B of B-2 reflects the Company's proposed post-test year plant ("PTYP"), which I discuss in more detail later in section IV of my testimony.
- Adjustment 1-C of B-2 reflects the Company's capitalized overhead related adjustments. Consistent with the Company's last rate case, a 21 percent capitalized overhead rate related to allocated corporate shared services was utilized for rate base additions from 2017 through April 2022. From May 2022 onward, consistent with the Settlement Agreement adopted in Decision No. 81361 (June 18, 2025), Liberty Litchfield Park utilized a capitalization rate of 14 percent and 21 percent to calculate the capitalized overhead related to allocated costs from corporate shared services and regional shared services, respectively.
- Adjustment 1-D of B-2 reflects transfers of used and useful plant as of December 31, 2024, from Construction Work-In-Process to PIS.
- Adjustment E of B-2 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.

Mr. Bourassa's testimony provides additional details of the adjustments noted on B schedules for the Company.

Q. Please provide an overview of the Customer First investment included in Liberty Litchfield Park's water and wastewater divisions' rate base.

A. Customer First is a corporate-wide initiative to transform how Liberty does business and manages data. It consists of a series of major improvements to business processes and computer systems to put our customers first in how we deliver services. The project includes a set of enterprise-wide technology investments, system upgrades, infrastructure improvements, and changes to

business processes across the Liberty enterprise and its operating utilities—including the Company—that address critical needs by leveraging the capabilities and experience of the organization and upgrading or replacing key systems that have become obsolete, costly to maintain, not well integrated with other Liberty systems, and/or potentially present security risks.

Customer First is a project that includes changes to technology and systems, and associated employee training. It serves to install a comprehensive enterprise-wide solution to replace and improve legacy computer systems or, if there is no system in place, to serve as the necessary computer system. Platforms addressed are systems related to customer information, finance and accounting, network operations, procurement, accounts payable, employee time, and payroll services.

Q. When was Customer First placed in service for Liberty Litchfield Park?

A. Customer First was placed in service in April 2023 for the Company.

Q. Please outline the capital investment associated with the Customer First Project.

A. Customer First was fully deployed across all Liberty entities in 2024 with a final cost of $544.3 million in enterprise-wide capital expenditures. Of the total enterprise cost, approximately $14.38 million allocated to Liberty Litchfield Park is included in its rate base—$5.90 million in the water division and $8.48 million in the wastewater division.

Q. Has the Commission previously reviewed and approved recovery of Customer First in other proceedings?

A. Yes. The Commission approved inclusion of Customer First project in rate base as prudent, used and useful for other Liberty Arizona utilities in Decision No. 81361 (June 18, 2025).

Q. Please provide an overview of the Cybersecurity investments included in Liberty Litchfield Park's water and wastewater divisions' rate base.

A. Liberty's Cybersecurity Program is a 5-year enterprise initiative to implement and improve cybersecurity capabilities to adequately defend threats to corporate systems, data, and operational assets. The Company has included PTYP related to the Cybersecurity Program in the amount of $236,265 and $339,845 for water and wastewater division, respectively.

IV. POST TEST YEAR PLANT

Q. Is the Company requesting that post test year plant be included in its water and wastewater divisions' rate bases?

A. Yes, we have made PTYP adjustments to rate base of $8,046,963 for our water division and $960,283 for our wastewater division. PTYP adjustments in rate base include projects such as new wells (e.g., Monument Point), mainline and service line replacements, meter replacements, pump replacements, booster equipment replacements and Liberty cybersecurity program investments. PTYP additions for the Liberty Litchfield Park are discussed in Mr. Gilbertson's testimony.

Q. Please summarize the Company's proposed PTYP adjustments.

A. The Company is proposing a twelve-month PTYP adjustment (Adjustment 1-B on Schedule B-2 in Mr. Bourassa's direct testimony) to the recorded rate base amounts as of December 31, 2024. The adjustment includes non-revenue producing projects expected to be closed through December 31, 2025, and that will be used and useful in providing service to customers prior to a hearing in this matter.

Q. What is the purpose of the Company's PTYP adjustment, and why is its recognition beneficial?

A. The PTYP adjustments are designed to more accurately reflect the costs that Liberty Litchfield Park will incur serving its customers during the rate-effective period. As mentioned, the adjustments include investments that are expected to be in service and used and useful in providing safe and reliable service.

Recognizing PTYP adjustments is beneficial because it helps mitigate regulatory lag—the delay between when the Company incurs costs and when it can recover those costs through rates. PTYP adjustments reduce regulatory lag by allowing more timely recovery of investments, aligning rates more closely with cost of service.

This is beneficial for Liberty Litchfield Park and its customers alike. Allowance of PTYP promotes financial stability, reduces the need for more frequent rate cases, and supports gradualism in rate changes. For customers, the adjustment ensures more accurate price signals and fairer cost allocation.

Q. What is the current Commission policy or practice on PTYP in rate case proceedings?

A. The Commission does not have a formal policy statement on PTYP. However, the Commission typically allows 12 months of PTYP.

Q. What was the authorized PTYP period in Liberty's recent rate cases?

A. The Commission approved 12 months of PTYP in Liberty's consolidated rate cases for its Beardsley, Bella Vista, Cordes Lakes, and Rio Rico utilities.[1] Likewise, the Commission approved 12 months of PTYP in the last Liberty Utilities (Gold Canyon Sewer) Corp. rate case.[2]

Q. Is the Company's proposed PTYP adjustment consistent with recent Commission decisions?

A. Yes. The Company proposes the inclusion of 12 months of PTYP through December 31, 2025, limited to plant that is used and useful (or that will be used and useful by the time this matter goes to hearing). The PTYP is not meant to generate or support system growth or new customers, focusing on non-revenue

[1] Decision No. 81361 (June 18, 2025).
[2] Decision No. 78871 (Mar. 15, 2023).

producing infrastructure that enhances service, reliability, and safety for existing customers.

V. SARIVAL ACCOUNTING ORDER

Q. Please provide an overview of the Accounting Order related to the Sarival WRF.

A. In August 2024, the Company filed an application with the Commission for approval of an Accounting Order to defer depreciation expense for its Sarival WRF, placed in service in March 2024. In its Accounting Order application, the Company estimated $108 million of total project costs, which included approximately $7 million of work-in-progress that was completed in Q4 2024. The actual costs of Sarival WRF came in at $105 million, which are included in the plant additions in this rate case application.

The Commission approved the Accounting Order in Decision No. 80122 subject to the following:

- The cost deferral would not include any Indirect Overhead ("INDOH") or AFUDC for the Sarival WRF plant
- The costs eligible deferral would be limited to depreciation expense subject to the removal of INDOH and AFUDC
- The cut-off point for including Sarival WRF project costs in the deferral will be December 31, 2024
- That the Commission specifically reserve any finding of prudency regarding the Sarival Plant until after the details are reviewed with[in] the context of a general rate case filing.

Q. Has the Company included any cost deferrals related to the Sarival Accounting Order in this rate application?

A. Yes. The Company has included $5.2 million of eligible Sarival WRF cost deferrals, pursuant to Decision No. 80122, through December 31, 2025 in its rate application as an adjustment to rate base. The Company proposes to amortize the accounting order using a composite useful life related to Sarival WRF plant of 4.68%. Please see Adjustment No. 8 on the B-2 schedule for the rate base adjustment and Schedule C-2, page 2 for the related amortization expense.

VI. COST OF SERVICE RECONCILIATION MECHANISM ("CSRM")

Q. What is the purpose of Liberty Litchfield Park's CSRM proposal?

A. The CSRM is a mechanism that would allow the Company to adjust its rates annually based on historical changes in the Company's revenue requirement using the framework included in the Commission's Policy Statement. The CSRM does not include a future test year, nor does it project change in future expenses. The CSRM allows timely cost recovery and reduces regulatory lag, benefiting both the Company and its customers. Liberty Litchfield Park's initiative aligns with the Commission's Policy Statement's desire to enhance regulatory stability.

Q. What process did the Commission use to adopt the Formula Rate Policy Statement?

A. The Commission conducted a series of workshops on March 19, 2024 and October 3, 2024. The workshops contained detailed information on how formula rates have been applied by other states and by the Federal Energy Regulatory Commission. Notably, the various workshop presentations showed that formula rates have been

used in at least 12 states[3], while at least 23 states used projections for future test years.[4]

Commission Staff also submitted a Staff Report on April 11, 2024. The Commission voted to adopt the Formula Rate Policy Statement at the December 3, 2024 Open Meeting, and then voted to adopt the conforming order at the December 17, 2024 Open Meeting. Subsequently, the Commission issued Decision No. 79647 (Dec. 31, 2024), which is the order adopting the Formula Rate Policy Statement. The Commission also issued an order denying rehearing in Decision No. 79732 (Feb. 19, 2025).

Q. Has the Commission approved any formula rate mechanisms?

A. Not yet. However, we are aware that formula rates have been proposed in several pending cases. Liberty Litchfield Park is open to considering improvements to its proposed CSRM mechanism as the formula rate mechanism is developed by the Commission in various rate cases.

Q. Generally, how does the formula rate mechanism work?

A. The CSRM mechanism is like other adjustors (e.g., the System Improvement Benefit mechanism or SIB), which the Commission approved in the past, only more comprehensive. Indeed, the formula rate mechanism appears to be modeled on the SIB and the Arsenic Cost Recovery Mechanism ("ACRM"). Thus, contrary to the arguments of opponents of formula rates, there is nothing inherently new or unprecedented about formula rates.

Simply put, the proposed CSRM mechanism is a transparent method used to update rates annually based on historical changes in Liberty Litchfield Park's revenue

[3] APS workshop presentation, at PDF page 139 in Commission Staff Memorandum filed on October 4, 2024 in Docket No. AU-00000A-23-0012.

[4] Staff Memorandum in Docket No. AU-00000A-23-0012 dated April 11, 2024 at pages 4 and 5 (lists of states with optional test years and future test years).

requirement. Using that historical data, the mechanism utilizes a template to calculate an updated revenue requirement, revenue deficiency or excess, rate base, and rates. The mechanism is a benefit to the Company and customers alike as it will reduce regulatory lag and regulatory burden, better match costs and revenues, and promote rate gradualism.

The CSRM does not eliminate rate cases. Instead, CSRM will allow for annual rate changes between rate cases. There will still be full rate cases, with detailed review of our expenses, plant investments, capital structure and all other rate elements, as well as data requests, multiple rounds of pre-filed testimony, and a full evidentiary hearing. Under the Commission's Formula Rates Policy Statement, a full rate case must be filed every five years.

A detailed description of the rules and procedures of the CSRM are provided in the Plan of Administration ("POA"), attached as Appendix MR_Dir.1. The POA governs the annual process for updating and reviewing the CSRM and an Excel workbook with a fixed framework for updating rates ("CSRM Rate Template") is attached to the POA.

Q. What are the differences between the CSRM Annual Update and a full rate case?

A. A key tenet of the CSRM mechanism is that it will include a Commission-approved formula rate template which cannot be altered in any way as part of the Company's annual update. The annual update is limited to populating information in designated line items of the formula rate template. As a result, no resources are required to debate many of the typical rate case issues such as return on equity, depreciation rates, capital structure, and the myriad of other historically contested issues. Instead, these will be fixed in the formula by the Commission's decision in this rate case. The same will be true for the treatment of certain types of

expenditures, such as board of director fees, which will also be fixed based on the Commission's decision in this rate case. Further, elements such as rate design are set in the formula rate template.

Annual updates will not include development of typical rate case elements such as depreciation studies, class cost of service studies, cost of equity studies, lead lag studies, new tariffs, tariff language changes, and changes to rules and regulations. The annual update also will not include many of the typical pro forma adjustments used to calculate revenue requirement in a full rate case proceeding, saving significant time and effort.

Q. How does the POA align with the Commission's Policy Statement?

A. The CSRM POA is consistent with Commission guidance provided in the Policy Statement. Among other things, the mechanism does not use a future test year or projected costs. Rather, the annual updates are based on a historical test year recorded information. Each year, Liberty Litchfield Park will calculate and file an annual update with a true-up that includes an earnings test. After docketing an annual update, Liberty Litchfield Park will hold an annual meeting to provide interested parties with additional details about the filing. In addition, those parties will have the ability to request additional information about the Company's annual update. Any change in rates will not go into effect until the Commission issues a final order, which would include a prudency determination and current finding of the Company's fair value. While the Policy Statement provides a guideline of the process and schedule, and process, the Company's proposed CSRM POA includes a shorter schedule. We believe that the proposed changes are reasonable when applying the Policy Statement to water and wastewater utilities and the Company's size.

Q. After Commission approval, how will these annual updates be reflected in rates?

A. The increase or decrease to the revenue requirement as calculated in the annual update will be applied as a fixed surcharge to customer bills.

Q. You mention that CSRM will benefit customers—can you elaborate?

A. The CSRM offers several direct benefits to our customers:

- **Smaller incremental changes to rates**: By adjusting rates annually based on a Commission-approved formula, customers will experience more frequent but smaller changes to rates, reducing the likelihood of sudden, large rate increases that can occur with full rate cases, which tend to be filed less frequently. That is, formula rates help promote rate gradualism.
- **Timely cost savings**: Any cost savings achieved by the Company, such as reductions in operational expenses or favorable changes in tax credits, are passed on to customers more quickly through rate adjustments.
- **Enhanced transparency**: The POA includes annual updates with true-ups and annual meetings with stakeholders, which improve transparency and allow customers to better understand how their rates are determined and adjusted.
- **Reduced regulatory lag**: By reducing regulatory lag, the mechanism ensures that rates more accurately reflect current costs and revenues, leading to fairer pricing for customers.
- **Investment in infrastructure**: Formula rates facilitate investment in necessary infrastructure, ensuring reliable service and compliance with safety standards that promote public health, which directly benefits customers.
- **Annual True Ups**. Annual true ups will ensure there is no under-recovery or over-recovery, thus ensuring that rates are aligned with the cost of service.
- **Earnings test**. The earnings test ensures that the Company cannot over earn.

Q. How do formula rates reduce regulatory lag, and how does that contribute to a more financially stable utility?

A. Formula rates, such as the CSRM we've proposed, reduce regulatory lag by allowing rates to adjust annually based on a pre-approved formula that accounts

for updates to a utility's expenses, revenues, and capital investments. In short, formula rates ensure that a utility's rates more accurately reflect its actual costs and revenues in a timely manner. Reducing regulatory lag has several benefits for financial stability.

By adjusting rates annually, Liberty Litchfield Park can recover its costs more promptly, avoiding the financial strain that can occur when there is a significant delay between rate cases. With more predictable and stable revenue, the Company can plan its financials more accurately, making it easier for us to budget for future projects and operations necessary to provide safe and reliable service for our customers.

Q. Are there other benefits that formula rates can provide that you haven't yet discussed?

A. Yes, in addition to all the benefits discussed earlier in my testimony, we anticipate that approval of CSRM will result in us filing fewer rate cases in the future. The Commission Policy Statement requires the Company to file a rate case after the first five years of CSRM adjustments and every five years thereafter, unless the requirement is modified by the Commission. While Liberty Litchfield Park has not filed a rate case since 2017, going forward, we would likely file rate cases every two to three years in the absence of formula rates. Additionally, if the CSRM is adopted, we will also be able to eliminate some of our existing adjustor mechanisms such as Property Tax Adjustment Mechanism ("PTAM") and Purchased Power Adjustment Mechanism ("PPAM"). Fewer rate cases and adjuster mechanism filings equate to less administrative burden and lower costs for the Commission, rate case stakeholders, the utilities and its customers.

Q. Do you have any final remarks regarding Liberty's CSRM mechanism proposal?

A. I agree with the premise set forth in the Policy Statement regarding the benefits of Formula Rates in terms of transparency, regulatory efficiency, and customer protection and believe the adoption of such a mechanism would be in the public interest. The CSRM will enhance Liberty Litchfield Park's ability to manage costs effectively while providing reliable and affordable service to our customers.

Q. Does this conclude your testimony?

A. Yes.

Appendix 1

Liberty Utilities (Litchfield Park Water and Sewer) Corp.
"Liberty Litchfield Park" or "Company"
Cost of Service Reconciliation Mechanism ("CSRM")
Plan of Administration

I. Applicability

The following procedures (the "Plan of Administration") shall apply to the Liberty Utilities (Litchfield Park Water and Sewer) Corp.'s ("Liberty Litchfield" or "Company") calculations set forth in the Company's Cost of Service Reconciliation Mechanism ("CSRM") Tariff, Appendix A CSRM Surcharge/Sur-credit Calculation Template ("CSRM Rate Template"). The Company shall follow the methodology specified in the CSRM Rate Template to calculate annually its revenue requirement, revenue deficiency or excess, rate base, and rates. The Annual Update (as defined below) produced from the CSRM Rate Template shall be applicable to service on and after September 1st of each calendar year, subject to the review and Commission approval, and true-up with interest, as provided herein.

II. Annual Filing Requirements

a. By May 1st each year, Liberty Litchfield Park shall calculate and file its CSRM Surcharge[1]. If May 1st falls on a weekend or holiday, Liberty Litchfield Park shall file on the next business day. Within one business day of the filing, Liberty Litchfield Park shall provide all models and workpapers electronically in native format with all formulas and links intact to the parties in the docket, including Arizona Corporation Commission ("Commission") Utilities Division Staff.

b. The CSRM filing shall be made in Docket Nos. W-01427A-25-0126 and SW-01428A-25-0127 authorizing the CSRM.

c. The first Annual Update shall be filed by May 1, 2027, utilizing a twelve-month test year ending December 31, 2026. Future filings shall also utilize a twelve-month test year ending December 31.

d. The filing shall:

   i. Use a historical test year as required under A.A.C. R14-2-103(A)(3)(p) ("CSRM Test Year").

   ii. Include an Annual Update with a true-up.

   iii. Include an earnings test, preventing Liberty Litchfield Park from exceeding its authorized return outside of the 'dead band'.

[1] While referenced as Surcharge here, this encompasses surcharge or sur-credit throughout the document.

1 The dead band shall be +/- 20 basis points of the authorized Return on Equity. For example, if the authorized Return on Equity is 9.80%, the dead band is 9.60% - 10.00%. Thus, a Return on Equity falling within 9.60% - 10.00% shall result in no rate change, a Return on Equity exceeding 10.00% shall result in a rate decrease and a Return on Equity below 9.60% shall result in a rate increase.

e. The surcharge or sur-credit will be composed of two components.
   i. The first component is the Annual Update reflecting changes in the revenue requirement based on the CSRM Test Year with adjustments as specified in this Plan of Administration.
   ii. The second component is a true up. The true up shall be the difference between the amount collected from the surcharge or sur-credit, and the CSRM Revenue Requirement from the prior CSRM Annual Update. The true up component may be positive or negative. The true up component will accrue interest per Section 9 of this Plan of Administration.
   iii. There is no true up component for the first annual CSRM filing.

f. The minimum schedules to be filed with the CSRM as defined in A.A.C. R14-2-03(B)(1) are: A-1, B-1, B-2, C-1, C-2, C-3 and D-1.

g. To increase the transparency and ease stakeholder review, the CSRM Rate Template inputs for the following ratemaking elements shall be a stated value to be used in the CSRM Rate Template until changed pursuant to full general rate case approved by the Commission. The stated values shall be those authorized by the Commission in the underlying Decision authorizing the use of the CSRM.

   i. Equity component of capital structure as typically found on the D-1 schedule;

   ii. Debt component of capital structure as typical found on the D-1 schedule;

   iii. Return on Equity as typically found on the D-1 schedule;

   iv. Cost of Debt as typically found on the D-l schedule;

   v. Depreciation and CIAC Amortization Rates as typically found on the C-2 adjustment schedule;

   vi. Gross Revenue Conversion Factor as typically found on the C-3 schedule; and

   vii. Federal and State Income Tax rates as reflected on the C-3 schedule, unless statutorily changed.

h. Cost disallowances:

i. Voluntary rate base or expense adjustments made by the Company - If the Company proposed any rate base or expense adjustments in its prior rate case direct application that was accepted by the parties, that same methodology shall be followed in Annual Updates. The final Plan of Administration approved by the Commission shall include details of those adjustments for greater transparency in the CSRM Rate Template.

ii. Expense or Rate Base Adjustments authorized by the Commission - If the Commission orders any rate base ('B' schedules) or expense ('C' schedules) adjustments in its final Decision, that same methodology shall be followed in Annual Updates. For example, 50/50 sharing of a specific expense. The final Plan of Administration approved by the Commission shall include details of those adjustments for greater transparency in the CSRM Rate Template.

i. The Annual Update for the CSRM Test Year shall:

i. to the extent specified in the CSRM Rate Template, be based upon data accurately recorded in the Company's regulatory books of account for the most recent calendar year maintained consistent with the Uniform System of Accounts ("USoA") and Commission accounting policies;

ii. as and to the extent specified in the CSRM Rate Template or data requests, provide supporting non-confidential or competitively sensitive documentation for data not otherwise available in the regulatory books of account that are used in the CSRM Rate Template;

iii. disclose any accounting changes or adjustments that affect inputs to the CSRM Rate Template, including;

1. the initial implementation of an accounting standard or policy;
2. the initial implementation of accounting practices for unusual or unconventional items where the Commission has not provided specific accounting direction;
3. the effect of any change to an accounting standard, policy or the underlying USoA;
4. correction of errors and prior period adjustments that impact the calculation;
5. the implementation of new estimation methods or policies that change prior estimates;
6. changes to income tax elections; and
7. reclassifications, including mapping changes, among NARUC accounts between calendar years.

iv. provide notice of changes in the Company's accounting policies and practices from

those in effect for the calendar year upon which the immediately preceding Annual Update was based ("Accounting Changes");

v. identify items included in the CSRM Rate Template at an amount other than on a historical cost basis (*e.g.*, fair value adjustments);

vi. identify any reorganization or merger transaction and explain the effect of the accounting for such transactions on inputs to the CSRM Rate Template;

vii. make note of any aspects of the CSRM Rate Template or its inputs that are the subject of an ongoing dispute;

viii. to the extent accounting changes and other matters affect the Company's inputs to its CSRM Rate Template, provide a narrative explanation of the individual impact of those items on charges billed under the CSRM Rate template

ix. be subject to review, as to whether the input data are accurately recorded, whether the costs and expenditures included for recovery in the Annual Update are prudent, and as to the accuracy of the data and the consistency with the CSRM Rate Template, including the terms and procedures in this plan of administration, of the charges shown in the Annual Update; and

x. not seek to modify the CSRM Rate Template and shall not be subject to challenge by seeking to modify the CSRM Rate Template (*i.e.*, all such modifications to the CSRM Rate Template, items specified in Section II.e., will require, as applicable, a full rate case).

III. General Policies of the CSRM

a. The actual date of the filing of the Annual Update shall be that year's "Filing Date."

b. The CSRM Rate Template is premised upon the following predicates ("Fundamental Predicates"):

i. The National Association of Regulatory Utility Commissioners' ("NARUC's") 1996 USoA for Class A Water Utilities;

ii. The Commission's orders establishing general accounting directives and precedents;

iii. The Commission's requirement for water utilities to maintain regulatory books of account in accordance with the NARUC USoA; and

iv. The Company's accounting policies, practices and procedures.

c. The first Annual Update shall use a test year with twelve months ending December 31, 2026 with subsequent updates to be December 31 of each following year.

IV. Interim Documentation Provided

a. To increase transparency and ease the administrative burden, Liberty Litchfield Park shall:

i. On a semi-annually basis, email Commission Utilities Division Co-Directors and Engineering Manager, the following information related to capital expenditures placed in-service:

1. A list, description, location, NARUC account and total cost of all capital projects greater than $500,000.
2. For each project listed, a ledger of all costs and all invoices or related documentation for individual costs greater than $40,000.
3. For each project listed, any permits received from other regulatory agencies (AOCs, DAs, etc.)
4. A map of the project's general location.
5. Pictures of the project.
6. Details regarding whether the project was funded by Advances in Aid of Construction or Contributions in Aid of Construction.

ii. File the first report no later than June 30, 2026, containing data from the first five months of 2026 with subsequent emails to be made semi-annually thereafter.

V. CSRM Surcharge Rate Design

a. The CSRM Surcharge rate design shall be as follows:

i. The CSRM Surcharge shall be a fixed monthly surcharge/surcredit.
The CSRM Surcharge shall apply to all of the Company's metered customers, including private fire service customers.

ii. The CSRM Surcharge shall be calculated by dividing the revenue deficiency or surplus by the number of active equivalent 5/8-inch x 3/4-inch meters based on updated billing determinants at the end of the test year period included in the CSRM Test Year, and shall increase with meter size based on the following meter capacity multipliers:

Meter Size	Multiplier
5/8-inch x 3/4 -inch	1.0 times
3/4-inch	1.5 times
1-inch	2.5 times

1-1/2 inch	5 times
2-inch	8 times
3-inch	16 times
4-inch	25 times
6-inch	50 times
8-inch	80 times
10-inch	145 times
12-inch	215 times

iii. Liberty Litchfield Park is not required to perform an updated Class Cost of Service Study nor update allocation of the revenue requirement between customer classes.

VI. CSRM Surcharge Customer Notice Requirements

Within thirty days of filing each application to implement a CSRM Surcharge, the Company shall provide a proposed form of notice to Staff for review, and a Summary of what the Company requested in the application. Once the notice is approved by Staff, the

Company shall provide a copy of the approved notice to its customers via newsletter or bill insert in its next regular billing cycle. Liberty Litchfield Park shall post the notice on its

website. After providing notice, the Company shall file a copy of the notice and a description of when and how it provided notice with each application to implement a CSRM Surcharge. The Summary and Notice shall include at least the following information: 1. The individual CSRM Surcharge, by meter size, 2. A summary of all capital projects included in the CSRM surcharge and a general discussion of operating expense increase or decreases in the past year.

a. A CSRM Surcharge shall not become effective until approved by the Commission.

VII. Annual Review Procedures and Timelines

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

a. By May 1, Liberty Litchfield Park files its Annual Update.

b. By May 30, the Company shall organize a meeting or conference call among the parties to the docket ("Annual Meeting") during which the Company shall present details about its Annual Update. The Company shall provide remote access for participation at the Annual Meeting. The Annual Meeting shall also provide parties to the docket the chance to seek information and clarifications from the Company about the Annual Update.

c. By May 30, provide a sample customer notice to Commission Utilities Division Staff.

d. By July 31, Commission Utilities Division Staff shall issue a proposed Report and Order.

e. By August 31, the Commission shall issue a final Order. The Order shall include a prudency determination and a current finding of fair value by supplementing and updating the fair value determination from the previous rate case.

f. By, October 1, Liberty Litchfield Park shall implement the CSRM Surcharge.

VIII. CSRM Administration Calendar

	Base Rate Case Test Year	**CSRM Test Year**	**Required Filing Date**	**New Rates Effective Date**
Initial Base Rate Case Test Year	December 31, 2024		N/A	
1st CSRM Annual Update		December 31, 2026	May 1, 2027	October 1, 2027
2nd Annual Update		December 31, 2027	May 1, 2026	October 1, 2028
3rd Annual Update		December 31, 2028	May 1, 2029	October 1, 2029
4th Annual Update		December 31, 2029	May 1, 2030	October 1, 2030
5th Annual Update		December 31, 2030	May 1, 2031	October 1, 2031
Next Base Rate Case Filing Requirement Date – Test Year ended December 31, 2031.				

IX. CSRM Administration Calendar

Changes to Annual Updates shall accrue interest based on rate to be determined.

X. Full Rate Case Requirements

The Company may voluntarily file a rate case at any time. A rate case shall be required to be filed no later than within one calendar year of the new rates effective date of the fifth Annual Update as reflected in the table in Section VIII. Notwithstanding the requirements herein, the Commission may order the Company to file a rate case at any time.

DIRECT TESTIMONY OF REGINA WISE

ON BEHALF OF LIBERTY UTILITIES (LITCHFIELD PARK WATER & SEWER) CORP.

JUNE 30, 2025

Table of Contents

I. INTRODUCTION AND QUALIFICATIONS 1
II. PURPOSE OF TESTIMONY 1
III. CUSTOMER ASSISTANCE TARIFF 2
IV. FEDERAL COMPLIANCE COST RECOVERY MECHANISM 3
V. INDUSTRIAL FIRE SERVICE TARIFF 4
VI. EMERGENCY WATER AUGMENTATION TARIFF 6
VII. HOOK UP FEE TARIFFS 6
VIII. OTHER SERVICE CHARGES 7

I. INTRODUCTION AND QUALIFICATIONS

Q. Please state your name, employer, and occupation.

A My name is Regina Wise. I am employed by Liberty Utilities as its Senior Manager of Rates and Regulatory Affairs. In that role, I am responsible for water and wastewater rate cases and regulatory proceedings for regulated Liberty Utilities entities in Arizona and Texas, including Liberty Utilities (Litchfield Park Water & Sewer) Corp. ("Liberty Litchfield Park" or the "Company").

Q. Please describe your experience and qualifications.

A. In 1999, I completed my Bachelor of Science from California State University, Chico in Business Administration. I have ten years' experience in the utility industry. I held the position of Finance Manager and Treasurer for a public utility in Truckee, Ca., the Truckee Donner Public Utility District, serving electric and water to the community. Additionally, I worked at NV Energy in Nevada as the Revenue and Rates Manager which led me to a Senior Analyst position for Arizona and Texas with Liberty Utilities. I've since been promoted to my current position of Senior Manager, Rates and Regulatory.

Q. Have you previously testified before the Commission?

A. No.

II. PURPOSE OF TESTIMONY

Q. What is the purpose of your testimony?

A. In my testimony, I address Liberty Litchfield Park's requests for approval of: (a) an Emergency Water Augmentation Mechanism ("EWAM") tariff; (b) an industrial fire services tariff; (c) a Federal Compliance Cost Recovery Mechanism ("FCCRM"); (d) a Customer Assistance Tariff ("CAT"), and (e) revisions to the Company's Hook Up Fee ("HUF") tariff. The Company's revised tariff

(including EWAM, CAT, HUF, and FCCRM) is included as Appendix RW_Dir 1.

III. CUSTOMER ASSISTANCE TARIFF

Q. Is Liberty Litchfield Park proposing changes to its existing customer financial assistance program?

A. Yes, the Company is proposing a new Customer Assistance Tariff ("CAT"), which will replace Liberty Litchfield Park's existing Alternate Rates for Water and Wastewater ("ARWW"). The CAT includes Low-Income, Deployed Service Members, and Disabled Veteran program, which are designed to alleviate financial hardship that customers might be facing. The tariff is consistent with what the Commission recently approved in Decision No. 81361 (June 18, 2025).

Q. What is the difference between CAT and ARWW?

A. The ARWW program is limited to customers that have qualifying annual incomes, i.e., 150% of the federal poverty level. In contrast, the CAT expands the applicability of the tariff to additional groups of customers: deployed service members, and disabled veterans. Additionally, CAT increases qualifying annual incomes to 200% of the federal poverty level.

Q. How is the CAT administered?

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 which are reviewed by the Company's Customer Care team for verification of eligibility. Enrolled customers must also go through a recertification process every two years to remain eligible for the reduced rate.

Q. How are the costs of the CAT recovered?

A. Costs associated with the CAT are recovered through a surcharge charged to all non-participating customers. The Company calculates the monthly surcharge each

year based on the active number of customer connections as of December 31 of the prior year. The Company proposes filing notice of the surcharge, along with a report on the CAT, with the Commission on or before January 31 and the surcharge would be implemented on customer bills in February of each year with the recovery period ending in January of the following year.

IV. FEDERAL COMPLIANCE COST RECOVERY MECHANISM

Q. Please explain the Company's proposed Federal Compliance Cost Recovery Mechanism.

A. The Federal Compliance Cost Recovery Mechanism ("FCCRM") is the same mechanism that the Commission approved in Decision No. 81361 (June 18, 2025). The Company proposes 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 Company 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. Mr. Garlick's testimony addresses what PFAS are, how they've impacted our system, and what we are doing to address the risks posed by these substances.

Q. Why is it important for the Company to have the FCCRM?

A. The Company is requesting the FCCRM to help recover the disproportionate costs expected to be incurred because of the regulations promulgated by the United States Environmental Protection Agency ("EPA") regarding PFAS. The ratemaking mechanism is necessary to reduce the impact of regulatory lag in the recovery of extraordinary expenditures required to fund plant assets and operation

and maintenance expenses dedicated to achieving compliance with these federal regulations.

The Commission's approval of the FCCRM aligns squarely with the public interest. The FCCRM 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 FCCRM, as it has previously done, the Commission will continue to demonstrate crucial regulatory support toward the provision of safe, adequate, and reliable service to ratepayers.

Q. What is the estimated cost to comply with the EPA's current regulations?

A. Based on the current MCLs set by the EPA, at least ten wells in Liberty Litchfield Park's water system will likely require treatment. Preliminary estimates indicate that the Company could incur over $40 million in costs to comply with the EPA's regulations as they are currently written. This estimate does not include operation and maintenance expenses.

Q. Please summarize the benefits which the FCCRM provides to all stakeholders.

A. The FCCRM mechanism safeguards public health by ensuring the Company has the financial means to treat PFAS, comply with federal regulations, and enhance the quality of water delivered to consumers. Additionally, it supports rate stability and strengthens the Company's financial health.

Q. If the Company's formula rate mechanism is approved, will the FCCRM be necessary?

A. No. The formula rate mechanism will accomplish the same important goals as the FCCRM.

V. INDUSTRIAL FIRE SERVICE TARIFF

Q. What is the purpose of the Company's new Water Rates Industrial Fire Service Tariff?

A. Liberty Litchfield Park has several industrial customers that utilize private, industrial fire services. As Mr. Garlick discusses, there is significant industrial development within our service territory. This new tariff addresses the costs for such service including a monthly minimum charge of 20% of the fixed charge of meter size, as well as commodity rates at the current tiered rate per meter size. In addition, under the proposed tariff customers are responsible for the entire cost of the private fire service. The tariff also ensures that private fire services contain a flow meter and a backflow prevention device.

Q. What is the importance of a flow meter?

A. A flow meter is a crucial component on these services because flow readings can help the Company detect tampering, fraudulent use, and can help us determine if our industrial customers are using the fire service for system testing. Unauthorized system testing has been a problem historically that the Company would like to address.

Q. Under the tariff, who owns the service?

A. All facilities paid for by the customer shall be the sole property of the customer as stated in the tariff.

Q. Under the tariff, is the private fire service separate from the industrial users' regular domestic water service?

A. Yes. The fire service must be completely separate from the domestic water service. Unauthorized use or cross-connections are prohibited and may result in termination of service.

Q. Has the Commission approved similar tariffs for other utilities?

A. Yes. A similar tariff was approved in Decision No. 77956 (Apr. 15, 2021) for Arizona Water Company.

VI. EMERGENCY WATER AUGMENTATION TARIFF

Q. What is the purpose of the Company's proposed Emergency Water Augmentation Tariff?

A. The Company is proposing this tariff out of an abundance of caution. In the event of a serious water shortage, it is possible that the Company will purchase water and hauling services. This tariff would authorize the Company to recover those costs through a surcharge.

Q. What do you mean by a serious water shortage?

A. The tariff is only applicable in emergency situations. As defined by the tariff, an "emergency water shortage" is one that is serious; develops suddenly or unexpectedly; is out of the Company's control; demands immediate attention; and triggers at least Stage 3 curtailment.

Q. Is notice required if the Company intends to implement the surcharge?

A. Yes. For any month that Liberty Litchfield Park intends to bill customers under the tariff, the Company must provide notice to Commission Staff. If Staff is in agreement, the Company will include the surcharge as a separate line item on customers' monthly bills.

VII. HOOK UP FEE TARIFFS

Q. Is Liberty Litchfield Park proposing changes to its existing Hook Up Fee ("HUF") tariff?

A. Yes, Liberty Litchfield Park is proposing revisions to its HUF tariff. Mr Garlick's testimony provides discussion and support for these revisions to reflect the Company's current costs and to make sure that large industrial customers pay their fair share of the Company's wastewater investments.

VIII. OTHER SERVICE CHARGES

Q. Are there any additional changes to the tariff that you would like to identify?

A. Yes, in addition to the above, the Company is proposing increases to the establishment, disconnection, and after-hours service call charges. Additionally on the water and sewer tariff the Company is proposing an additional tariff that enables a charge to be applied when a failed inspection occurs for new connections for water and wastewater. The Company is proposing a fee of $75.00. This fee is intended to reduce the impact of multiple-failed inspection occurrences being incurred by the developer while also, promoting infrastructure quality, and optimize operator availability. The charge was based on a cost of service analysis on a two-hour minimum, calculated at the mid-range Operator rate.

Q. Does this conclude your testimony?

A. Yes.

Appendix RW Dir 1, Part A - Proposed Tariff (Clean)

TABLE OF CONTENTS

Sheet No.

PART ONE STATEMENT OF CHARGES (WATER)..... 1
- I. RATES..... 1
- II. TAXES AND ASSESSMENTS..... 11

PART TWO STATEMENT OF TERMS AND CONDITIONS (WATER).....12
- I. PERMITTED COSTS..... 12
- II. INTERRUPTIBLE SERVICE; COMPANY'S LIABILITY LIMITATIONS.... 13
- III. TERMINATION OF WATER SERVICE FOR VIOLATION OF WASTEWATER RULES AND REGULATIONS..... 13
- IV. RULES AND REGULATIONS..... 13

PART THREE INDUSTRIAL FIRE LINE SERVICE..... 14

PART FOUR CROSS-CONNECTION OR BACKFLOW TARIFF..... 16

PART FIVE CURTAILMENT PLAN FOR LIBERTY UTILITIES..... 18

PART SIX HOOK UP FEES (WATER)..... 23

PART SEVEN FEDERAL COST RECOVERY MECHANISM PLAN OF ADMINISTRATION..... 27

PART EIGHT EMERGENCY WATER AUGMENTATION SURCHARGE..... 30

PART NINE STATEMENT OF CHARGES (WASTEWATER) 34
- I. RATES..... 34
- II. TAXES AND ASSESSMENTS..... 37

PART TEN STATEMENT OF TERMS AND CONDITIONS (WASTEWATER)..... 38

I. PERMITTED COSTS..... 38

II. CUSTOMER DISCHARGE TO SYSTEM..... 39

III. RULES AND REGULATIONS 40

PART ELEVEN HOOK UP FEE TARIFF (WASTEWATER) 41

PART TWELVE CUSTOMER ASSISTANCE TARIFF 45

PART THIRTEEN PROPOSED PLAN OF ADMINISTRATION FOR PURCHASED POWER ADJUSTMENT MECHANISM 53

PART FOURTEEN PROPOSED PLAN OF ADMINISTRATION FOR PROPERTY TAX ADJUSTMENT MECHANISM 55

PART FIFTEEN INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF 58

PART SIXTEEN CODE OF PRACTICE 119

Applies to all **WATER** 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

RESIDENTIAL (includes multi-family)

Meter Size	Charge[1]
5/8 x 3/4" Meter	$ 16.52
3/4" Meter	16.52
1" Meter	37.17
1 1/2" Meter	82.60
2" Meter	132.16
3" Meter	264.32
4" Meter	413.00
6" Meter	826.00
8" Meter	1,321.60
10" Meter	1,899.80
12" Meter	3,551.80

[1] Customer Assistance Tariff ("CAT") – A 30% discount is available on monthly minimum and commodity charges to qualified residential customers meeting the CAT qualifications.

Applies to all **WATER** service areas

PART ONE
STATEMENT OF CHARGES

COMMERCIAL/NON-RESIDENTIAL

Meter Size	**Charge**
5/8 x 3/4" Meter	$ 16.52
3/4" Meter	16.52
1" Meter	41.30
1 1/2" Meter	82.60
2" Meter	132.16
3" Meter	264.32
4" Meter	413.00
6" Meter	826.00
8" Meter	1,321.60
10" Meter	1,899.80
12" Meter	3,551.80

Applies to all **WATER** service areas

PART ONE
STATEMENT OF CHARGES

IRRIGATION

Meter Size	Charge
5/8 x 3/4" Meter	$ 16.52
3/4" Meter	16.52
1" Meter	41.30
1 1/2" Meter	82.60
2" Meter	132.16
3" Meter	264.32
4" Meter	413.00
6" Meter	826.00
8" Meter	1,321.60
10" Meter	1,899.80
12" Meter	3,551.80

BULK WATER RESALE

Meter Size	Charge[2]
4' Meter	$ 264.32
6" Meter	223.02
8" Meter	713.66
10" Meter	1,025.89
12" Meter	1,917.97
Luke Air Force Base	Per Contract*

* Liberty Litchfield Park will charge the monthly meter charge per the Contract with Luke Airforce Base.

[2] Bulk service is limited to customers outside the CC&N.

Applies to all **WATER** service areas

PART ONE

STATEMENT OF CHARGES

Construction Hydrants	**Charge**
Construction Hydrants	$264.32

Fire Service Lines	**Minimum**
Fire Service Lines	By Meter Size*
Industrial Fire Service	*Per Part 3 Industrial Fire Services

* Liberty Litchfield Park will charge the monthly meter charge associated with the meter size.

Applies to all **WATER** 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:

RESIDENTIAL (includes multi-family)

Meter Size	Consumption	Charge[3]
5/8" x 3/4" Meter – and 3/4"	0 to 3,000 gallons	$0.8864
	3,001 to 10,000 gallons	2.9937
	10,000 to 20,000 gallons	3.9937
	Over 20,000	4.3937
1" Meter	0 to 5,000 gallons	0.8864
	5,001 to 19,000 gallons	2.9937
	19,001 to 30,000 gallons	3.9937
	Over 30,000	4.3937
1 1/2" Meter	0 to 40,000 gallons	2.9937
	Over 40,000 gallons	4.3937
2" Meter	0 to 60,000 gallons	2.9937
	Over 60,000 gallons	4.3937
3" Meter	0 to 120,000 gallons	2.9937
	Over 120,000 gallons	4.3937
4" Meter	0 to 180,000 gallons	2.9937
	Over 180,000 gallons	4.3937
6" Meter	0 to 360,000 gallons	2.9937
	Over 360,000 gallons	4.3937
8" Meter	0 to 650,000 gallons	2.9937
	Over 650,000 gallons	4.3937
10" Meter	0 to 940,000 gallons	2.9937
	Over 940,000 gallons	4.3937
12" Meter	0 to 1,248,000 gallons	2.9937
	Over 1,248,000 gallons	4.3937

[3] Customer Assistance Tariff ("CAT") – A 30% discount is available on monthly minimum and commodity charges to qualified residential customers meeting the CAT qualifications.

Applies to all **WATER** service areas
PART ONE
STATEMENT OF CHARGES

COMMERCIAL/NON-RESIDENTIAL

Meter Size	Consumption	Charge[4]
5/8" x 3/4" Meter – and 3/4"	0 to 9,000 gallons	$2.9937
	Over 9,000 gallons	4.3937
1" Meter	0 to 20,000 gallons	2.9937
	Over 20,000 gallons	4.3937
1 1/2" Meter	0 to 40,000 gallons	2.9937
	Over 40,000 gallons	4.3937
2" Meter	0 to 60,000 gallons	2.9937
	Over 60,000 gallons	4.3937
3" Meter	0 to 120,000 gallons	2.9937
	Over 120,000 gallons	4.3937
4" Meter	0 to 180,000 gallons	2.9937
	Over 180,000 gallons	4.3937
6" Meter	0 to 360,000 gallons	2.9937
	Over 360,000 gallons	4.3937
8" Meter	0 to 650,000 gallons	2.9937
	Over 650,000 gallons	4.3937
10" Meter	0 to 940,000 gallons	2.9937
	Over 940,000 gallons	4.3937
12" Meter	0 to 1,248,000 gallons	2.9937
	Over 1,248,000 gallons	4.3937

[4] Customer Assistance Tariff ("CAT") – A 30% discount is available on monthly minimum and commodity charges to qualified residential customers meeting the CAT qualifications.

Applies to all **WATER** service areas
PART ONE
STATEMENT OF CHARGES

IRRIGATION

Meter Size	Consumption	Charge
5/8" x 3/4" Meter – and 3/4"	0 to 9,000 gallons	$2.9937
	Over 9,000 gallons	4.3937
1" Meter	0 to 20,000 gallons	2.9937
	Over 20,000 gallons	4.3937
1 1/2" Meter	0 to 40,000 gallons	2.9937
	Over 40,000 gallons	4.3937
2" Meter	0 to 60,000 gallons	2.9937
	Over 60,000 gallons	4.3937
3" Meter	0 to 120,000 gallons	2.9937
	Over 120,000 gallons	4.3937
4" Meter	0 to 180,000 gallons	2.9937
	Over 180,000 gallons	4.3937
6" Meter	0 to 360,000 gallons	2.9937
	Over 360,000 gallons	4.3937
8" Meter	0 to 650,000 gallons	2.9937
	Over 650,000 gallons	4.3937
10" Meter	0 to 940,000 gallons	2.9937
	Over 940,000 gallons	4.3937
12" Meter	0 to 1,248,000 gallons	2.9937
	Over 1,248,000 gallons	4.3937

Applies to all **WATER** service areas

PART ONE

STATEMENT OF CHARGES

BULK WATER RESALE

Meter Size	Consumption	Charge
4' Meter	All gallons	$2.0280
6" Meter	All gallons	2.0280
8" Meter	All gallons	2.0280
10" Meter	All gallons	2.0280
12" Meter	All gallons	2.0280
Luke Airforce Base	All gallons	Per Contract*

* Liberty Litchfield Park will charge the monthly meter charge per the Contract with Luke Airforce Base

Meter Type	Consumption	Charge
Hydrants	All gallons	$4.3937
Fire Line	All gallons	By Meter Size
Industrial Fire Service	All Gallons	*Per Part 3

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	$565.00	$168.00	$733.00
3/4" Meter	565.00	260.00	825.00
1" Meter	629.00	321.00	950.00
1 1/2" Meter	699.00	536.00	1,235.00
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" Meter & Larger Meters	At Cost	At Cost	At Cost

*Hydrant Meter Deposit	Total
3" Turbine Meter	$1,470.00
3" Compound Meter	2,265.00

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

Applies to all **WATER** service areas

PART ONE

STATEMENT OF CHARGES

D. Miscellaneous Service Charges

Service	Charge
Establishment per A.A.C. R14-2-403(D)(1)	$30.00
Re-Establishment per A.A.C. R14-2-403(D)(1)	(b)
Reconnection per A.A.C. R14-2-403(D)(1)	$50.00
Meter Test (if correct) per Rule R14-2-408(F)	$30.00
Meter Reread (if correct) per Rule R14-2-408(C)	$20.00
Fire Hydrant Meter Relocation	$50.00
Fire Hydrant Meter Repair	At Cost
NSF Check per A.A.C. R14-2-408(E)(1)	$25.00 (a)
Deferred Payment, Per Month	1.5%
Late Charge	(c)
Service Calls - After Hours	$125 (d)
Deposit Requirements	(e)
Deposit Interest per A.A.C. R14-2-403(B)	6.00%
Water Hook-Up Fee	(f)
Failed Final Inspection Fee	$75

(a) Liberty Litchfield Park may charge only one NSF fee when customers are billed for water and sewer services on one bill Per Commission Rule A.A.C. R14-2-403.B.

(b) Minimum Charges times number of full months off the system per A.A.C. R14-2-403(D)

(c) Greater of $5.00 or 1.50% of unpaid balance

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

(e) Per ACC Rules R14-2-403(B) Residential - two times the average bill by class. Non-residential - two and one-half times the customer's estimated maximum monthly bill

(f) Customers shall pay the applicable Water Hook-Up fees per tariff

IN ADDITION TO THE COLLECTION OF REGULAR RATES, THE UTILITY WILL COLLECT FROM ITS CUSTOMERS A PROPORTIONATE SHARE OF ANY PRIVILEGE, SALES, USE, AND FRANCHISE TAX. PER COMMISSION RULE 14-2-409D.5.

Applies to all **WATER** 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 **WATER** 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 **WATER** 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. TERMINATION OFWATER SERVICE FOR VIOLATION OF WASTEWATER RULES AND REGULATIONS

The Company is authorized to discontinue water service to any person connected to both its water and sewer systems who violates the Company's wastewater terms and conditions or in any way creates a public health hazard or the likelihood of such a public health hazard. This termination authority also applies to non-payment for wastewater services.

IV. 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 **WATER** service areas

PART THREE
WATER RATES INDUSTRIAL FIRE SERVICE

MONTHLY RATES:

- All Meter Sizes - At Cost (refundable pursuant to A.A.C. R14-2-405)
- Retrofit (Wrap-around, solar powered) - No Charge
- Monthly Minimum Charge at 20% of Meter Size
- Commodity Rate at Current Tiered Rate per Meter Size

SPECIAL PROVISIONS:

A. The customer shall pay, the entire cost of the private fire service.

B. The private fire service shall be installed by the Company or under the Company's direction. The cost of the entire installation excluding the connection at the main shall be paid for by the applicant. Such payment shall not be subject to refund. All facilities paid for by the applicant shall be the sole property of the applicant, adjacent to the property line. The expense of maintaining the fire protection facilities on the applicant's premises (including the vault, meter detector type check valves, backflow device and appurtenances) shall be paid for by the applicant.

C. The Company and its duly authorized agents shall have the right to ingress to and egress from the premises for all purposes relating to said facilities.

D. The minimum diameter for industrial fire service will be four (4) inches. The maximum diameter shall not be larger than the diameter of the existing water main to which the fire protection service is connected.

E. If a distribution main of adequate size to serve a private fire protection service in addition to all other normal services does not exist in the street, easement or right-of-way adjacent to the location to be served, then a main from the nearest existing main of adequate capacity shall be installed by the Company, or under the utility's direction, and the cost paid by the applicant as a contribution in aid of construction.

F. The industrial fire service facilities shall include a flow meter and backflow prevention device. The facilities may be located within the customer's premises or within a public right of way adjacent thereto. Where located within the premises, the Company and its duly authorized agents shall have the right of ingress to and egress from the premises for all purposes related to said facilities.

Applies to all **WATER** service areas

PART THREE
WATER RATES INDUSTRIAL FIRE SERVICE

G. No structure shall be built over the industrial fire service and the customer shall maintain and safeguard the area occupied by the service from traffic and other hazardous conditions. The customer shall be responsible for any damage to the private fire service facilities whether resulting from the use or operation of appliances and facilities on customer's premises or otherwise.

H. The customer's installation must be such as to effectively separate the industrial fire service from that of the customer's regular domestic water service. Any fraudulent use of water through the private fire service will be charged for at the applicable tariff rates and shall be grounds for the Company terminating service without notice pursuant to A.A.C. R14-2-410(B).

I. There shall be no cross connection between the systems supplied by water through the Company's private fire service and any other source of supply without the specific approval of the Company. The specific approval, if given, will at least require, at the customer's expense, a special double check valve installation or other device acceptable to the Company. Any unauthorized cross connection shall be grounds for the Company terminating service without notice pursuant to A.A.C. R14-2-410(B).

J. The Company will supply only such water at such pressure as may be available from time to time as a result of the normal operation of its water system. The Company does not guarantee a specific water pressure or gallons-per-minute flow rate at any of the private fire service facilities installed. 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, servants or agents, the Company will not be liable for any injuries or damages arising therefrom.

K. The customer shall make no claim against the Company for any loss or damage resulting from services provided under this schedule except for the Companies gross negligence.

Applies to all **WATER** service areas

PART FOUR
CROSS-CONNECTION OR BACKFLOW TARIFF

I. PURPOSE:

The purpose of this tariff is to protect Liberty Utilities (LITCHFIELD PARK 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 **WATER** 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 **WATER** service areas

PART FIVE
CURTAILMENT PLAN

ADEQ Public Water System:

ADEQ Public Water System Number: 07-046

PURPOSE:

Liberty Utilities (LITCHFIELD PARK 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.

APPLICABILITY

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 80 to 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[5].

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

[5] Best management practice is defined as a practice that can help to understand and manage water use.

Applies to all **WATER** 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 **WATER** 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 [presidential 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 **WATER** 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 **WATER** 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-WATER

LIBERTY UTILITIES (LITCHFIELD PARK 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 (Litchfield Park Water & Sewer) Corp. (the "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 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 person or entity requesting service to one or more new service connections and may include Developers and/or Builders of new residential subdivisions and/or commercial and industrial properties.

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

"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 the Company 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.AC. 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. Off-site 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-WATER

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	$2,584
3/4"	1.5	$3,876
1"	2.5	$6,460
1-1/2"	5	$12,920
2"	8	$20,672
3"	16	$41,344
4"	25	$64,600
6"	50	$129,200
8"	80	$206,720
10" (turbine)	145	$374,680
12" (turbine)	215	$555,560

(A) For "Active Adult" communities with demonstrated age-restricted zoning and/or CCR's providing for age-restricted living, the Total Fee for domestic water use shall be Two-Thirds (2/3) of the Total Fee shown above for Residential properties, based on an ERU factor of 190 gallons per day. All non-domestic service connections shall pay the Hook-up fee per the above table.

IV. TERMS AND CONDITIONS

(A) Assessment of One Time Off-Site Hook-up Fee: The off-site hook-up fee will be assessed only once per residential parcel. For non-residential Properties, that reside on one parcel but has future additional construction that requires an upsize in water meters or additional water meters, the Company shall assess an additional Hook-up fee based on Hook-up Fees associated with old water meter size and new water meter size difference in fees or the Hook-up Fee associated with the additional requested water meter size.

(B) Use of Off-Site Hook-up Fee: Off-site hook-up fees may only be used to pay for capital items of Off-site Facilities, or for repayment of loans obtained to fund the cost of installation of off- site facilities. Off-site hook-up fees shall not be used to cover repairs, maintenance, or operational costs. The Company shall record amounts collected under the 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-WATER

(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).

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.

Applies to all **WATER** service areas

PART SIX
HOOK UP FEES-WATER

(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. In the alternative, the Applicant, Developer, or Builder shall post an irrevocable letter of credit in favor of the Company in a commercially reasonable form, which may be drawn by the Company consistent with the actual or planned construction and hook up schedule for the subdivision and/or development.

(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 interest bearing trust account and used solely 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.

(I) Off-Site Hook-up Fee in Addition to On-site Facilities: T 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 pursuant to A.A.C. Rl4-2-406 and any applicable Main Extension Tariff.

(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 trust 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 2019, 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 location/address of the 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 a list of all facilities that have been installed with the tariff funds during the 12 month period.

Applies to all **WATER** service areas

PART SEVEN

FEDERAL COST RECOVERY MECHANISM PLAN OF ADMINISTRATION

APPLICABLE TO:

- Liberty Utilities (LITCHFIELD PARK Water & Sewer) Corp. (the Company") (Decision No._____);

I. INTRODUCTION:

Liberty LITCHFIELD PARK (Water & Sewer) Corp. shall adopt a Federal Compliance Cost Recovery Mechanism ("FCCRM"). This document is the Plan of Administration *("*POA*")* for the FCCRM. The FCCRM allows the Company to pass through to its customers the costs to recover the capital and on-going operations and maintenance costs of complying with the Environmental Protection Agency ("EPA") Forever Chemical rules in between rate cases, including water treatment facilities needed to comply with federal mandates on safe drinking water adopting Maximum Contaminant Level ("MCL") regulations and governing "forever chemicals" (per- and polyfluorinated alkyl substances) or ("PFAS").

II. GENERAL DESCRIPTION OF FCCRM:

The Company. will be entitled to seek recovery of the surcharge according to the following stages:

1. **Step 1** - Company may begin the engineering design of the facility.
2. **Step 2** - Once design is complete, before beginning construction, the Signatories agree to meet and confer to discuss the stars of any potential rule changes regarding compliance with federal mandates on safe drinking water.
3. **Step 3** – The Company shall file a separate FCCRM surcharge application for Commission approval in conformance with this FCCRM POA.

Applies to all **WATER** service areas

PART SEVEN

FEDERAL COST RECOVERY MECHANISM PLAN OF ADMINISTRATION

Under the FCCRM, the Company will bill all customers by means of a monthly fixed rate and a commodity rate billed on a per thousand gallons basis. The costs will be split evenly between the fixed and commodity rate components. The FCCRM Surcharge will appear on customers' bills as a separate line item labeled "Federal Compliance Cost Recovery Mechanism." Capital investments funded by proceeds of the FCCRM surcharge shall be subject to prudency review in the next rate case as well as an annual true-up of any over- or under-collections. The FCCRM will be subject to review for reinstatement in the next general rate case for the Company.

III. COMPONENTS OF THE FCCRM SURCHARGE.

i. The most current balance sheet at the time of the filing,
ii. The most current income statement
iii. An earnings test schedule,
iv. A rate review schedule (including the incremental and pro forma effect of the proposed increase),
v. A revenue requirement calculation,
vi. A surcharge calculation,
vii. An annual true-up calculation,
viii. An adjusted rate base schedule,
ix. A CWIP ledger, and
x. A typical bill analysis under present and proposed rates

IV. FCCRM SURCHARGE RATE DESIGN.

The FCCRM Surcharge rate design shall be as follows:

1. The FCCRM rate will be billed to all customers by means of a monthly fixed rate and a commodity rate billed on a per thousand gallons basis. The costs will be split between the fixed and commodity rate components.

2. The fixed component of the FCCRM Surcharge shall be calculated by dividing 50% of the FCCRM Revenue Requirement by the number of active equivalent 5/8 x 3/4-inch meters at the end of the most recent 12-month period, and shall increase with meter sized based on the following meter capacity multipliers

Applies to all **WATER** service areas

PART SEVEN

FEDERAL COST RECOVERY MECHANISM PLAN OF ADMINISTRATION

5/8-inch x 3/4-inch	1.0 times
3/4-inch	1.5 times
1-inch	2.5 times
1-1/2-inch	5.0 times
2-inch	8.0 times
3-inch	16.0 times
4-inch	25.0 times
6-inch	50.0 times
8-inch	80.0 times

3. The commodity rate will be calculated by dividing 50% of the FCCRM Revenue Requirement by the average gallons sold for the two most recent 12-month periods.
4. The FCCRM Surcharge will apply to all customers' bills.
5. The FCCRM Surcharge will appear on customers' bills as a separate line item labeled "Federal Compliance Cost Recovery Mechanism."

V. FCCRM SURCHARGE FILING.

The FCCRM Surcharge will be filed in alignment with Step 3.[6] The Company will submit to the Commission a detailed description of the plant and supporting invoices, a calculation of the associated revenue requirement, and the associated detailed schedules and tariffs. The Company will also provide Staff and the Residential Utility Consumer Office ("RUCO") electronic copies of all work papers and supporting documents.

VI. FCCRM SURCHARGE NOTICE REQUIREMENTS.

The FCCRM Surcharge will not become effective until approved by the Commission. The Company will notice its customers of the FCCRM Surcharge approved as soon as possible in a form acceptable to Staff. In addition, the Company must provide notice of each request for a surcharge to each party to Docket No. SW-01428A-25-0127, (will have an opportunity to be heard and participate in the surcharge proceedings). The surcharge review procedures will be the same as those for an Arsenic Cost Recovery Mechanism surcharge, as described in Decision No. 66400 (October 14, 2003).

[6] See Step 3, General Description of FCCRM

Applies to all **WATER** service areas

PART EIGHT

EMERGENCY WATER AUGMENTATION SURCHARGE TARIFF AND PLAN OF ADMINISTRATION

I. Purpose and Applicability

PURPOSE:

The purpose of this tariff is to authorize Liberty Utilities (Litchfield Park 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 (Litchfield Park Water & Sewer) Corp. experiences an emergency water shortage[7]. The charges will be assessed based on usage as provided below.

Applicability:

This tariff is obtained during the processing of a permanent rate application. 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[8] directly or indirectly controlling or controlled by, or under direct or indirect common control with the Company. 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.

[7] See definition for meaning of emergency water shortage.

[8] A corporation, partnership, limited partnership, joint venture, trust, estate or natural person.

Applies to all **WATER** service areas

PART EIGHT

EMERGENCY WATER AUGMENTATION SURCHARGE TARIFF AND PLAN OF ADMINISTRATION

"Curtailment Account Balance" means the monies collected under the curtailment tariff authorized in Decision No. xxxxx.

"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 Company's 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.

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"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 the July 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 **WATER** service areas

PART EIGHT

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.

IV. 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 **WATER** service areas

PART EIGHT

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 (Litchfield Park 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 revenue 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 **WASTEWATER** service areas

PART NINE
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

Residential:	**Charge**[10]
Residential Service	$ 69.72
Multiple Unit Housing – Monthly Per Unit	64.73
Commercial/Non-Residential:	
Small Commercial – Monthly Service	117.91
Commercial Measured Service:	
Regular Domestic – Monthly Service Charge	66.01
Restaurants, Motels, Grocery Store & Dry Cleaning Estab. – Monthly Service	66.01*
Wigwam Resort:	
Wigwam Resort Monthly Rate – Per Room	67.25
Wigwam Resort Main Hotel Facilities – Per Month	2,663.08
Schools:	
Elementary Schools	1,810.88
Middle & High Schools	2,130.45
Community College	3,202.21
Effluent**	Market Rate

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

**Market Rate – Maximum effluent rate shall not exceed $xx per acre foot based on potable water rate of $xx per thousand gallons.

[10] Low Income Tariff – A 30% discount is available on monthly minimum and commodity charges to qualified residential customers meeting the low income qualifications.

Applies to all **WASTEWATER** service areas

PART NINE

STATEMENT OF CHARGES

B. Commodity Rates

Commercial/Non-Residential Customers (water usage Data Available)*

Regular Domestic per 1,000 gallons water usage	$6.01
Restaurants, Motels Grocery Stores & Dry Cleaning Estab, per 1,000 gallons water usage	7.71

Commercial/Non-Residential Customers (influent Data)**

Regular Domestic per 1,000 gallons water usage	$7.51
Restaurants, Motels Grocery Stores & Dry Cleaning Estab, per 1,000 gallons water usage	10.64

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

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

Applies to all **WASTEWATER** service areas

PART NINE
STATEMENT OF CHARGES

C. Service Charges

Service	Charge
Establishment per A.A.C. R14-2-603(D)(1)	$30.00
Re-Establishment of Service per A.A.C. R14-2-603(D)(1)	(a)
Disconnection	At Cost (b)
Reconnection per A.A.C. R14-2-603(D)(1)	(b)
NSF Check per A.A.C. R14-2-608(E)(1)	$25 (c)
Deferred Payment (per month)	1.5% per month
Late Charge	(d)
Service Calls - After Hours	$125 (e)
Deposit Requirement	(f)
Deposit Interest per A.A.C. R14-2-603(B)	6%
Service Lateral Connection Charge – All Sizes	(g)
Collection Main Extension Tariff Per A.A.C R14-2-606(B)	(h)
Influent Meter and Metering System Installation	At Cost (i)
Wastewater Hook-up Fee	At Cost (j)
Failed Final Inspection Fee	$75

a) Minimum charge times number of full months off the system, per Rule R14-2-603(D).
b) Customer shall pay the actual cost including costs for excavation and trenching, pipeline modification, sewer block, backfill and grading, road repairs and permitting. Customer will be provided copies of invoices for actual costs incurred. There shall be no charge if no work is performed.Per Commission Rule A.A.C. R-14-2-603.B
c) Liberty Litchfield Park may only charge one NSF fee when customers are billed for water and sewer services on one bill.
d) Greater of $5.00 or 1.50% of unpaid balance greater of $5 or 1.5% of unpaid balance
e) Customer shall be charged for after-hours service calls outside of normal working hours for work performed at customer's request or convenience.
f) Per A.A.C. R14-2-603(B)(7):
   1. Residential – two times the average bill by class
   2. Commercial – two and one-half times the customer's estimated maximum monthly bill
g) At cost. Customer/Developer shall install or cause to be installed all Service Laterals as refundable advance in aid of construction.
h) All Main Extensions shall be completed at cost and shall be treated as refundable advances-in-aid of construction.
i) The cost of the influent meter and metering system installation shall be at the sole expense of the commercial and industrial user and not subject to refund.
j) Residential and Commercial – Customers/Developers shall pay the applicable Wastewater Hook-up Fees tariff

IN ADDITION TO THE COLLECTION OF REGULAR RATES, THE UTILITY WILL COLLECT FROM ITS CUSTOMERS A PROPORTIONATE SHARE OF ANY PRIVILEGE, SALES, USE, AND FRANCHISE TAX. PER COMMISSION RULE 14-2-608D(5).

Applies to all **WASTEWATER** service areas

PART NINE

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 TEN
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 TEN
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 TEN
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 **WASTEWATER** service areas

PART ELEVEN

HOOK-UP FEE TARIFF – WASTEWATER

I. Purpose and Applicability

The purpose of the off-site facilities hook-up fees payable to Liberty Utilities (Litchfield Park Water & Sewer) Corp. (the "Company") pursuant to this tariff is to equitably apportion the costs of constructing additional off-site facilities to provide wastewater treatment and disposal facilities among all new service laterals. These charges are applicable to all new service laterals undertaken via Collection Main Extension Agreements, or requests for service not requiring a Collection 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-14-2-601 of the Arizona Corporation Commission's ("Commission") rules and regulations governing sewer utilities shall apply interpreting this tariff schedule.

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

"Company" means Liberty Utilities (Litchfield Park Water & Service) Corp. – Wastewater Division.

"Collection Main Extension Agreement" means an agreement whereby an Applicant, Developer and/or Builder agrees to advance the costs of the installation of wastewater facilities necessary to serve new service laterals, or install wastewater facilities to serve new service laterals and transfer ownership of such wastewater facilities to the Company, which agreement does not require the approval of the Commission pursuant to A.A.C. R-14-2-606, and shall have the same meaning as "Wastewater Facilities Agreement."

"Off-site Facilities" means the wastewater treatment plant, sludge disposal facilities, effluent disposal facilities and related appurtenances necessary for proper operation, including engineering and design costs. Offsite facilities may also include lift stations, force mains, transportation mains and related appurtenances necessary for proper operation if these facilities are not for the exclusive use of the applicant and benefit the entire wastewater system.

"Service Lateral" means and includes all service laterals for single-family residential, commercial, industrial or other uses.

Applies to all **WASTEWATER** service areas

PART ELEVEN

HOOK-UP FEE TARIFF – WASTEWATER

III. Wastewater Hook-up Fee

For each new residential service lateral, the Company shall collect a Hook-Up Fee of $2,697 based on the Equivalent Residential Unit ("ERU") of 270 gallons per day. Commercial and industrial applicants shall pay based on the total ERUs of their development calculated by dividing the estimated total daily wastewater capacity usage needed for service using standard engineering standards and criteria by the ERU factor of 270 gallons per day. For "Active Adult" communities with demonstrated age-restricted zoning and/or CCRs providing for age-restricted living, the Hook-Up Fee for residential properties shall be $1,070, based on an ERU factor of 190 gallons per day.

IV. Terms and Conditions

(A) Assessment of One Time Off-Site Facilities Hook-up Fee: The off-site facilities hook-up fee may be assessed only once per residential parcel. For non-residential properties that reside on one parcel but have future additional construction that adds additional impact to the Company's existing wastewater infrastructure, an incremental Hook-Up Fee shall be applied based upon the additional EDU equivalents added by such construction activity.

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

(C) Time of Payment:

(1) In the event that the person or entity that will be constructing improvements ("Applicant", "Developer" or "Builder") is otherwise required to enter into a Collection Main Extension Agreement, payment of the fees required hereunder shall be made by the Applicant, Developer or Builder within 15 days of execution of a Main Extension Agreement.

(2) In the event that the Applicant, Developer or Builder for service is not required to enter into a Collection Main Extension Agreement, the Hook-Up Fee charges hereunder shall be due and payable at the time wastewater service is requested for the property.

Applies to all **WASTEWATER** service areas

PART ELEVEN

HOOK-UP FEE TARIFF – WASTEWATER

(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, 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 wastewater 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 connect service or otherwise allow service to be established if the entire amount of any payment has not been paid.

(F) Large Subdivision and/or Development Projects: In the event that the Applicant, Developer or Builder is engaged in the development of a residential subdivision and/or development containing more than 150 lots, the Company may, in its reasonable discretion, agree to payment of off-site hook-up fees in installments. Such installments may be based on the residential subdivision and/or 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. In the alternative, the Applicant, Developer, or Builder shall post an irrevocable letter of credit in favor of the Company in a commercially reasonable form, which may be drawn by the Company consistent with the actual or planned construction and hook up schedule for the subdivision and/or development.

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

(H) Use of Off-Site Hook-Up Fees Received: All funds collected by the Company as off-site facilities hook-up fees shall be deposited into a separate account and bear interest and shall be used solely 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.

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

Applies to all **WASTEWATER** service areas

PART ELEVEN

HOOK-UP FEE TARIFF – WASTEWATER

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

(K) Status Reporting Requirements to the Commission: The Company shall submit a calendar year Off-Site Facilities Hook-Up Fee status report each January to Docket Control for the prior twelve (12) month period, beginning January 2022, 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 location/address of the 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.

(L) Large Users: Large users requiring wastewater treatment capacity exceeding 25,000 gallons per day are considered Large Users. Large Users will be required to enter into a separate agreement with the Company that will define the terms and conditions of any hook-up fees required from that customer to provide service, including the amount. timing and nature of the hook-up fees, as well as any other pertinent terms and conditions. In the absence of any specific terms and conditions set forth in such an agreement to the contrary, the terms and conditions as set forth in Section IV of this tariff will apply.

Applies to all service areas

PART TWELVE
CUSTOMER ASSISTANCE TARIFF
DOMESTIC SERVICE - SINGLE FAMILY ACCOMMODATION

Applicability

Applicable to residential water and wastewater 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 (LITCHFIELD PARK Water & Sewer) Corp. ("Liberty" or "Company").

Rates

Thirty percent (30%) 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 TWELVE
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 5,000 water division customers and 5,000 wastewater division customers of the Company. Applications will be reviewed and approved on a first come, first serve 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 TWELVE
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	$31,300
2	$42,300
3	$53,300
4	$64,300
5	$75,300
6	$86,300

For families/households with more than 6 persons, add $11,000 for each additional person.

***Qualifying annual incomes are set at 200 percent of the 2025 federal poverty levels for the first year, and will be adjusted annually to maintain qualifying incomes at 200 percent of the federal poverty level for each subsequent year.**

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

PART TWELVE
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, Space Force, 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.

Qualifying annual incomes are set at 200 percent of the 202X federal poverty levels.

Applies to all service areas

PART TWELVE

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	$31,300
2	$42,300
3	$53,300
4	$64,300
5	$75,300
6	$86,300

For families/households with more than 6 persons, add $11,000 for each additional person.
***Qualifying annual incomes are set at 200 percent of the 2025 federal poverty levels for the first year, and will be adjusted annually to maintain qualifying incomes at 200 percent of the federal poverty level for each subsequent year.**
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:	Scholarships, grants, or other aid	Profit from self-employment (IRS form Schedule C, Line 29)
Savings account, stocks or bonds	used for living expenses	
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 TWELVE
CUSTOMER ASSISTANCE TARIFF
DOMESTIC SERVICE - SINGLE FAMILY ACCOMMODATION

DISABLED MILITARY VETERAN PROGRAM

This program allows the Company to provide a 30% 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 TWELVE

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	$31,300
2	$42,300
3	$53,300
4	$64,300
5	$75,300
6	$86,300

For families/households with more than 6 persons, add $11,000 for each additional person.
***Qualifying annual incomes are set at 200 percent of the 2025 federal poverty levels for the first year, and will be adjusted annually to maintain qualifying incomes at 200 percent of the federal poverty level for each subsequent year.**

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

PART TWELVE
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 THIRTEEN
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 (LITCHFIELD PARK Water & Sewer) Corp. The PPAM allows Liberty LITCHFIELD PARK 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 THIRTEEN
PLAN OF ADMINISTRATION FOR
PURCHASED POWER ADJUSTMENT MECHANISM

III. APPLICATION TO WATER AND WASTEWATER 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 for water customers:

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

C. See the following example for wastewater customers:

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 Wastewater Customers	20,000
PPAM Charge on Sample Customer Bill	$1.25

Applies to all service areas

PART FOURTEEN
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 (LITCHFIELD PARK Water & Sewer) Corp. The PTAM allows Liberty LITCHFIELD PARK to pass through to its water and wastewater 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.

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

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 FOURTEEN

PLAN OF ADMINISTRATION FOR

PROPERTY TAX ADJUSTMENT MECHANISM

III. APPLICATION TO WATER CUSTOMERS.

A. 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 facilities will be allocated on a per capita basis.

B. See the examples on the next page:

Applies to all service areas

PART FOURTEEN
PLAN OF ADMINISTRATION FOR
PROPERTY TAX ADJUSTMENT MECHANISM

Change in Assessment Ratio Example

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

→

Current Year	
Assessment Ratio	**21.00%**
Property Full Cash Value	$10,000,000
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	
Total Property Tax Rate	10.00%
Assessed Valuation	$2,000,000
Property Tax Expense	$200,000

Current Year	
Total Property Tax Rate	10.00%
Assessed Valuation	$2,100,000
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 or WASTEWATER Customers	20,000
PTAM Charge on Sample Customer Bill	$0.50

Change in Total Property Tax Rate Example

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

→

Current Year	
Total Property Tax Rate	**11.00%**
Assessed Valuation	$2,000,000
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 or WASTEWATER Customers	20,000
PTAM Charge on Sample Customer Bill	$1.00

Applies to all **WASTEWATER** service areas

PART SIXTEEN

INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

ADEQ Public Water System:

ADEQ Public Water System Number: 07-046

SECTION 1

1.0 INTRODUCTION

To control the discharge of pollutants to the Nation's waters, the Clean Water Act (CWA) requires the Environmental Protection Agency (EPA) to promulgate regulations related to discharges. Discharges from non-domestic dischargers can impact the operations of Water Reclamation Facilities (WRFs) and Publicly Owned Treatment Works (POTWs) as the pollutants can pass through or interfere with the operations of the plants, threaten worker's health and safety, or contaminate sludges. The WRFs and POTWs are designed to treat domestic sewage. The non-domestic discharges are regulated by the National Pretreatment Program. Industrial and commercial dischargers (known as IUs) are required to obtain permits, or other control mechanisms to discharge wastewater to the POTW/WRF under the National Pretreatment Program. EPA promulgated the General Pretreatment Regulations (Title 40 Code of Federal Regulations (CFR) Section 403), which defines the National Pretreatment Program. The Arizona Administrative Code (AAC R18-9-A905(A)(8)(b)) incorporates the General Pretreatment Program/Regulations.

Liberty Utilities (Litchfield Park Water & Sewer) Corp. (hereinafter referred to as Liberty Utilities) operates the Palm Valley Water Reclamation Facility (PVWRF) located at McDowell Road and Litchfield Park Road and the Sarival Water Reclamation Facility (SWRF) located at Sarival Avenue and McDowell Road. PVWRF can treat up to 6.9 million gallons per day (MGD) of wastewater and the SWRF can treat up to 4.0 million gallons per day (MGD), collectively "Facilities." The Facilities are owned and operated by Liberty Utilities and serve the Litchfield Park and Goodyear communities. Liberty Utilities can regulate discharges from IUs for potential contaminants of concern to minimize impact on its POTW/WRF under Liberty Utilities' Industrial Pretreatment Program Tariff.

The discharge of toxic and other harmful pollutants from IUs can be effectively controlled through a local pretreatment program that is based on these regulations, structured to address specific local concerns, and enforced through Liberty Utilities Industrial Pretreatment Program and Tariff.

Applies to all **WASTEWATER** service areas

PART SIXTEEN

INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

The objective of a Pretreatment Program (the General Pretreatment Regulations of the Clean Water Act (40 CFR, Part 403)) is to:

a. comply with the Liberty Utilities PVWRF and SWRF AZPDES discharge requirements.
b. protect the integrity of wastewater conveyance, treatment, reuse and disposal infrastructure.
c. reduce the level of pollutants discharged by industry and other non-domestic wastewater sources into municipal sewer systems.
d. reduce the amount of pollutants released into the environment through wastewater.

The objectives of the Pretreatment Program are:

- to promote consistent application of pretreatment requirements among customers and to maintain the integrity of Liberty Utilities - PVWRF and SWRF so that the continuity of safe and reliable service to all customers and the protection of the environment are preserved.
- to prevent the introduction of pollutants into the POTW/WRF that will interfere with its operation.
- to prevent the introduction of inadequately treated pollutants into the collection systems that will pass through the POTW/WRF into the receiving waters, the atmosphere, and landfills, or otherwise be incompatible with the POTW/WRF.
- to protect both POTW/WRF personnel who may be affected by wastewater and sludge in the course of their employment and the general public.
- to promote reuse and recycling of industrial wastewater and sludge from the POTW/WRF.
- to provide fees for the apportionment of the costs of operation, maintenance, and improvement of the POTW/WRF.
- to enable Liberty Utilities to comply with its AZPDES conditions, sludge use and disposal requirements, and any other Federal or State laws to which the POTW/WRF is subject.

The Pretreatment Program and tariff document (collectively, Tariff) shall apply to all IUs Liberty Utilities receiving service from Liberty Utilities. The Pretreatment Program sets forth uniform requirements for industrial discharges into the WRFs, and also establishes a separate industrial discharge permit requirement IUs. The Pretreatment Program includes the issuance of individual wastewater discharge permits; provides monitoring, compliance, and enforcement activities; establishes administrative review procedures; requires IUs reporting; and provides for the setting of fees for the apportionment of costs resulting from the program established herein.

Applies to all **WASTEWATER** service areas

PART SIXTEEN

INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

1.1 ADMINISTRATION

Except as otherwise provided herein, Liberty Utilities shall administer, implement, and enforce the provisions of this Pretreatment Program. Any powers granted to, or duties imposed upon, Liberty Utilities may be delegated by Liberty Utilities to a duly authorized employee of Liberty Utilities.

1.2 ABBREVIATIONS

The following abbreviations, when used in this document shall have the designated meanings:

AAC	Arizona Administrative Code
ADEQ	Arizona Department of Environmental Quality
APP	Aquifer Protection Permit
ARS	Arizona Revised Statute
AZPDES	Arizona Pollutant Discharge Elimination System
APP	Arizona Aquifer Protection Permit
AZPDES	Arizona Pollutant Discharge Elimination System
BOD	Biochemical Oxygen Demand (mg/l, typically 5-day equivalent)
BMP	Best Management Practice
BMR	Baseline Monitoring Report
CFR	Code of Federal Regulations
CIU	Categorical Industrial User
COD	Chemical Oxygen Demand (mg/l)
COP	Code of Practice
EPA	U.S. Environmental Protection Agency
GPD	Gallons per day
IU	Industrial User
mg/L	milligrams per liter
NPDES	National Pollutant Discharge Elimination System
POTW	Publicly Owned Treatment Works
RCRA	Resource Conservation and Recovery Act
SIU	Significant Industrial User
SNC	Significant Noncompliance
TSS	Total Suspended Solids (mg/l)
TRC	Technical Review Criteria
U.S.C.	United States Code
WRF	Water Reclamation Facility
U.S.C.	United States Code

Applies to all **WASTEWATER** service areas

PART SIXTEEN

INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

1.3 APPLICABILITY

These Pretreatment Standards and Program requirements apply to any devices and systems used in the storage, treatment, recycling and reclamation of municipal sewage or industrial wastes of a liquid nature. It also includes sewers, pipes, and other conveyances of wastewater to the Facilities.

The Pretreatment Program is applicable as follows:

1. IUs or users subject to the National Categorical Pretreatment Standards. Any IU, as defined herein, or user subject to the National Categorical Pretreatment Standards (40 CFR Chapter I, Subchapter N - Effluent Guidelines and Standards) shall meet the Pretreatment Standards and the requirements of the Pretreatment Program including applicable categorical standards.

2. All Non-Residential Dischargers. Any Non-Residential Discharger irrespective of their designation as an IU, shall meet the Pretreatment Standards as described herein for:
    a) Specific Limitations (Section 3.0).
    b) Local Regulatory Limits based on concentrations and daily flow.
        i. Prohibited Waste (Section 3.1)
        ii. Restricted Waste (Section 3.2)
        iii. Specified Waste (Section 3.2)

3. This application extends to Non-Residential Dischargers, IUs, users subject to the National Categorical Pretreatment Standards and Residential Dischargers who operate practices, or systems from a residence, that changes the constituent nature of the wastewater produced by the customer.

4. This application extends to PART SIXTEEN of the Tariff 'Code of Practice'.

1.4 DEFINITIONS

A. Act or "the Act." The Federal Water Pollution Control Act, also known as the Clean Water Act, as amended, 33 U.S.C. section 1251 et seq.

B. Approval Authority. Arizona Department of Environmental Quality, Arizona. *See* Arizona Administrative Code R18-9-A905(A)(8).

Applies to all **WASTEWATER** service areas

PART FIFTEEN
INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

C. Authorized or Duly Authorized Representative of the IU.

1. If the IU is a corporation:
    a. The president, secretary, treasurer, or a vice president of the corporation in charge of a principal business function, or any other person who performs similar policy or decision-making functions for the corporation.

    b. The manager of one or more manufacturing, production, or operating facilities, provided the manager is (i) authorized to make management decisions that govern the operation of the regulated facility including having the explicit or implicit duty of making major capital investment recommendations, and initiate and direct other comprehensive measures to assure long term environmental compliance with environmental laws and regulations; (ii) can ensure that the necessary systems are established or actions taken to gather complete and accurate information for individual wastewater discharge permit requirements; and (iii) where authority to sign documents has been assigned or delegated to the manager in accordance with corporate procedures.

2. If the IU is a partnership or sole proprietorship: a general partner or proprietor, respectively.

3. If the IU is a Federal, State, or local governmental facility: a director or highest official appointed or designated to oversee the operation and performance of the activities of the government facility, or their designee.

4. The individuals described in paragraphs 1 through 3, above, may designate a Duly Authorized Representative if the authorization is in writing, the authorization specifies the individual or position responsible for the overall operation of the facility from which the discharge originates or having overall responsibility for environmental matters for the company, and the written authorization is submitted to Liberty Utilities.

D. Biochemical Oxygen Demand or BOD. The quantity of oxygen utilized in the biochemical oxidation of organic matter under standard laboratory procedures for five (5) days at 20 degrees centigrade, usually expressed as a concentration (e.g., mg/l).

E. Best Management Practices (or BMPs). Schedules of activities, prohibitions of practices, maintenance procedures, and other management practices to implement the prohibitions listed in 40 CFR 403.5(a)(1) and (b) and/or the Arizona Administrative Code (AAC) R18-9-A905(A)(8)(b). BMPs include treatment requirements, operating procedures, and practices to control plant site runoff, spillage or leaks, sludge or waste disposal, or drainage from raw materials storage.

Applies to all **WASTEWATER** service areas

PART FIFTEEN
INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

F. Categorical Pretreatment Standard or Categorical Standard. Any regulation containing pollutant discharge limits promulgated by EPA in accordance with sections 307(b) and (c) of the Act (33 U.S.C. section 1317) that apply to a specific category of IUs and that appear in 40 CFR Chapter I, Subchapter N, Parts 405-471c.

G. Categorical Industrial User. An IU subject to a categorical Pretreatment Standard or Categorical Standard.

H. Liberty Utilities Manager. A duly authorized representative of Liberty Utilities.

I. Liberty Utilities Organizational Structure. Liberty Utilities, through a duly authorized representative, Liberty Utilities shall administer this Pretreatment Program and Tariff.

J. Chemical Oxygen Demand or COD. A measure of the oxygen (as chemical) required to oxidize all compounds, both organic and inorganic, in water.

K. Control Authority. Liberty Utilities (Liberty Utilities).

L. See BMPs.

M. Daily Maximum. The arithmetic average of all effluent samples for a pollutant collected during a calendar day. Total mass is a product of concentrations and daily total flow.

N. Daily Maximum Limit. The maximum allowable discharge limit of a pollutant during a calendar day. Where Daily Maximum Limits are expressed in units of mass, the daily discharge is the total mass discharged over the course of the day. Where Daily Maximum Limits are expressed in terms of a concentration, the daily discharge is the arithmetic average measurement of the pollutant concentration derived from all measurements taken that day

O. Environmental Protection Agency or EPA. The U.S. Environmental Protection Agency or, where appropriate, the Regional Water Management Division Director, the Regional Administrator, or other duly authorized official of said agency.

P. Existing Source. Any source of discharge that is not a "New Source.".

Q. Grab Sample. A sample that is taken from a waste stream without regard to the flow in the waste stream and over a period not to exceed fifteen (15) minutes.

R. Industrial User (IU). A customer who generates a source of Indirect Discharge (40 CFR § 403.3).

Applies to all **WASTEWATER** service areas

PART FIFTEEN
INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

S. Indirect Discharge or Discharge. The introduction of pollutants into the POTW/WRF from any nondomestic source.

T. Instantaneous Limit. The maximum concentration of a pollutant allowed to be discharged at any time, determined from the analysis of any discrete or composited sample collected independent of the industrial flow rate and the duration of the sampling event.

U. Interference. A discharge that, alone or in conjunction with a discharge or discharges from other sources, inhibits or disrupts the POTW/WRF, its treatment processes or operations or its sludge processes, use or disposal; and therefore, is a cause of a violation of Liberty Utilities's AZPDES permit or of the prevention of sewage sludge use or disposal in compliance with any of the following statutory/regulatory provisions or permits issued thereunder, or any more stringent State or local regulations: Section 405 of the Clean Water Act; the Solid Waste Disposal Act, including Title II commonly referred to as the Resource Conservation and Recovery Act (RCRA); any State regulations contained in any State sludge management plan prepared pursuant to Subtitle D of the Solid Waste Disposal Act; the Clean Air Act; the Toxic Substances Control Act; and the Marine Protection, Research, and Sanctuaries Act.

V. Local Regulatory Limit. Specific discharge limits developed and enforced by Liberty Utilities upon industrial, or commercial facilities, to implement the general and specific discharge prohibitions listed in 40 CFR 403.5(a)(1) and (b).

W. Medical Waste. Isolation wastes, infectious agents, human blood and blood products, pathological wastes, sharps, body parts, contaminated bedding, surgical wastes, potentially contaminated laboratory wastes, and dialysis wastes.

X. Monthly Average. The sum of all "daily discharges" measured during a calendar month divided by the number of "daily discharges" measured during that month.

Y. Monthly Average Limit. The highest allowable of "daily maximum discharges" over a calendar month, calculated as the sum of all "daily discharges" measured during a calendar month divided by the number of "daily discharges" measured during that month.

Applies to all **WASTEWATER** service areas

PART FIFTEEN
INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

Z. New Source

1. Any building, structure, facility, or installation from which there is (or may be) a discharge of pollutants, the construction of which commenced after the publication of proposed Pretreatment Standards under section 307(c) of the Act that will be applicable to such source if such Standards are thereafter promulgated in accordance with that section, provided that:

    a) The building, structure, facility, or installation is constructed at a site at which no other source is located; or
    b) The building, structure, facility, or installation totally replaces the process or production equipment that causes the discharge of pollutants at an Existing Source; or
    c) The production or wastewater generating processes of the building, structure, facility, or installation are substantially independent of an Existing Source at the same site. In determining whether these are substantially independent, factors such as the extent to which the new facility is integrated with the existing plant, and the extent to which the new facility is engaged in the same general type of activity as the Existing Source, should be considered.

2. Construction on a site at which an Existing Source is located and results in a modification rather than a New Source if the construction does not create a new building, structure, facility, or installation meeting the criteria of Section (1)(b) or (c) above but otherwise alters, replaces, or adds to existing process or production equipment.

3. Construction of a New Source as defined under this paragraph has commenced if the owner or operator has:

    a) Begun, or caused to begin, as part of a continuous onsite construction program:

        i. any placement, assembly, or installation of facilities or equipment; or
        ii. significant site preparation work including clearing, excavation, or removal of existing buildings, structures, or facilities which is necessary for the placement, assembly, or installation of new source facilities or equipment.

    b) Entered a binding contractual obligation for the purchase of facilities or equipment which are intended to be used in its operation within a reasonable time. Options to purchase or contracts which can be terminated or modified without substantial loss, and contracts for feasibility, engineering, and design studies do not constitute a contractual obligation under this paragraph.

Applies to all **WASTEWATER** service areas

PART FIFTEEN
INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

AA. Noncontact Cooling Water. Water used for cooling that does not come into direct contact with any raw material, intermediate product, waste product, or finished product.

BA. Non-Residential Discharger. A customer discharging into Liberty Utilities that is engaged in any activity that changes the constituent nature of the wastewater from typical household wastewater.

CA. Pass Through. A discharge which exits the POTW/WRF into waters of the United States in quantities or concentrations which, alone or in conjunction with a discharge or discharges from other sources, is a cause of a violation of any requirement of Liberty Utilities's AZPDES permit, including an increase in the magnitude or duration of a violation.

DA. Person. Any individual, partnership, corporation, firm, company, corporation, association, joint stock company, trust, estate, governmental entity, or any other legal entity; or their legal representatives, agents, or assigns. This definition includes all Federal, State, and local governmental entities.

EA. pH. A measure of the acidity, or alkalinity, of a solution, expressed in standard units.

FA. Pollutant. Dredged spoil, solid waste, incinerator residue, filter backwash, sewage, garbage, sewage sludge, munitions, medical waste, chemical wastes, biological materials, radioactive materials, heat, wrecked or discarded equipment, rock, sand, cellar dirt, municipal, agricultural and industrial wastes, and certain characteristics of wastewater (e.g., pH, temperature, TSS, turbidity, color, BOD, COD, toxicity, or odor).

GA. Pretreatment. The reduction of the amount of pollutants, the elimination of pollutants, or the alteration of the nature of pollutant properties in wastewater prior to, or in lieu of, introducing such pollutants into the POTW/WRF. This reduction or alteration can be obtained by physical, chemical, or biological processes; by process changes; or by other means, except by diluting the concentration of the pollutants unless allowed by an applicable Pretreatment Standard.

HA. Pretreatment Requirements. Any substantive, or procedural requirement, related to pretreatment imposed on an IU, other than a Pretreatment Standard.

IA. Pretreatment Standards or Pretreatment Requirements. Prohibited discharge standards, categorical Pretreatment Standards, and Local Regulatory Limits.

JA. Prohibited Discharge Standards or Prohibited Discharges. Absolute prohibitions against the discharge of certain substances. These prohibitions appear in Sections 3.1 and 14.2 and of this Pretreatment Program.

Applies to all **WASTEWATER** service areas

PART FIFTEEN
INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

KA. Publicly Owned Treatment Works (POTW). A treatment works, as defined by section 212 of the Act (33 U.S.C. section 1292), which is owned by a state or municipality (as defined by Section 502(4) of the Clean Water Act). This definition includes any devices and systems used in the storage, treatment, recycling and reclamation of municipal sewage or industrial wastes of a liquid nature. It also includes sewers, pipes, and other conveyances only if they convey wastewater to a POTW. The term also means the municipality as defined in Section 502(4) of the Clean Water Act, which has jurisdiction over the Indirect Discharges to and the discharges from such a wastewater treatment plant.

LA. Septic Tank Waste. Any sewage from holding tanks such as vessels, chemical toilets, campers, trailers, and septic tanks

MA. Sewage. Human excrement and gray water (household showers, dishwashing operations, etc.).

NA. Significant Industrial User (SIU).

1. An IU subject to categorical Pretreatment Standards

2. An IU that:

   a. Discharges an average of twenty-five thousand (25,000) gpd, or more of process wastewater, to the POTW/WRF (excluding sanitary, noncontact cooling and boiler blowdown wastewater);

   b. Contributes a process waste stream which makes up five (5) percent or more of the average dry weather hydraulic, or organic (BOD, ammonia, and/or total nitrogen) capacity of the POTW/WRF; or

   c. Is designated as such by Liberty Utilities on the basis that it has a reasonable potential for adversely affecting the POTW's/WRF's operations, or for violating any Pretreatment Standard, or Requirement.

OA. Sewage. Human excrement and gray water (household showers, dishwashing operations, etc.).

PA. Significant Industrial User (SIU).

Applies to all **WASTEWATER** service areas

PART FIFTEEN

INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

3. An IU subject to categorical Pretreatment Standards

4. An IU that:

   d. Discharges an average of twenty-five thousand (25,000) gpd, or more of process wastewater, to the POTW/WRF (excluding sanitary, noncontact cooling and boiler blowdown wastewater);

   e. Contributes a process waste stream which makes up five (5) percent or more of the average dry weather hydraulic, or organic (BOD, ammonia, and/or total nitrogen) capacity of the POTW/WRF; or

   f. Is designated as such by Liberty Utilities on the basis that it has a reasonable potential for adversely affecting the POTW's/WRF's operations, or for violating any Pretreatment Standard, or Requirement.

5. Liberty Utilities may determine that an IU is subject to categorical Pretreatment Standards, hereinafter referred to as a Non-Significant Categorical IU, rather than a SIU on a finding that the IU never discharges more than 100 gallons per day (gpd) of total categorical wastewater (excluding sanitary, non-contact cooling and boiler blowdown wastewater, unless specifically included in the Pretreatment Standard) and the following conditions are met:

   a. The IU, prior to Liberty Utilities' finding, has consistently complied with all applicable categorical Pretreatment Standards and Requirements.

   b. The IU annually submits the certification statement required in Section 7.7.14, together with any additional information necessary to support the certification statement.

   c. The IU never discharges any untreated concentrated wastewater.

6. Upon a finding that an IU meeting the criteria in Subsection (2) of this part has no reasonable potential for adversely affecting the POTW's/WRF's operation or for violating any Pretreatment Standard or Requirement, Liberty Utilities may at any time, on its own initiative or in response to a petition received from an IU, and in accordance with procedures in 40 CFR 403.8(f)(6), determine that such IU should not be considered a SIU.

Applies to all **WASTEWATER** service areas

PART FIFTEEN
INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

QA. Slug Load or Slug Discharge. Any discharge at a flow rate or concentration could cause a violation of the prohibited discharge standards in Section 14.2 and 15.0 of the Pretreatment Program. A Slug Discharge is any Discharge of a non-routine, episodic nature, including but not limited to an accidental spill or a non-customary batch Discharge, which has a reasonable potential to cause Interference or Pass Through, or in any other way violate the POTW's/WRF's regulations, Local Limits or Permit conditions.

RA. Storm Water: Any flow occurring during, or following any form of natural precipitation, and resulting from such precipitation, including snowmelt.

SA. Total Suspended Solids or Suspended Solids. The total suspended matter that floats on the surface of, or is suspended in, water, wastewater, or other liquid, and that is removable by laboratory filtering.

TA. User or Industrial User. A source of indirect discharge.

UA. Wastewater. Liquid and water-carried industrial wastes and sewage from residential dwellings, commercial buildings, industrial and manufacturing facilities, and institutions, whether treated or untreated, which are contributed to the POTWWRF.

VA. Wastewater Treatment Plant or Treatment Plant. That portion of the POTW/WRF which is designed to provide treatment of municipal sewage and industrial waste.

WA. Water Reclamation Facility (WRF). A treatment works, as defined by section 212 of the Act (33 U.S.C. section 1292), which is owned by Liberty Utilities. This definition includes any devices or systems used in the collection, storage, treatment, recycling, and reclamation of sewage, or industrial wastes, of a liquid nature and any conveyances, which convey wastewater to a treatment plant.

Applies to all **WASTEWATER** service areas

PART FIFTEEN

INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

SECTION 2

2.0 AUTHORITY

Pretreatment Requirements apply to POTWs/WRFs

Regulations under the Federal Water Pollution Control Act (also known as the Clean Water Act), require POTWs/WRFs to develop a pretreatment program for any POTW/WRF (or combination of POTWs operated by the same authority) with a total design flow greater than 5 million gallons per day (MGD) within a single collection system and receive wastewater from Industrial Users pollutants which Pass Through or may Interfere with the operation of the WRF, or are otherwise subject to Pretreatment Standards.

Liberty Utilities is a Water Management Utility Under Section 502(4) of the Clean Water Act

Section 208 of the Clean Water Act devolves regional water quality management Designated Planning Agencies, or DPAs. In this case, the DPA is the Maricopa Association of Governments (MAG), and MAG maintains a Section 208 Area-wide Water Quality Management Plan (the MAG 208 Plan) detailing the management of wastewater, recycled water and biosolids within Maricopa County.

DPAs engage other agencies for the management and execution of the short- and long-term strategies of the DPA. These agencies are Designated Management Agencies (DMAs) and Wastewater Management Utilities (WMUs). While a DMA and a WMU perform the same functions, they are organizationally different: DMAs are governmental entities; WMUs are public service corporations.

A DMA is defined as "a local government subdivision that is certified by ADEQ as having adequate resources and capabilities to design, operate, and maintain wastewater facilities and the desire to implement portions of the MAG 208 Plan." A WMU is "a privately-owned centralized wastewater treatment facility and a collection system that provides services to multiple properties. To be a WMU, ADEQ must certify that the entity has the resources, capability, and desire to function as a DMA." In addition, to be established as a WMU, the private entity must provide a 20-year future growth plan and coordinate with neighboring DMAs and other WMUs that will implement other strategies in the MAG 208 Plan.

Applies to all **WASTEWATER** service areas

PART FIFTEEN
INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

Liberty Utilities – Responsibilities as a WMU

Pursuant to Section 208(c)(2) of the Clean Water Act, a DMA or designated WMU must be able to:

- Carry out appropriate portions of a regional 208 Plan.
- Manage effectively waste treatment facilities and related facilities in conformance with the 208 Plan.
- Design, construct, operate, and maintain new and existing wastewater treatment facilities, directly or by contract, as required by any plan established to fulfill Section 208 planning requirements.
- Accept and utilize grants or other funds from any source for waste treatment management purposes.
- Raise revenues, including assessment of waste treatment changes.
- Incur short-term and long-term indebtedness.
- Assure in the implementation of the regional 208 Plan that each participating community pays its proportionate share of treatment costs.
- Refuse to receive any waste from any municipality or subdivision which does not comply with any provisions of an approved plan established to fulfill Section 208 planning requirements.
- Accept industrial waste for treatment.

Liberty Utilities has an approved 208 Plan Amendments, approved by the applicable governmental authority for each of the Liberty Utilities.

Pretreatment Requirements apply to Non-Domestic Sources of Wastewater

Under 40 CFR 403.1(b), pretreatment requirements apply to:

(1) Pollutants from non-domestic sources covered by Pretreatment Standards which are indirectly discharged into or transported by truck or rail or otherwise introduced into POTW/WRF as defined in 40 CFR § 403.3.

(2) POTW/WRF which receives wastewater from sources subject to National Pretreatment Standards.

(3) States which have or are applying for National Pollutant Discharge Elimination System (NPDES) programs approved in accordance with section 402 of the Act.

(4) Any new or existing source subject to Pretreatment Standards. National Pretreatment Standards do not apply to sources which Discharge to a sewer which is not connected to a POTW/WRF.

Applies to all **WASTEWATER** service areas

PART FIFTEEN
INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

In Arizona, the requirements of the federal pretreatment standards have been incorporated by reference as AAC R18-9-A905(A)(8)(b).

The Pretreatment Standards and Pretreatment Program are Approved ACC Tariffs

Liberty Utilities - Pretreatment Standards and the Pretreatment Program have been adopted in the Corporation's Terms and Conditions of Service and are approved Tariffs.

SECTION 3

3.0 PRETREATMENT STANDARDS

Liberty Utilities enforces pretreatment standards by limiting the discharges as described below and will review pretreatment prior to approval of any industrial non-domestic discharge into its wastewater systems.

A. **General Prohibitions.** No IU or non-residential discharger shall introduce or cause to be introduced into the POTW/WRF any pollutant or wastewater which causes Pass Through or Interference. These general prohibitions apply to all IUs and non-residential dischargers of the POTW/WRF whether or not they are subject to categorical Pretreatment Standards or any other National, State, or local Pretreatment Standards or Requirement.

In addition to those pollutants classified as Prohibited Waste (Section 3.1), the following are prohibited from discharge into the Liberty Utilities POTW/WRF:

- Discharge of any substances which will inhibit the operation or performance of the Liberty Utilities - PVWRF and SWRF or pass through the system and cause Liberty Utilities - PVWRF and SWRF to violate any requirements of any operating or discharge permit issued by the county, state or federal government, or any WMU discharge permit limits.

- Discharge of any substance which may cause the Liberty Utilities - PVWRF and SWRF reclaimed water or treatment residues, biosolids or scum to be unsuitable for reclamation, reuse, or disposal or which may interfere with such reclamation, reuse, or disposal processes.

- Discharge of any wastewater which causes the Liberty Utilities - PVWRF and SWRF effluent to exhibit toxicity to test organisms in a standard biological toxicity test as defined by local, state, or federal requirements, or which the Company determines would be toxic to or impede the treatment capabilities of the biological processes in the Liberty Utilities - PVWRF and SWRF

Applies to all **WASTEWATER** service areas

PART FIFTEEN

INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

- Discharge of any substance which may cause the Liberty Utilities - PVWRF and SWRF to be in a noncompliance with biosolids use or disposal criteria, guidelines or regulations developed under Section 405 of the Clean Water Act, any criteria, guidelines or regulations affecting biosolids uses or disposal developed pursuant to the Solid Waste Disposal Act, the Clean Air Act, the Toxic Substances Control Act or state or local standards applicable to the biosolids management method adopted by Liberty Utilities and/or local and state authorities.

- Discharge of any wastewater containing hazardous substances, toxic, conventional, or non-conventional pollutants in sufficient quantity, either singly or by interaction, which could injure or interfere with any wastewater treatment process, constitutes a health or safety hazard to humans or animals, or exceed the limitations set forth in the Local Regulatory Limits (Section 4.4) or the categorical pretreatment standards appropriate for the specific industrial user is prohibited. Hazardous substances, toxic, conventional or non-conventional pollutants will include, but not be limited to, any pollutant identified in 40 CFR Part 122, Appendix D - Tables II, III, IV, and V (AZPDES Permit Limits that are applicable), or substances alone or in combination with other constituents that are determined to be toxic by the toxicity test as defined in 40 CFR Part 136 for wastewater or the toxicity characteristic leaching procedure test as defined in 40 CFR Part 261 for biosolids.

B. Local Regulatory Limits

No industrial user of the Liberty Utilities - PVWRF and SWRF shall discharge wastes or wastewaters included in this Section and having concentrations of pollutants higher than those listed in this Section.

The Local Regulatory Limits apply at the point where the wastewater is discharged to the POTW/WRF.

All concentrations for metallic substances are for total metal unless indicated otherwise. Liberty Utilities may impose mass limitations in addition to the concentration-based limitations herein.

Applies to all **WASTEWATER** service areas

PART FIFTEEN

INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

3.1 PROHIBITED WASTE

Prohibited Waste means material or waste streams that shall not be discharged to any of the collection systems operated by Liberty Utilities – PVWRF and SWRF.

This includes any waste, other than sanitary waste, which by itself or in combination with another substance either:

1. constitutes or may constitute a significant health or safety hazard to any person;
2. may interfere with any sewer or sewage treatment process;
3. may cause a discharge from a sewage facility to contravene any requirements of or under any ADEQ APP, AZPDES discharge permit, Reuse permit, direct or indirect potable water reuse, or any other act, or any other law or regulation governing the quality of the discharge, or may cause the discharge to result in a hazard to people, animals, property or vegetation; or
4. may cause biosolids to fail criteria for beneficial land application

Prohibited Wastes include:

Non-Sanitary Wastewater

Discharge of storm water, surface water, ground water, artesian well water, roof runoff, or subsurface drainage.

Air Contaminant Waste

Any waste other than sanitary waste which, by itself or in combination with another substance, is capable of creating, causing or introducing an air contaminant outside any sewer or sewage facility or is capable of creating, causing or introducing an air contaminant within any sewer or sewage facility which would prevent safe entry by authorized personnel.

Flammable or Explosive Waste or High Temperature Wastes

A high temperature waste is any waste which, by itself or in combination with another substance, will create heat in amounts which will interfere with the operation and maintenance of a sewer or sewage facility or with the treatment of waste in a sewage facility.

Applies to all **WASTEWATER** service areas

PART FIFTEEN
INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

Discharge of any waste streams with a closed cup flash point of less than 140 degrees Fahrenheit (60 degrees Celsius) using the test methods specified in federal regulations, 40 CFR § 261.21.

Wastewater having a temperature greater than 100 degrees F, or which will inhibit biological activity in the POTW/WRF resulting in interference.

In addition, any waste which, by itself or in combination with another substance, is capable of causing or contributing to an explosion or supporting combustion in any sewer or sewage facility including, but not limited to gasoline, naphtha, propane, diesel, fuel oil, kerosene or alcohol.

Discharge of any liquids, solids or gases that by reason of their nature or quantity are, or may be, sufficient either alone or by interaction to cause fire or explosion or be injurious in any other way to either:

- the operation of the Liberty Utilities wastewater collection system or the Liberty Utilities – PVWRF and/or SWRF.
- the integrity of the sewer system or cause a danger to the public health or safety.

Reactive Waste

Any waste which, by itself, or in combination with another substance, is capable of causing or contributing to an undesirable physical or chemical reaction when introduced to sanitary sewer systems, including endothermic reactions, exothermic reactions, precipitation, etc.

Odorous Waste

Discharge of any noxious or malodorous liquids, gases or solids which, either singly or by interaction, can create a public nuisance or hazard to life or are sufficient to prevent entry into the sewers without specialized hazardous material protective equipment or clothing for sewer maintenance or repair.

pH Waste

Any non-domestic waste which, at the point of discharge into a sewer, has a pH lower than 5.5 or higher than 9.0, as determined by either a grab or a composite sample.

Slug Loads

Discharge of any slug load as defined in Sections 5.2, 14.2 and 15 of this Tariff including oxygen demanding pollutants (BOD, etc.), released in a single extraordinary discharge episode of such volume or strength as to cause interference to Liberty Utilities – PVWRF or SWRF.

Applies to all **WASTEWATER** service areas

PART FIFTEEN
INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

Obstructive Waste

Discharge of any solid or viscous substances that will or may cause obstruction to the flow in a sewer or other interference with the operation of the wastewater system.

This includes any waste which, by itself or in combination with another substance, is capable of obstructing the flow of, or interfering with, the operation or performance of any sewer or sewage facility including, but not limited to: earth, sand, sweepings, gardening or agricultural waste, ash, chemicals, paint, metal, glass, sharps, rags, cloth, tar, asphalt, cement-based products, plastic, wood, waste portions of animals, fish or fowl, and solidified fat.

Corrosive Waste

Any waste with corrosive properties which, by itself or in combination with any other substance, may cause damage or hazard to any sewer or sewage facility or structure, interference with operations or which may prevent safe entry by authorized personnel.

Radioactive Waste

Discharge of any wastewater containing any radioactive wastes or isotopes of such half-life or concentration as to exceed limits established by the local, state or federal regulations.

Oily Waste

Discharge of any petroleum oil, non-biodegradable cutting oil or products of mineral oil origin that will cause Interference or Pass Through the Liberty Utilities – PVWRF or SWRF.

Biomedical Waste

Any of the following categories of biomedical waste: human or animal anatomical waste, animal waste, untreated microbiological waste, waste sharps and untreated human or animal blood and body fluids.

Applies to all **WASTEWATER** service areas

PART FIFTEEN
INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

Miscellaneous Prohibited Wastes

Any of the following wastes:

a. Seawater
b. Polychlorinated biphenyl compounds (PCBs)
c. chlorinated phenols
d. pesticides
e. tetrachloroethylene
f. 4,4' - DOE
g. 4,4' -DDT
h. Aldrin
i. BHC-Alpha
j. BHC-Gamma (Lindane)
k. Heptachlor
l. Heptachlor Epoxide
m. Per- and polyfluoroalkyl substances – known as PFAS

Pollutants which result in the presence of toxic gases, vapors, or fumes within the WRF/POTW in a quantity that may cause acute worker health and safety problems.

Applies to all **WASTEWATER** service areas

PART FIFTEEN

INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

3.2 RESTRICTED WASTE

Restricted waste means waste that may be permitted to be discharged to collection systems operated by Liberty Utilities but have specific criteria which must be met prior to that discharge.

These include:

Non-Residential Wastewater

Condensate, non-contact cooling water and industrial or commercial wastewater unless specifically authorized by the Liberty Utilities in the Pretreatment Program.

Food Waste

Any non-domestic waste from cooking and handling of food that, at the point of discharge into a sewer, contains particles larger than 0.5 centimeters in any dimension.

Trucked or Hauled Waste

Discharge of any trucked or hauled pollutants, unless the hauler has first obtained written approval from Liberty Utilities in accordance with the Pretreatment Program (Section 4.0).

Detergent Waste

Discharge of detergents, surface active agents, or other substances which might cause excessive foaming in the POTW/WRF.

Sludges & Residue

Sludges, screenings, and other residues from the pretreatment of industrial wastes or from the cleaning of interceptors or sewer collection systems.

Dyes and Coloring Material

Discharge of any substance with objectionable color not removed in the treatment process, such as, but not limited to, dye wastes and vegetable tanning solutions, where the dye is used by Liberty Utilities, or one or more of its agents, as a tracer. Discharge of portable toilet contents utilizing dyes is strictly prohibited.

Applies to all **WASTEWATER** service areas
PART FIFTEEN
INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

Petroleum Oil

Nonbiodegradable cutting oil, or products of mineral oil origin, in amounts that will cause Interference or Pass Through.

Other Pollutants

Other pollutants which result in the presence of toxic gases, vapors, or fumes within the POTW in a quantity that may cause acute worker health and safety problems.

3.3 State Pretreatment Standards

IUs must comply with AAC R18-9-A905(A)(8) – Effluent guidelines and standards.

3.4 Local Limits

Liberty Utilities is authorized to establish Local Limits pursuant to 40 CFR 403.5(c). Any waste which, at the point of discharge into a sewer, contains any contaminant at a concentration in excess of the limits set out Title 18, Chapter 4 of the Arizona Administrative Code. or as more specifically defined in the tables below. All concentrations are expressed as total concentrations which includes all forms of contaminants, whether dissolved or undissolved. The concentration limits apply to both grab and composite samples. Contaminant definitions and methods of analysis are outlined in standard methods.

A. The following pollutant limits are established to protect against Pass Through and Interference. No person shall discharge wastewater containing in excess of the following Daily Maximum Limits:

Applies to all **WASTEWATER** service areas

PART FIFTEEN

INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

CONVENTIONAL POLLUTANTS [mg/L]		
	Monthly Average	Daily Maximum
Biochemical Oxygen Demand (BOD)	350	525
Chemical Oxygen Demand (COD)	1000	1500
Ammonia	55	80
Total Nitrogen- as NO3	100	150
Oil and Grease'	64	96
Suspended Solids	350	525

ORGANIC CONTAMINANTS (Daily Maximum)	
Benzene	Reserved
Ethyl Benzene	Reserved
Toluene	Reserved
Xylenes	Reserved
Reserved	Reserved
Chloroform	Reserved
Total Oil and Grease (hydrocarbons)	96
Perfluoroalkyl Substances (PFAS)	4 parts per trillion

ISSUED BY:
Moses Thompson, President
Liberty Utilities (LITCHFIELD PARK Water & Sewer) Corp.
14920 W Camelback Rd
Litchfield Park, AZ 85340
Decision No. XXXX

Applies to all **WASTEWATER** service areas

PART FIFTEEN
INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

TRACE METALS	
PARAMETER	Daily Average Effluent Limitation (mg/L)
Antimony (Sb)	0.0048
Arsenic (As)	0.008
Beryllium (Be)	0.008
Cadmium (Cd)	0.012
Chloride (CI)	Reserved
Chromium (Cr)	0.0238
Cobalt (Co)	Reserved
Copper (Cu)	Reserved
Cyanide (CN)	Reserved
Fluoride (F)	3.00
Iron (Fe)	Reserved
Lead (Pb)	0.13
Manganese (Mn)	Reserved
Mercury (Hg)	0.005
Molybdenum (Mo)	Reserved
Nitrate (NO3)	100

Applies to all **WASTEWATER** service areas
PART FIFTEEN
INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

Nickel (Ni)	0.242
Selenium (Se)	0.142
Silver (Ag)	Reserved
Sulfate (SO4)	Reserved
Sulfide (S)	N/A
Thallium (TI)	0.005
Zinc (Zn)	Reserved

The above limits apply at the point where the wastewater is discharged to the POTW/WRF. All concentrations for metallic substances are for total metal unless indicated otherwise. Liberty Utilities may impose mass limitations in addition to the concentration-based limitations above.

Liberty Utilities may accept certain pollutants which are compatible with the Liberty Utilities – PVWRF or SWRF treatment processes; however, the IU shall pay a surcharge, established based on quantity, to cover the costs of such treatment. Any surcharge shall be at cost.

3.5 Corporation Right of Revision

Liberty Utilities reserves the right to establish, by agreement or in individual wastewater discharge permits, more stringent Pretreatment Standards or Requirements on discharges to the POTW/WRF consistent with the purpose of this Tariff.

3.6 Dilution

No IU shall ever increase the use of process water, or in any way attempt to dilute a discharge, as a partial or complete substitute for adequate treatment to achieve compliance with a discharge limitation unless expressly authorized by an applicable Pretreatment Standard or Requirement. Liberty Utilities may impose mass limitations on IU who are using dilution to meet applicable Pretreatment Standards or Requirements, or in other cases when the imposition of mass limitations is appropriate.

Applies to all **WASTEWATER** service areas

PART FIFTEEN

INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

SECTION 4 - PRETREATMENT PROGRAM

This Pretreatment Program shall apply to all Non-Residential Dischargers, IUs, or users subject to the National Categorical Pretreatment Standards discharging to the Liberty Utilities – PVWRF and SWRF.

4.1 Administration

Except as otherwise provided herein, Liberty Utilities shall administer, implement, and enforce the provisions of the Pretreatment Program. Liberty Utilities may delegate some or all these duties to duly authorized Liberty Utilities employees.

4.2 National Categorical Pretreatment Standards

IUs must comply with the categorical Pretreatment Standards found in 40 CFR Chapter I, Subchapter N, Parts 405-471.

A. Where a categorical Pretreatment Standard is expressed only in terms of either the mass or the concentration of a pollutant in wastewater, Liberty Utilities may impose equivalent concentration or mass limits.

B. When the limits in a categorical Pretreatment Standard are expressed only in terms of mass of pollutant per unit of production, the Liberty Utilities may convert the limits to equivalent limitations expressed either as mass of pollutant discharged per day or effluent concentration for purposes of calculating effluent limitations applicable to individual IUs.

C. When wastewater subject to a categorical Pretreatment Standard is mixed with wastewater not regulated by the same Standard, Liberty Utilities shall impose an alternate limit in accordance with 40 CFR § 403.6(e).

D. A user may obtain a net/gross adjustment to a categorical pretreatment standard in accordance with 40 CFR § 403.15.

E. All users subject to a categorical pretreatment standard shall comply with all requirements of such standard and shall also comply with any limitations and prohibitions contained in this article. Where the same pollutant is limited by more than one pretreatment standard, the limitations which are more stringent shall prevail. Compliance with categorical pretreatment standards for existing sources shall be within the timeframe specified in the applicable categorical pretreatment standard. Compliance with categorical pretreatment standards for new sources shall be upon commencement of discharge.

F. Liberty Utilities may establish more stringent pretreatment standards, or additional Liberty Utilities, site specific effluent limits, when, in its judgment, such limitations are necessary to implement the objectives of the Pretreatment Program.

Applies to all **WASTEWATER** service areas

PART FIFTEEN

INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

4.3 State Pretreatment Standards

In addition to the requirements of this Pretreatment Program, IUs must comply with AAC R18-9-A906.

4.4 Local Regulatory Limits

A. Liberty Utilities is authorized to establish Local Regulatory Limits pursuant to 40 CFR § 403.5(c).

B. Section 3.3 Pretreatment Standards establishes the Local regulatory Limits.

C. Liberty Utilities may develop BMPs for any significant industrial user or other user, as needed, to implement this Pretreatment Program.

D. These COPs are Pretreatment Standards.

4.4.1 Right of Revision

Liberty Utilities reserves the right to establish, by tariff, and subsequently in individual wastewater discharge permits, more stringent Standards or Requirements on discharges to the POTW consistent with the purpose of this Pretreatment Program.

4.5 Waste Discharge Permits

A waste discharge permit, as set forth in Section 6, is required for industrial and non-domestic wastewater generators for the following conditions:

a) Any discharge subject to National Categorical Pretreatment Standards.

b) Any Significant Industrial discharge as defined by Liberty Utilities.

c) Any discharger whose discharge would be in violation with Local Regulatory Limits detailed in the Pretreatment Standards.

d) Any discharger required by the State Pretreatment Standards to obtain a permit.

e) Any other discharger directed by Liberty Utilities to apply for a permit.

Permit applications and fees, violations and enforcement, and specific penalties are subject to the terms of the approved Tariff.

Applies to all **WASTEWATER** service areas

PART FIFTEEN

INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

SECTION 5

5.0 Pretreatment Facilities

IUs shall provide wastewater treatment as necessary to comply with this Pretreatment Program and shall achieve compliance with all categorical Pretreatment Standards, Local Limits, and the prohibitions set out in Section 3.0 of this Pretreatment Program within the time limitations specified by EPA, the State, or Liberty Utilities, whichever is more stringent. Any facilities necessary for compliance shall be provided, operated, and maintained at the IU's expense. Detailed plans describing such facilities and operating procedures shall be submitted to Liberty Utilities for review and shall be acceptable to Liberty Utilities before such facilities are constructed. The review of such plans and operating procedures shall in no way relieve the IU from the responsibility of modifying such facilities as necessary to produce a discharge acceptable to Liberty Utilities under the provisions of this Tariff. The IU shall be responsible for all costs incurred by Liberty Utilities in connection with reviewing the plans and operating procedures set forth in this Section and any specialty inspections that may be required at the sole discretion of Liberty Utilities.

5.1 Additional Pretreatment Measures

A. Whenever deemed necessary, Liberty Utilities may require IUs to restrict their discharge during peak flow periods, designate that certain wastewater be discharged only into specific sewers, relocate and/or consolidate points of discharge, separate sewage waste streams from industrial waste streams, and such other conditions as may be necessary to protect the POTW/WRF and determine the IU's compliance with the requirements of this Pretreatment Program.

B. Liberty Utilities may require any person discharging into the POTW/WRF to install and maintain, on their property and at their expense, a suitable storage and flow control facility to ensure equalization of flow. An individual wastewater discharge permit may be issued solely for flow equalization.

C. Grease, oil, and sand interceptors shall be provided when Liberty Utilities claims them necessary for the proper handling of wastewater containing excessive amounts of grease and oil, or sand; except that such interceptors shall not be required for residential users. All interception units shall be of a type and capacity approved by Liberty Utilities, shall be so located to be easily accessible for cleaning and inspection. Such interceptors shall be inspected, cleaned, and repaired by the IU at their expense.

D. IUs with the potential to discharge flammable substances may be required to install and maintain an approved combustible gas detection meter.

Applies to all **WASTEWATER** service areas

PART FIFTEEN

INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

5.2 Accidental Discharge/Slug Discharge Control Plans

Liberty Utilities shall evaluate whether each SIU needs an accidental discharge/slug discharge control plan or other action to control Slug Discharges. Liberty Utilities may require any IU to develop, submit for approval, and implement such a plan or take such other action that may be necessary to control Slug Discharges. Alternatively, Liberty Utilities may develop such a plan for any IU. An accidental discharge/slug discharge control plan shall address, at a minimum, the following:

A. Description of discharge practices, including non-routine batch discharges

B. Description of stored chemicals

C. Procedures for immediately notifying Liberty Utilities of any accidental or Slug Discharge, as required by Sections 5.2, 14.2 and 15 of this Pretreatment Program

D. Procedures to prevent adverse impact from any accidental or Slug Discharge. Such procedures include, but are not limited to, inspection and maintenance of storage areas, handling and transfer of materials, loading and unloading operations, control of plant site runoff, worker training, building of containment structures or equipment, measures for containing toxic organic pollutants, including solvents, and/or measures and equipment for emergency response.

5.3 Hauled Wastewater

A. Septic tank waste may be introduced into the POTW/WRF only at locations designated by Liberty Utilities, and at such times as are established by Liberty Utilities. Such waste shall not violate Section 3 of this Pretreatment Program, or any other requirements established by Liberty Utilities. Liberty Utilities may require septic tank waste haulers to obtain individual wastewater discharge permits.

B. Industrial Waste:

a. Liberty Utilities will require haulers of industrial waste to obtain individual wastewater discharge permits.
b. Liberty Utilities will require generators of hauled industrial waste to obtain individual wastewater discharge permits.
c. Liberty Utilities also may prohibit the disposal of hauled industrial waste. The discharge of hauled industrial waste is subject to all other requirements of the Pretreatment Program.
d. Industrial waste haulers may discharge loads only at locations designated by Liberty Utilities. No load may be discharged without prior consent of Liberty Utilities.

Applies to all **WASTEWATER** service areas
PART FIFTEEN
INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

e. Liberty Utilities may collect samples of each hauled load to ensure compliance with applicable Pretreatment Standards.
f. Liberty Utilities may require the industrial waste hauler to provide a waste analysis of any load prior to discharge.
g. Industrial waste haulers must provide a waste tracking form for every load. This form shall include, at a minimum, the name and address of the industrial waste hauler, permit number, truck identification, names and addresses of sources of waste, and volume and characteristics of waste. The form shall identify the type of industry, known or suspected waste constituents, and whether any wastes are RCRA hazardous wastes.

SECTION 6 - INDIVIDUAL WASTEWATER DISCHARGE PERMITS

6.1 Wastewater Analysis

When requested by Liberty Utilities, an IU must submit information on the nature and characteristics of its wastewater within 30 days of the request. Liberty Utilities is authorized to prepare a form for this purpose and may periodically require IUs to update this information.

6.2 Individual Wastewater Discharge Permit Requirement

A. No SIU shall discharge wastewater into the POTW/WRF without first obtaining an individual wastewater discharge permit from Liberty Utilities, except that a SIU that has filed a timely application pursuant to Sections 3.0 and 3.1 of this Tariff may continue to discharge for the time period specified therein.

B. Liberty Utilities may require other IUs to obtain individual wastewater discharge permits as necessary to carry out the purposes of this Tariff.

C. Any violation of the terms and conditions of an individual wastewater discharge permit shall be deemed a violation of this Tariff and subjects the wastewater discharge permittee to the sanctions set out in the Pretreatment Program. Obtaining an individual wastewater discharge permit does not relieve a permittee of its obligation to comply with all Federal

D. and State Pretreatment Standards or Requirements or with any other requirements of Federal, State, and local law.

Applies to all **WASTEWATER** service areas

PART FIFTEEN

INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

6.3 Individual Wastewater Discharge Permitting: Existing Connections

Any IU required to obtain an individual wastewater discharge permit who was discharging wastewater into the POTW/WRF prior to the effective date of this Pretreatment Program and who wishes to continue such discharges in the future, shall, within 90 days after said date, apply to Liberty Utilities for an individual wastewater discharge permit in accordance with Section 6.5 of this Pretreatment Program, and shall not cause or allow discharges to the POTW/WRF to continue after 30 days of the effective date of this Tariff except in accordance with an individual wastewater discharge permit issued by Liberty Utilities.

6.4 Individual Wastewater Discharge Permitting: New Connections

Any IU required to obtain an individual wastewater discharge permit who proposes to begin or recommence discharging into the POTW/WRF must obtain such permit prior to the beginning or recommencing of such discharge. An application for this individual wastewater discharge permit, in accordance with Section 6.5 of this Tariff, must be filed at least 90 days prior to the date upon which any discharge will begin or recommence.

6.5 Individual Wastewater Discharge Permit Application Contents

A. All IUs required to obtain an individual wastewater discharge permit must submit a permit application. Liberty Utilities may require IUs to submit all, or some of the following applicable information as part of a permit application:

1. Identifying Information.
    a. The name and address of the facility, including the name of the operator and owner.
    b. Contact information, description of activities, facilities, and plant production processes on the premises.

2. Environmental Permits. A list of any environmental control permits held by or for the facility. For permits that are required or currently pending, a description of the status of each permit.
3. Description of Operations.

    a. A brief description of the nature, average rate of production (including each product produced by type, amount, processes, and rate of production), and standard industrial classifications of the operation(s) carried out by such IU. This description should include a schematic process diagram, which indicates points of discharge to the POTW/WRF from the regulated processes.

Applies to all **WASTEWATER** service areas

PART FIFTEEN
INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

b. Types of waste generated, and a list of all raw materials and chemicals used, or stored at the facility, which are, or could accidentally or intentionally be, discharged to the POTW/WRF.

c. Number and type of employees, hours of operation, and proposed or actual hours of operation.

d. Type and number of raw materials processed (average and maximum per day).

e. Site plans, floor plans, mechanical and plumbing plans, and details to show all sewers, floor drains, and appurtenances by size, location, and elevation, and all points of discharge.

4. Time and duration of discharges.

5. The location for monitoring all waste covered by the permit.

6. Flow Measurement. Information showing the measured average daily and maximum daily flow, in gallons per day, to the POTW/WRF from regulated process streams and other streams, as necessary, to allow use of the combined waste stream formula set out in 40 CFR 403.6(e).

7. Measurement of Pollutants.
   a. The categorical Pretreatment Standards applicable to each regulated process and any new categorically regulated processes for Existing Sources.
   b. The results of sampling and analysis identifying the nature and concentration, and/or mass, where required by the Standard or by Liberty Utilities, of the regulated pollutants in the discharge from each regulated process.
   c. Instantaneous, Daily Maximum, and long-term average concentrations, or mass, where required, shall be reported.

   d. The sample shall be representative of daily operations and shall be analyzed in accordance with procedures set out in Sections 7.7.8, 7.7.10, 7.711, 8.1, and 9.0 of this Tariff. Where the Standard requires compliance with a BMP, COP, or pollution prevention alternative, the IU shall submit documentation as required by Liberty Utilities, or the applicable Standards to determine compliance with the Standard.

   e. Sampling must be performed in accordance with procedures set out in Sections 7.7.8, 7.7.10, 7.711, 8.1, and 9.0 of this Tariff of the Pretreatment Program.

Applies to all **WASTEWATER** service areas
PART FIFTEEN
INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

8. Any other information may be deemed necessary by Liberty Utilities to evaluate the permit application.

9. Incomplete, or inaccurate applications, will not be processed and will be returned to the IU for revision.

6.6 Application Signatories and reports

A. All wastewater discharge permit applications, IU reports and certification statements must be signed by an Authorized Representative of the IU and contain the certification statement in Section 7.7.14.

B. If the designation of an Authorized Representative is no longer accurate because a different individual or position has responsibility for the overall operation of the facility or overall responsibility for environmental matters for the company, a new written authorization satisfying the requirements of this Section must be submitted to Liberty Utilities prior to, or together with, any reports to be signed by an Authorized Representative.

6.7 Individual Wastewater Discharge Permit Decisions

Liberty Utilities will evaluate the data furnished by the IU and may require additional information, if necessary. Within 30 days of receipt of a complete permit application, Liberty Utilities will determine whether to issue an individual wastewater discharge permit. Liberty Utilities may deny any application for an individual wastewater discharge permit.

Applies to all **WASTEWATER** service areas

PART FIFTEEN

INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

SECTION 7 - INDIVIDUAL WASTEWATER DISCHARGE PERMIT ISSUANCE

7.1 Individual Wastewater Discharge Permit Duration

An individual wastewater discharge permit shall be issued for a specified time period, not to exceed five (5) years from the effective date of the permit. An individual wastewater discharge permit may be issued for a period less than five (5) years, at the discretion of Liberty Utilities. Each individual wastewater discharge permit will indicate a specific date upon which it will expire.

7.2 Individual Wastewater Discharge Permit Contents

An individual wastewater discharge permit shall include such conditions as are deemed reasonably necessary by Liberty Utilities to prevent Pass Through, or Interference, protect the quality of the water body receiving the POTW/WRF effluent, protect worker health and safety, facilitate sludge management and disposal, and protect against damage to the POTW/WRF.

A. Individual wastewater discharge permits must contain:

1. A statement that indicates the wastewater discharge permit issuance date, expiration date and effective date.

2. A statement that the wastewater discharge permit is nontransferable.

3. Effluent limits, including Best Management Practices, based on applicable Pretreatment Standards.

4. Self-monitoring, sampling, reporting, notification, and record-keeping requirements. These requirements shall include an identification of pollutants (or best management practice) to be monitored, sampling location, sampling frequency, and sample type based on Federal, State, and local law.

5. A statement of applicable civil and criminal penalties for violation of the Pretreatment Standards and Requirements, and any applicable compliance schedule. Such a schedule may not extend the time for compliance beyond that required by applicable Federal, State, or local law.

6. Requirements to control Slug Discharge, if determined by Liberty Utilities to be necessary.

Applies to all **WASTEWATER** service areas

PART FIFTEEN
INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

B. Individual wastewater discharge permits may contain, but need not be limited to, the following conditions:

1. Limits on the average and/or maximum rate of discharge, time of discharge, and/or requirements for flow regulation and equalization.

2. Requirements for the installation of pretreatment technology, pollution control, or construction of appropriate containment devices, designed to reduce, eliminate, or prevent the introduction of pollutants into the treatment works.

3. Requirements for the development and implementation of spill control plans or other special conditions including management practices necessary to adequately prevent accidental, unanticipated, or non-routine discharges.

4. Development and implementation of waste minimization plans to reduce the amount of pollutants discharged to the POTW/WRF for the term of the individual wastewater discharge permit.

5. The unit charge or schedule of IU charges and fees for the management of the wastewater discharged to the POTW/WRF.

6. Requirements for installation and maintenance of inspection and sampling facilities and equipment, including flow measurement devices.

7. A statement that compliance with the individual wastewater discharge permit does not relieve the permittee of responsibility for compliance with all applicable Federal and State Pretreatment Standards, including those which become effective during the term of the individual wastewater discharge permit.

8. Other conditions as deemed appropriate by Liberty Utilities to ensure compliance with this Pretreatment Program, and State and Federal laws, rules, and regulations.

Applies to all **WASTEWATER** service areas
PART FIFTEEN
INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

7.3 Permit Modification

Liberty Utilities may modify an individual wastewater discharge permit for good cause, including, but not limited to, the following reasons:

A. To incorporate any new or revised Federal, State, or local Pretreatment Standards or Requirements.

B. To address significant alterations, or additions to the IU's operation, processes, or wastewater volume or character since the time of the individual wastewater discharge permit issuance

C. A change in the POTW/WRF that requires either a temporary or permanent reduction or elimination of the authorized discharge.

D. Information indicating that the permitted discharge poses a threat to a Liberty Utilities POTW/WRF, Liberty Utilities personnel, or the receiving waters.

E. Violation of any terms or conditions of the individual wastewater discharge permit.

F. Misrepresentations, or failure to fully disclose all relevant facts, in the wastewater discharge permit application or in any required reporting.

G. Revision of, or a grant of variance, from categorical Pretreatment Standards pursuant to 40 CFR 403.13.

H. To correct typographical, or other errors in the individual wastewater discharge permit.

I. To reflect a transfer of the facility ownership or operation to a new owner or operator were requested in accordance with Section 6.7.

7.4 Individual Wastewater Discharge Permit Transfer

Individual wastewater discharge permits may be not be transferred. New owner or operator shall apply for a new discharge permit 60 days prior to the date of facility transfer. Failure of new owner or operator to apply for a new discharge permit will render the existing individual wastewater permit void as of the date of facility transfer.

Applies to all **WASTEWATER** service areas

PART FIFTEEN

INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

7.5 Individual Wastewater Discharge Permit Revocation

Liberty Utilities may revoke an individual wastewater discharge permit for good cause, including, but not limited to, the following reasons:

A. Failure to notify Liberty Utilities of significant changes to the wastewater prior to the changed discharge.

B. Failure to provide prior notification to Liberty Utilities of changed conditions pursuant to Section 6.3 of this Document.

C. Misrepresentation or failure to fully disclose all relevant facts in the wastewater discharge permit application.

D. Falsifying self-monitoring reports and certification statements.

E. Tampering with monitoring equipment.

F. Refusing to allow Liberty Utilities timely access to the facility premises and records.

G. Failure to meet effluent limitations.

H. Failure to pay fines.

I. Failure to pay sewer charges.

J. Failure to meet compliance schedules.

K. Failure to complete a wastewater survey or the wastewater discharge permit application.

L. Failure to provide advance notice of the transfer of business ownership of a permitted facility.

M. Violation of any Pretreatment Standard or Requirement, or any terms of the wastewater discharge permit or this Pretreatment Program.

Applies to all **WASTEWATER** service areas

PART FIFTEEN

INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

Individual wastewater discharge permits will be voidable upon cessation of operations or transfer of business ownership. All individual wastewater discharge permits issued to an IU are void upon the issuance of a new individual wastewater discharge permit to that IU.

7.6 Individual Wastewater Discharge Permit Reissuance

An IU with an expiring individual wastewater discharge permit shall apply for individual wastewater discharge permit reissuance by submitting a complete permit application, in accordance with Section 6.5 of this Pretreatment Program, a minimum of 90 days prior to the expiration of the IU's existing individual wastewater discharge permit.

7.7 Reporting Requirements

7.7.1 Metering

If required by the individual wastewater permit approved by Liberty Utilities, the IU shall install a metering device of a form and at a location acceptable to Liberty Utilities.

Unless designated to the IU in the individual wastewater permit, Liberty Utilities will be responsible for the reading of water and/or wastewater meters when installed in discharger's establishment.

Meters will always be accessible to Liberty Utilities and/or the applicable Liberty Utilities' representatives.

7.7.2 Baseline Monitoring Reports

Within either one hundred eighty (180) days after the effective date of a categorical Pretreatment Standard, or the final administrative decision on a category determination under 40 CFR 403.6(a)(4), whichever is later, existing Categorical IUs currently discharging to or scheduled to discharge to the POTW/WRF shall submit to Liberty Utilities a report which contains the information listed in paragraph B, below. At least ninety (90) days prior to commencement of their discharge, New Sources, and sources that become Categorical IUs subsequent to the promulgation of an applicable categorical Standard, shall submit to Liberty Utilities a report which contains the information listed in paragraph B, below. A New Source shall report on the method of pretreatment it intends to use to meet applicable categorical Standards. A New Source also shall give estimates of its anticipated flow and quantity of pollutants to be discharged.

Applies to all **WASTEWATER** service areas

PART FIFTEEN
INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

A. IUs described above shall submit the information set forth below:

1. All information required in Section 4.5 (a), Section 4.5 b, Section c, and Section 4.5d.

2. Measurement of pollutants.

    a. The IU shall provide the information required in Section 6.5.

    b. The IU shall take a minimum of one representative sample to compile that data necessary to comply with the requirements of this paragraph.

    c. Samples should be taken immediately downstream from pretreatment facilities (POTW/WRF) if such exist or immediately downstream from the regulated process if no pretreatment exists. If other wastewaters are mixed with the regulated wastewater prior to pretreatment the IU should measure the flows and concentrations necessary to allow use of the combined waste stream formula in 40 CFR 403.6(e) to evaluate compliance with the Pretreatment Standards.

    d. Where an alternate concentration or mass limit has been calculated in accordance with 40 CFR 403.6(e) this adjusted limit along with supporting data shall be submitted to Liberty Utilities.

    e. Sampling and analysis shall be performed in accordance with Sections 7.7.8, 7.7.10, 7.711, 8.1, and 9.0.

    f. Liberty Utilities may allow the submission of a baseline report which utilizes only historical data so long as the data provides information sufficient to determine the need for industrial pretreatment measures.

    g. The baseline report shall indicate the time, date and place of sampling and methods of analysis, and shall certify that such sampling and analysis is representative of normal work cycles and expected pollutant Discharges to the POTW/WRF.

Applies to all **WASTEWATER** service areas
PART FIFTEEN
INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

3. Compliance Certification: A statement, reviewed by the IU's Authorized Representative as defined in Section 1.4.C and certified by a qualified professional, indicating whether Pretreatment Standards are being met on a consistent basis, and, if not, whether additional operation and maintenance (O&M) and/or additional pretreatment is required to meet the Pretreatment Standards and Requirements.

4. Compliance Schedule: If additional pretreatment and/or O&M will be required to meet the Pretreatment Standards, the shortest schedule by which the IU will provide such additional pretreatment and/or O&M must be provided. The completion date in this schedule shall not be later than the compliance date established for the applicable Pretreatment Standard. A compliance schedule pursuant to this Section must meet the requirements set out in Section 6.2 of this Pretreatment Program.

5. Signature and Report Certification: All baseline monitoring reports must be certified in accordance with Section 7.7.14 of this Document and signed by an Authorized Representative as defined in Section 1.4.C.

7.7.3 Compliance Schedule Progress Reports

The following conditions shall apply to the compliance schedule required this Pretreatment Program:

A. The schedule shall contain progress increments in the form of dates for the commencement and completion of major events leading to the construction and operation of additional pretreatment required for the IU to meet the applicable Pretreatment Standards (such events include, but are not limited to, hiring an engineer, completing preliminary and final plans, executing contracts for major components, commencing and completing construction, and beginning and conducting routine operation).

B. No increment referred to above shall exceed nine (9) months.

C. The IU shall submit a progress report to Liberty Utilities no later than fourteen (14) days following each date in the schedule and the final date of compliance including, as a minimum, whether it complied with the increment of progress, the reason for any delay, and, if appropriate, the steps being taken by the IU to return to the established schedule.

Applies to all **WASTEWATER** service areas

PART FIFTEEN

INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

D. In no event shall more than nine (9) months elapse between such progress reports to Liberty Utilities and Categorical Pretreatment Standard Deadlines. Within ninety (90) days following the date for final compliance with applicable categorical Pretreatment Standards, or in the case of a New Source following commencement of the introduction of wastewater into the POT/WRF, any IU subject to such Pretreatment Standards and Requirements shall submit to Liberty Utilities a report containing the information described in Section 7.0 of this Pretreatment Program. For IUs subject to equivalent mass or concentration limits established in accordance with the procedures in Section 3.0, this report shall contain a reasonable measure of the IU's long term production rate. For all other IUs subject to categorical Pretreatment Standards expressed in terms of allowable pollutant discharge per unit of production (or other measure of operation), this report shall include the IU's actual production during the appropriate sampling period. All compliance reports must be signed and certified in accordance with Section 8 of this Pretreatment Program. All sampling will be done in conformance with 7.7.8, 7.7.10, 7.711, 8.1, and 9.0.

7.7.4 Periodic Compliance Reports

Except as specified in Section 8, all IUs must, at a frequency determined by Liberty Utilities, submit no less than once per year (January 31) a report indicating the nature and concentration of pollutants in the discharge which are limited by Pretreatment Standards and the measured or estimated average and maximum daily flows for the reporting period. In cases where the Pretreatment Standard requires compliance with a BMP, or pollution prevention alternative, the IU must submit documentation required by Liberty Utilities or the Pretreatment Standard necessary to determine the compliance status of the IU.

A. Pursuant to 40 CFR 403.12(e)(2), Liberty Utilities may authorize an IU subject to a categorical Pretreatment Standard to forego sampling of a pollutant regulated by a categorical Pretreatment Standard if the IU has demonstrated through sampling and other technical factors that the pollutant is neither present nor expected to be present in the Discharge or is present only at background levels from intake water and without any increase in the pollutant due to activities of the IU. This authorization is subject to the following conditions:

Applies to all **WASTEWATER** service areas

PART FIFTEEN
INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

1. The waiver may be authorized where a pollutant is determined to be present solely due to sanitary wastewater discharged from the facility provided that the sanitary wastewater is not regulated by an applicable categorical Standard and otherwise includes no process wastewater.

2. The monitoring waiver is valid only for the duration of the effective period of the individual wastewater discharge permit, but in no case longer than five (5) years. The IU must submit a new request for the waiver before the waiver can be granted for each subsequent individual wastewater discharge permit.

3. In making a demonstration that a pollutant is not present, the IU must provide data from at least one sampling of the facility's process wastewater prior to any treatment present at the facility that is representative of all wastewaters from all processes.

4. The request for a monitoring waiver must be signed in accordance with Section 1.4(C) and include the certification statement in 7.7.14 (40 CFR 403.6(a)(2)(ii)).

5. Non-detectable sample results may be used only as a demonstration that a pollutant is not present if the EPA approved method from 40 CFR Part 136 with the lowest minimum detection level for that pollutant was used in the analysis.

6. Any grant of the monitoring waiver by Liberty Utilities must be included as a condition in the IU's permit. The reasons supporting the waiver and any information submitted by the IU in its request for the waiver must be maintained by Liberty Utilities for 3 years after expiration of the waiver.

7. Upon approval of the monitoring waiver and revision of the IU's permit by Liberty Utilities, the IU must certify on each report with the statement in Section 8.0 below, that there has been no increase in the pollutant in its waste stream due to activities of the IU.

8. In the event that a waived pollutant is found to be present or is expected to be present because of changes that occur in the IU's operations, the IU must immediately comply with the monitoring requirements of Section 7.1.4, or other more frequent monitoring requirements imposed by Liberty Utilities, and notify Liberty Utilities.

9. This provision does not supersede certification processes and requirements established in categorical Pretreatment Standards, except as otherwise specified in the categorical Pretreatment Standard.

Applies to all **WASTEWATER** service areas

PART FIFTEEN

INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

B. Reduced reporting is not available to IUs that have in the last two (2) years been in Significant Noncompliance, as defined in Section 10 of this Pretreatment Program. In addition, reduced reporting is not available to an IU with daily flow rates, production levels, or pollutant levels that vary so significantly that, in the opinion of Liberty Utilities, decreasing the reporting requirement for this IU would result in data that are not representative of conditions occurring during the reporting period.

C. All periodic compliance reports must be signed and certified in accordance with Section 7.1.14 of this Pretreatment Program.

D. All wastewater samples must be representative of the IU's discharge. Wastewater monitoring and flow measurement facilities shall be properly operated, kept clean, and always maintained in good working order. The failure of an IU to keep its monitoring facility in good working order shall not be grounds for the IU to claim that sample results are unrepresentative of its discharge.

E. Pursuant to 40 CFR 403.12(g)(6), if an IU subject to the reporting requirement in this Section 7 monitors any regulated pollutant at the appropriate sampling location more frequently than required by Liberty Utilities, using the procedures prescribed in 7.7.8, 7.7.10, 7.711, 8.1, and 9.0 of this Pretreatment Program, the results of this monitoring shall be included in the report.

7.7.5 Reports of Changed Conditions

Each IU must notify Liberty Utilities of any significant changes to the IU's operations or system which might alter the nature, quality, or volume of its wastewater at least ninety (90) days before the change.

A. Liberty Utilities may require the IU to submit such information as may be deemed necessary to evaluate the changed condition, including the submission of a wastewater discharge permit application under Section 4.5 of this Pretreatment Program.

B. Liberty Utilities may issue an individual wastewater discharge permit under Section 6.5 of this Pretreatment Program or modify an existing wastewater discharge permit under Section 6 of this Pretreatment Program in response to changed conditions or anticipated changed conditions.

Applies to all **WASTEWATER** service areas

PART FIFTEEN

INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

7.7.6 Reports of Potential Problems

A. In the case of any Discharge, including, but not limited to, accidental discharges, discharges of a non-routine, episodic nature, a non-customary batch discharge, a Slug Discharge, or Slug Load, that might cause potential problems for the POTW/WRF, the IU shall telephone and notify Liberty Utilities within two hours of the incident. This notification shall include the location of the discharge, type of waste, concentration and volume, if known, and corrective actions taken by the IU.

Within five (5) days following such Discharge, the IU shall, unless waived by Liberty Utilities, submit a detailed written report describing the cause(s) of the discharge and the measures to be taken by the IU to prevent similar future occurrences. Such notification shall not relieve the IU of any expense, loss, damage, or other liability which might be incurred as a result of damage to the POTW/WRF, natural resources, or any other damage to person or property; nor shall such notification relieve the IU of any fines, penalties, or other liability which may be imposed pursuant to this Pretreatment Program.

B. A notice shall be permanently posted on the IU's bulletin board or other prominent place advising employees who to call in the event of a discharge described in paragraph A, above. Employers shall ensure that all employees who could cause such a discharge to occur, are advised of the emergency notification procedure.

C. SIUs are required to notify Liberty Utilities immediately of any changes at its facility affecting the potential for a Slug Discharge.

7.7.7 Reports from Unpermitted IUs

All IUs not required to obtain an individual wastewater discharge permit shall provide reports required under this Tariff at Liberty Utilities' request.

Applies to all **WASTEWATER** service areas

PART FIFTEEN

INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

7.7.8 Notice of Violation/Repeat Sampling and Reporting

If sampling performed by an IU indicates a violation, the IU must notify Liberty Utilities within twenty-four (24) hours of becoming aware of the violation. The IU shall also repeat the sampling and analysis and submit the results of the repeat analysis to Liberty Utilities within thirty (30) days after becoming aware of the violation. Resampling by the IU is not required if Liberty Utilities performs sampling at the IU's facility at least once a month, or if Liberty Utilities performs sampling at the IU between the time when the initial sampling was conducted and the time when the IU or Liberty Utilities receives the results of this sampling, or if Liberty Utilities has performed the sampling and analysis in lieu of the IU.

7.7.9 Notification of the Discharge of Hazardous Waste

A. Any IU who commences the discharge of hazardous waste shall notify Liberty Utilities, the EPA Regional Waste Management Division Director, and State hazardous waste authorities, in writing, of any discharge into the POTW/WRF of a substance which, if otherwise disposed of, would be a hazardous waste under 40 CFR Part 261. Such notification must include the name of the hazardous waste as set forth in 40 CFR Part 261, the EPA hazardous waste number, and the type of discharge (continuous, batch, or other). If the IU discharges more than one hundred (100) kilograms of such waste per calendar month to the POTW/WRF, the notification also shall contain the following information to the extent such information is known and readily available to the IU: an identification of the hazardous constituents contained in the wastes, an estimation of the mass and concentration of such constituents in the waste stream discharged during that calendar month, and an estimation of the mass of constituents in the waste stream expected to be discharged during the following twelve (12) months. All notifications must take place no later than one hundred and eighty (180) days after the discharge commences. Any notification under this paragraph needs to be submitted only once for each hazardous waste discharged. However, notifications of changed conditions must be submitted under Section 6.5 of this Pretreatment Program. The notification requirement in this Section does not apply to pollutants already reported by IUs subject to categorical Pretreatment Standards under the self-monitoring requirements of Section 7.7.13 of this Pretreatment Program.

B. Dischargers are exempt from the requirements of paragraph A, above, during a calendar month in which they discharge no more than fifteen (15) kilograms of hazardous wastes, unless the wastes are acute hazardous wastes as specified in 40 CFR 261.30(d) and 261.33(e). Discharge of more than fifteen (15) kilograms of non-acute hazardous wastes in a calendar month, or of any quantity of acute hazardous wastes as specified in 40 CFR 261.30(d) and 261.33(e), requires a onetime notification. Subsequent months during which the IU discharges more than such quantities of any hazardous waste do not require additional notification.

Applies to all **WASTEWATER** service areas

PART FIFTEEN

INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

C. In the case of any new regulations under section 3001 of RCRA identifying additional characteristics of hazardous waste or listing any additional substance as a hazardous waste, the IU must notify Liberty Utilities, the EPA Regional Waste Management Waste Division Director, and State hazardous waste authorities of the discharge of such substance within ninety (90) days of the effective date of such regulations.

D. In the case of any notification made under this Section, the IU shall certify that it has a program in place to reduce the volume and toxicity of hazardous wastes generated to the degree it has determined to be economically practical.

E. This provision does not create a right to discharge any substance not otherwise permitted to be discharged by this Pretreatment Program, a permit issued thereunder, or any applicable Federal or State law.

7.7.10 Analytical Requirements

All pollutant analyses, including sampling techniques, to be submitted as part of a wastewater discharge permit application or report shall be performed in accordance with the techniques prescribed in 40 CFR Part 136 and amendments thereto, unless otherwise specified in an applicable categorical Pretreatment Standard. If 40 CFR Part 136 does not contain sampling or analytical techniques for the pollutant in question, or where the EPA determines that the Part 136 sampling and analytical techniques are inappropriate for the pollutant in question, sampling and analyses shall be performed by using validated analytical methods at a State of Arizona certified lab or any other applicable sampling and analytical procedures, including procedures suggested by Liberty Utilities, or other parties approved by EPA.

Applies to all **WASTEWATER** service areas

PART FIFTEEN
INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

7.7.11 Sample Collection

Samples collected to satisfy reporting requirements must be based on data obtained through appropriate sampling and analysis performed during the period covered by the report, based on data that is representative of conditions occurring during the reporting period.

A. Except as indicated in Section B and C below, the IU must collect wastewater samples using 24-hour flow proportional composite sampling techniques, unless time proportional composite sampling or grab sampling is authorized by Liberty Utilities. Where time proportional composite sampling or grab sampling is authorized by Liberty Utilities, the samples must be representative of the discharge. Using protocols (including appropriate preservation) specified in 40 CFR Part 136 and appropriate EPA guidance, multiple grab samples collected during a 24-hour period may be composited prior to the analysis as follows: for cyanide, total phenols, and sulfides the samples may be composited in the laboratory or in the field; for volatile organics and oil and grease, the samples may be composited in the laboratory. Composite samples for other parameters unaffected by the compositing procedures as documented in approved EPA methodologies may be authorized by Liberty Utilities, as appropriate. In addition, grab samples may be required to show compliance with Local Limits.

B. Samples for oil and grease, temperature, pH, cyanide, total phenols, sulfides, and volatile organic compounds must be obtained using grab collection techniques.

C. For sampling required in support of baseline monitoring and 90 day compliance reports required in Sections 6.3, 6.4, 6.5 of the Pretreatment Program (40 CFR 403.12(b) and (d)), a minimum of four (4) grab samples must be used for pH, cyanide, total phenols, oil and grease, sulfide and volatile organic compounds for facilities for which historical sampling data do not exist; for facilities for which historical sampling data are available, Liberty Utilities may authorize a lower minimum. For the response required by paragraphs Section 6.4 (40 CFR 403.12(e) and 403.12(h)), the IU is required to collect the number of grab samples necessary to assess and assure compliance with applicable Pretreatment Standards and Requirements.

7.7.12 Date of Receipt of Reports

Written reports will be deemed to have been submitted on the date postmarked or if hand delivered, date received by Liberty Utilities.

Applies to all **WASTEWATER** service areas

PART FIFTEEN

INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

7.7.13 Recordkeeping

IUs subject to the reporting requirements of this Pretreatment Program shall retain, and make available for inspection and copying, all records of information obtained pursuant to any monitoring activities required by this Pretreatment Program, any additional records of information obtained pursuant to monitoring activities undertaken by the IU independent of such requirements, and documentation associated with Best Management Practices established under Sections 1.4 (4) and 7.2. Records shall include the date, exact place, method, and time of sampling, and the name(s) of the person(s) taking the samples; the dates analyses were performed; who performed the analyses; the analytical techniques or methods used; and the results of such analyses. These records shall remain available for a period of at least three (3) years. This period shall be automatically extended for the duration of any litigation concerning the IU or Liberty Utilities, or where the IU has been specifically notified of a longer retention period by Liberty Utilities.

7.7.14 Certification Statements

A. Certification of Permit Applications, IU Reports and Initial Monitoring Waiver. The following certification statement is required to be signed and submitted by: (i) IUs submitting permit applications in accordance with Section 4.5; (ii) IUs submitting baseline monitoring reports under Section 8; (iii) IUs submitting reports on compliance with the categorical Pretreatment Standard deadlines under Section 4.0; (iv) IUs submitting periodic compliance reports required by Section 7.7.4; and (v) IUs submitting an initial request to forego sampling of a pollutant on the basis of Section 6.2. The following certification statement must be signed by an Authorized Representative as defined in Section 1.4(C):

   a. I certify under penalty of law that this document and all attachments were prepared under my direction, or supervision, in accordance with a system designed to assure that qualified personnel properly gather and evaluate the information submitted. Based on my inquiry of the person or persons, who manage the system, or those persons directly responsible for gathering the information, the information submitted is, to the best of my knowledge and belief, true, accurate, and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations.

B. Annual Certification for Non-Significant Categorical IUs. A facility determined to be a Non-Significant Categorical IU by Liberty Utilities pursuant to Section 1.4.NA.3 and 40 CFR 403.3(v)(2) must annually submit the following certification statement signed in accordance with the signatory requirements in Section 1.3.C and 40 CFR 403.12. The following certification must accompany an alternative report required by Liberty Utilities:

Applies to all **WASTEWATER** service areas

PART FIFTEEN
INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

Based on my inquiry of the person or persons directly responsible for managing compliance with the categorical Pretreatment Standards under 40 CFR _____, I certify that, to the best of my knowledge and belief that during the period from _____ , _____ to _____, _____ [months, days, year]:

a) The facility described as _____ [facility name] met the definition of a Non-Significant Categorical IU a as described in Section 1.4.NA.3 of Liberty Utilities' Pretreatment Program and Tariff and 40 CFR 403.3(v)(2); and

b) The facility complied with all applicable Pretreatment Standards and requirements during this reporting period; and the facility never discharged more than 100 gallons of total categorical wastewater on any given day during this reporting period.

This compliance certification is based on the following information.

_____

_____

Applies to all **WASTEWATER** service areas

PART FIFTEEN

INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

SECTION 8 - COMPLIANCE MONITORING

8.1 Right of Entry: Inspection and Sampling

Liberty Utilities shall have the right to enter the premises of any IU to determine whether the IU is complying with all requirements of this Pretreatment Program and any individual wastewater discharge permit or order issued hereunder. IUs shall allow Liberty Utilities ready access to all parts of the premises for the purposes of inspection, sampling, records examination and copying, and the performance of any additional duties.

A. Where an IU has security measures in force which require proper identification and clearance before entry into its premises, the IU shall make necessary arrangements with its security guards so that, upon presentation of suitable identification, Liberty Utilities shall be permitted to enter without delay for the purposes of performing specific responsibilities.

B. Liberty Utilities shall have the right to set up on the IU's property or require installation of such devices as are necessary to conduct sampling and/or metering of the IU's operations.

   Liberty Utilities may require the IU to install monitoring equipment as necessary. The facility's sampling and monitoring equipment shall be maintained at all times in a safe and proper operating condition by the IU at its own expense. All devices used to measure wastewater flow and quality shall be calibrated no less than annually to ensure their accuracy.

C. Any temporary or permanent obstruction to safe and easy access to the facility to be inspected and/or sampled shall be promptly removed by the IU at the written or verbal request of Liberty Utilities and shall not be replaced. The costs of clearing such access shall be borne by the IU.

D. Unreasonable delays in allowing Liberty Utilities access to the IU's premises shall be a violation of this Pretreatment Program.

Applies to all **WASTEWATER** service areas

PART FIFTEEN

INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

8.2 Compliance with Pretreatment Program as a Term of Service

The Pretreatment Program is an approved Tariff under the ACC rules and regulations and is included as part of the Terms of Service for customers. Under AAC R14-2-609 and this Tariff, Liberty Utilities may terminate service for failure of the customer to provide the utility reasonable access to its equipment and property; a breach of a written contract for service, if there is the existence of an obvious hazard to the safety or health of the consumer or the general population, or for noncompliance with this tariff.

If Liberty Utilities has been refused access to a building, structure, or property, or any part thereof, and is able to demonstrate probable cause to believe that there may be a violation of the Pretreatment Program, or that there is a need to inspect and/or sample as part of a routine inspection and sampling program designed to verify compliance with the Pretreatment Program or any permit issued hereunder, or to protect the overall public health, safety and welfare of the community. These remedies are cumulative, and Liberty Utilities may elect to terminate service without recourse to the courts.

SECTION 9 - CONFIDENTIAL INFORMATION

Information and data on an IU obtained from reports, surveys, wastewater discharge permit applications, individual wastewater discharge permits, monitoring programs, and Liberty Utilities inspection and sampling activities, shall be available to the public without restriction, unless the IU specifically requests, and is able to demonstrate to the satisfaction of Liberty Utilities, that the release of such information would divulge information, processes, or methods of production entitled to protection as trade secrets under applicable State law. Any such request must be asserted at the time of submission of the information or data. When requested and demonstrated by the IU furnishing a report that such information should be held confidential, the portions of a report which might disclose trade secrets or secret processes shall not be made available for inspection by the public but shall be made available immediately upon request to governmental agencies for uses related to the NPDES program or pretreatment program, and in enforcement proceedings involving the person furnishing the report. Wastewater constituents and characteristics and other effluent data, as defined at 40 CFR 2.302 shall not be recognized as confidential information and shall be available to the public without restriction.

Applies to all **WASTEWATER** service areas

PART FIFTEEN
INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

SECTION 10 - PUBLICATION OF IUS IN SIGNIFICANT NONCOMPLIANCE

Liberty Utilities shall publish annually, in a newspaper of general circulation that provides meaningful public notice within the jurisdictions served by Liberty Utilities, a list of the IUs which, at any time during the previous twelve (12) months, were in Significant Noncompliance with applicable Pretreatment Standards and Requirements. The term Significant Noncompliance shall be applicable to all Significant IUs (or any other IU that violates paragraphs (C), (D) or (H) of this Section) and shall mean:

A. Chronic violations of wastewater discharge limits, defined here as those in which sixty six percent (66%) or more of all the measurements taken for the same pollutant parameter taken during a six (6) month period exceed (by any magnitude) a numeric Pretreatment Standard or Requirement, including Instantaneous Limits as defined in Sections 1.4.(T) and 6.6.7.c.

B. Technical Review Criteria (TRC) violations, defined in 40 CFR § 403.8(f)(vii)(B) as those in which thirty three percent (33%) or more of wastewater measurements taken for each pollutant parameter during a six (6) month period equals or exceeds the product of the numeric Pretreatment Standard or Requirement including Instantaneous Limits, as defined by Sections 1.4(T) and 6.6.7.cmultiplied by the applicable criteria (1.4 for BOD, TSS, fats, oils and grease, and 1.2 for all other pollutants except pH).

C. Any other violation of a Pretreatment Standard or Requirement as defined by Sections 4.5(e) and 7.7.14 and (Daily Maximum, long term average, Instantaneous Limit, or narrative standard) that Liberty Utilities determines has caused, alone or in combination with other discharges, Interference or Pass Through, including endangering the health of POTW/WRF personnel or the general public.

D. Any discharge of a pollutant that has caused imminent endangerment to the public or to the environment or has resulted in Liberty Utilities exercise of its emergency authority to halt or prevent such a discharge.

E. Failure to meet, within ninety (90) days of the scheduled date, a compliance schedule milestone contained in an individual wastewater discharge permit or enforcement order for starting construction, completing construction, or attaining final compliance.

F. Failure to provide within forty-five (45) days after the due date, any required reports, including baseline monitoring reports, reports on compliance with categorical Pretreatment Standard deadlines, periodic self-monitoring reports, and reports on compliance with compliance schedules.

G. Failure to accurately report noncompliance.

H. Any other violation(s), which may include a violation of BMP or COP, which Liberty Utilities determines will adversely affect the operation or implementation of the local pretreatment program.

Applies to all **WASTEWATER** service areas

PART FIFTEEN

INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

SECTION 11- ENFORCEMENT REMEDIES AND GUIDELINES

11.1 Utility Right to Shut off and Terminate Service.

The purpose of this Tariff is to is to prevent the introduction of pollutants into Liberty Utilities' WRF or a POTW that will interfere with its operation, including interference with its use or disposal of sludge, prevent the introduction of pollutants into a WRF/POTW that could adversely impact the treatment works or otherwise be incompatible with it, and to obtain compliance with all applicable laws and regulations by those regulated dischargers into the WRF/POTW.

11.2 Liberty Utilities will have sole and complete discretion to shut off wastewater services to any IU for any violation of any provision in this Tariff, or for any violation of any provision in the waste discharge permit in accordance with the terms and conditions of the waste discharge permit between an IU and Liberty Utilities.

11.3 Violation of this Tariff or of any provision of a waste discharge permit is cause for shutting off of or termination of service at Liberty Utilities' discretion. Liberty Utilities will notify the Arizona Corporation Commission at least two business days before it terminates service to any IU.

11.4 Shutting off of services for any violation of this Tariff or a wastewater discharge permit between an IU and Liberty Utilities will be in accordance with the terms of the wastewater discharge permit between an IU and Liberty Utilities. The wastewater discharge permit will provide for the suspension of wastewater flows from any IU for a violation of this Tariff or the applicable wastewater discharge permit. This is to ensure the integrity of Liberty Utilities' wastewater operations and avoid adverse impacts to the provision of safe and reliable service to other customers.

A. IU will provide contact information (including name, service address. contact address (if different), telephone number and email address as part of IU's request for service);
B. Liberty Utilities will contact IU with a written notification of non-compliance, whereby IU has five (5) calendar days to respond with a written plan for satisfactory correction and prevention of future violations;
C. Upon providing response, IU will then have 72 hours to implement plan and come into compliance, provided the plan is to Liberty Utilities' satisfaction;
D. Failure to come into compliance could then result in Liberty Utilities shutting off service to IU at Liberty Utilities' sole and complete discretion;
E. Under no circumstances can IU dispute the Liberty Utilities notification until after response and implementation of plan occurs and compliance is achieved.

Service will not be restored to IU until IU has resolved all outstanding violations and penalties to Liberty Utilities' satisfaction.

Applies to all **WASTEWATER** service areas

PART FIFTEEN
INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

11.5 IU must provide information to Liberty Utilities describing maximum average and peak wastewater flows discharged from IU's facility that IU is requesting Liberty Utilities collect and treat during a 24-hour period. Any exceedance of such wastewater flows may be considered a Slug Discharge/Load and a violation of this Tariff for purposes of enforcement and shutting off of services in Liberty Utilities' sole discretion.

11.6 Liberty Utilities will install metering and vault, and other equipment as necessary, so that it has the ability to shut off Indirect Discharge into it's the WRF/POTW when a violation by an IU has occurred in Liberty Utilities sole discretion. Design standards for the discharge point for IU facilities must include plans for the discharge of Indirect Discharge.

11.7 IU is liable to the extent any violation results in any damage to Liberty Utilities WRF or any facilities used in the provision of wastewater service to any Liberty Utilities customers, as well as to the extent such violation causes any harm to any persons, and the waste discharge permit will include a provision that IU will indemnify Liberty Utilities in accordance with this provision.

11.8 Should vault and haul services be necessary due to the violation by IU, then IU will be fully and solely responsible for the costs against any IU, to the extent the vault and haul services are due to the violation by the IU.

11.9 Violation of this rule could result in enforcement or other legal action against the IU by interconnected municipalities, the Arizona Department of Environmental Quality and/or the U.S. Environmental Protection Agency. These entities are authorized by law to impose monetary penalties of up to $37,500 per day per violation.

11.10 An effluent parameter exceedance charge may be assessed for any exceedance of the waste discharge permit requirements, when deemed necessary by Liberty Utilities.

11.11 In addition to or instead of any other remedies currently set forth, Liberty Utilities may, in its full discretion, impose the following penalties for the listed violations as set forth in the following table:

Applies to all **WASTEWATER** service areas

PART FIFTEEN
INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

Violations	Nature of Violations	Fine/Action	Notifications (Timeframe to Address)
Exceedance of Local Limit, Permit Limit or Federal Standard	A pattern of exceedances will constitute one violation. For purposes of this violation, a pattern will mean exceedances that (1) occur once per day (i.e., a 24-hour period) over three consecutive days or (2) occur more than twice in any specific day.	$25,000 per each violation.	Discharger will have up to five (5) days from receipt of notification to address before commencement of fines.
Failure to Report	Failure to provide correct information, or provision of missing or incomplete information after notification by Liberty Utilities that information is incorrect, missing or incomplete.	Up to $5,000 per day per violation (i.e. each piece of incorrect, missing or incomplete information).	Three days from the time of notification of incomplete or missing information to address before commencement of fines.
Failure to Monitor Correctly	Failure to Monitor All Pollutants as set forth in this Tariff or a waste discharge permit (if applicable).	Up to $5,000 per day per violation	Three days from the time of notification that discharger is failing to monitor as required.
Failure to install monitoring equipment.	Delay of 30 days or more after notification by Liberty Utilities.	Up to $5,000 per day per violation	Three days after expiration of the 30day period and notification by Liberty Utilities.
Denial of Entry onto Dischargers property for verification of compliance with this Tariff and a waste discharge permit.	Entry Denied or Consent Withdrawn, Liberty Utilities request for copies of records pertinent this Tariff or a waste discharge permit is denied	Up to $1,000 per day per violation	Commencement of fines can begin 24 hours after denial of entry.

Applies to all **WASTEWATER** service areas

PART FIFTEEN
INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

11.12 The proceeds of any fine(s) will be used towards making additional investments as needed in the Liberty Utilities wastewater infrastructure.

11.13 Liberty Utilities may recover the cost of damages caused by any violation of this Tariff or the waste discharge permit by an IU.

11.14 The remedies provided for in this Pretreatment Program are not exclusive. Liberty Utilities may take any, all, or any combination of these actions against a noncompliant IU when the circumstances warrant. Enforcement of pretreatment violations will generally be in accordance with Liberty Utilities' enforcement response plan. Further, Liberty Utilities is empowered to take more than one enforcement action against any noncompliant IU.

Applies to all **WASTEWATER** service areas

PART FIFTEEN

INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

SECTION 12-SUPPLEMENTAL ENFORCEMENT ACTION

12.1 Penalties for Late Reports

A penalty of $250 shall be assessed to any IU for each day that a report required by this Pretreatment Program, a permit or order issued hereunder is late, beginning five days after the date the report is due. Increased penalties may also be assessed where reports are more than 30-45 days late. Actions taken by Liberty Utilities to collect late reporting penalties shall not limit Liberty Utilities' authority to initiate other enforcement actions that may include penalties for late reporting violations.

12.2 Performance Bonds or Letter of Credit

Liberty Utilities may decline to issue or reissue an individual wastewater discharge permit to any IU who has failed to comply with any provision of this Pretreatment Program, a previous individual wastewater discharge permit, or any other Pretreatment Standard or Requirement, unless such IU first files a satisfactory bond or letter of credit, payable to Corporation, in a sum not to exceed a value determined by Liberty Utilities to be necessary to achieve consistent compliance.

12.3 Liability Insurance

Liberty Utilities may decline to issue or reissue an individual wastewater discharge to any IU who has failed to comply with any provision of this Pretreatment Program, a previous individual wastewater discharge permit, or order issued hereunder, or any other Pretreatment Standard or Requirement, unless the IU first submits proof that it has obtained financial assurances sufficient to restore or repair damage to the POTW/WRF caused by its discharge.

12.4 Payment of Outstanding Fees and Penalties

Liberty Utilities may decline to issue or reissue an individual wastewater discharge permit to any IU who has failed to pay any outstanding fees, fines or penalties incurred as a result of any provision of this Pretreatment Program, a previous individual wastewater discharge permit, or order issued hereunder.

12.5 Water and Wastewater Supply Severance

Whenever an IU has violated or continues to violate any provision of this Pretreatment Program, an individual wastewater discharge permit, or order issued hereunder, or any other Pretreatment Standard or Requirement, wastewater and/or water service to the IU may be severed. Service will recommence, at the IU's expense, only after the IU has satisfactorily demonstrated its ability to comply.

Applies to all **WASTEWATER** service areas

PART FIFTEEN

INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

SECTION 13-PROHIBITED BYPASS

13.1 Bypass

A. For the purposes of this Section,

(1) Bypass means the intentional diversion of waste streams from any portion of an IU's treatment facility.

(2) Severe property damage means substantial physical damage to property, damage to the treatment facilities which causes them to become inoperable, or substantial and permanent loss of natural resources which can reasonably be expected to occur in the absence of a bypass. Severe property damage does not mean economic loss caused by delays in production.

B. An IU may allow any bypass to occur which does not cause Pretreatment Standards or Requirements to be violated, but only if it also is for essential maintenance to assure efficient operation. These bypasses are not subject to the provision of paragraphs (C) and (D) of this Section.

C. Bypass Notifications

(1) If an IU knows in advance of the need for a bypass, it shall submit prior notice to Liberty Utilities, at least ten (10) days before the date of the bypass.

(2) An IU shall submit oral notice to Liberty Utilities of an unanticipated bypass that exceeds applicable Pretreatment Standards within twenty-four (24) hours from the time it becomes aware of the bypass. A written submission shall also be provided within five (5) days of the time the IU becomes aware of the bypass. The written submission shall contain a description of the bypass and its cause; the duration of the bypass, including exact dates and times, and, if the bypass has not been corrected, the anticipated time it is expected to continue; and steps taken or planned to reduce, eliminate, and prevent reoccurrence of the bypass. Liberty Utilities may waive the written report on a case-by-case basis if the oral report has been received within twenty-four (24) hours.

Applies to all **WASTEWATER** service areas

PART FIFTEEN
INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

D. Bypass

(1) Bypass is prohibited, and Liberty Utilities may take an enforcement action against an IU for a bypass, unless:

(a) Bypass was unavoidable to prevent loss of life, personal injury, or severe property damage.

(b) There were no feasible alternatives to the bypass, such as the use of auxiliary treatment facilities, retention of untreated wastes, or maintenance during normal periods of equipment downtime. This condition is not satisfied if adequate back up equipment should have been installed in the exercise of reasonable engineering judgment to prevent a bypass which occurred during normal periods of equipment downtime or preventive maintenance.

(c) The IU submitted notices as required under paragraph C of this section. Liberty Utilities may approve an anticipated bypass, after considering its adverse effects, if Liberty Utilities determines compliance with Section 14.

Applies to all **WASTEWATER** service areas

PART FIFTEEN

INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

SECTION 14 – PROHIBITED DISCHARGE STANDARDS

14.1 Declining to Issue Individual Wastewater Discharge Permit

Liberty Utilities may decline to issue or reissue an individual wastewater discharge permit to any IU who has failed to comply with any provision of the Pretreatment Program, a previous individual wastewater discharge permit, or any other Pretreatment Standard or requirement, unless such IU first files a satisfactory bond, payable to Liberty Utilities, in a sum not to exceed a value determined by Liberty Utilities to be necessary to achieve consistent compliance.

14.2 Emergency Shutdown

A. For the purposes of this Section,

   a. Emergency shut down means the intentional diversion of waste streams from any portion of an IU's treatment facility. Severe property damage means substantial physical damage to property, damage to the treatment facilities which causes them to become inoperable, or substantial and permanent loss of natural resources which can reasonably be expected to occur in the absence of an emergency shut down. Severe property damage does not mean economic loss caused by delays in production.

B. An IU may allow any bypass to occur which does not cause Pretreatment Standards or Requirements to be violated, but only if it also is for essential maintenance to assure efficient operation. These emergency shutdowns are not subject to the provision of paragraphs (C) and (D) of this Section.

C. Shut Down Notifications

   a. If an IU knows in advance of the need for a bypass, it shall submit prior notice to Liberty Utilities at least ten (10) days before the date of the emergency shut down, if possible.

   b. An IU shall submit oral notice to Liberty Utilities of an unanticipated emergency shutdown that exceeds applicable Pretreatment Standards within twenty-four (24) hours from the time it becomes aware of the emergency shut down. A written submission shall also be provided within five (5) days of the time the IU becomes aware of the emergency shut down. The written submission shall contain a description of the emergency shut down; its cause; the duration of the bypass, including exact dates and times, and, if the emergency shut down has not been corrected, the anticipated time it is expected to continue; and steps taken or planned to reduce, eliminate, and prevent reoccurrence of the emergency shut down. Liberty Utilities may waive the written report on a case-by-case basis if the oral report has been received within twenty-four (24) hours.

Applies to all **WASTEWATER** service areas

PART FIFTEEN
INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF

D. Emergency Shutdown

a. Emergency shut down is prohibited, and Liberty Utilities may take an enforcement action against an IU for a bypass, unless:

i. Emergency shut down was unavoidable to prevent loss of life, personal injury, or severe property damage.

ii. There were no feasible alternatives to the bypass, such as the use of auxiliary treatment facilities, retention of untreated wastes, or maintenance during normal periods of equipment downtime. This condition is not satisfied if adequate back up equipment should have been installed in the exercise of reasonable engineering judgment to prevent a bypass which occurred during normal periods of equipment downtime or preventive maintenance.

iii. The IU submitted notice as required under paragraph C of this Section.

Applies to all **WASTEWATER** service areas

PART SIXTEEN

CODE OF PRACTICE

EXECUTIVE SUMMARY

Liberty Utilities (Litchfield Park Water & Sewer) Corp. ("Corporation") hereby declares that the following Code of Practice has been prepared and adopted to provide for pretreatment standards in the maintenance and operation of wastewater treatment at the Palm Valley Water Reclamation Facility ("PVWRF") and the Sarival Water Reclamation Facility ("SWRF"). This Code of Practice shall be filed with the Arizona Corporation Commission and made part of Corporation's Wastewater Service Tariff, Part Four, Section LB [Waste Limitations].

Corporation hereby expressly reserves the right to make any lawful addition and/or revisions in this Code of Practice when and as they may become advisable to properly manage the WRF and to promote the peace, health, safety and welfare of the customers that will be served. This Code of Practice is supplementary to, and are not to be construed as, any abridgement of any lawful rights of the Company as outlined in the Arizona Revised Statutes governing Public Utilities (Title 40) and the Arizona Administrative Corporation Commission Rules on Sewer (Title 14, Article 6), including the right to disconnect or to refuse permission to connect a customer to the Company's wastewater system for violation of this Code of Practice or any other applicable law of the State of Arizona.

This Code of Practice incorporates pretreatment standards per 40 CFR 403, A.A.C. Title 12, Article 4, and A.A.C. Title 18, Chapter 9, Article 3. This Code of Practice is enforceable per the authority granted to wastewater utilities established under A.A.C. Title 14, Chapter 2, Article 6 of the Arizona Administrative Code.

Applies to all **WASTEWATER** service areas

PART SIXTEEN

CODE OF PRACTICE (LPSCO-CP-01-001)

SECTION 1 – DEFINITIONS

A. PROHIBITED WASTE

Prohibited waste means:

1. Air Contaminant Waste

Any waste other than sanitary waste which, by itself or in combination with another substance, is capable of creating, causing or introducing an air contaminant outside any sewer or sewage facility or is capable of creating, causing or introducing an air contaminant within any sewer or sewage facility which would prevent safe entry by authorized personnel.

2. Flammable **or** Explosive Waste

any pollutants which create a fire or explosion hazard to the sewer or any waste other than sanitary waste which, which by itself or in combination with another substance, is capable of causing or contributing to an explosion or supporting combustion in any sewer or sewage facility including, but not limited to gasoline, naphtha, propane, diesel, fuel oil, kerosene or alcohol.

3. Obstructive Waste

Any waste other than sanitary waste which, by itself or in combination with another substance, is capable of obstructing the flow of, or interfering with, the operation or performance of any sewer or sewage facility including, but not limited to: earth, sand, sweepings, gardening or agricultural waste, ash, chemicals, paint, metal, glass, sharps, rags, cloth, tar, asphalt, cement-based products, plastic, wood, waste portions of animals, fish or fowl and solidified fat.

4. Corrosive Waste

Any waste other than sanitary waste which, with corrosive properties which, by itself or in combination with any other substance, may cause damage to any sewer or sewage facility or which may prevent safe entry by authorized personnel.

5. High Temperature Waste

Any waste other than sanitary waste which, by itself or in combination with another substance, will create heat in amounts which will **interfere** with the operation and maintenance of a sewer or sewage facility or with the treatment of waste in a sewage facility;

Any waste other than sanitary waste which, will raise the temperature of waste entering any sewage facility to 38 degrees Celsius (100 degrees Fahrenheit) or more; or any non-domestic waste with a temperature of 65 degrees Celsius (150 degrees Fahrenheit) or more.

Applies to all **WASTEWATER** service areas

PART SIXTEEN
CODE OF PRACTICE (LPSCO-CP-01-001)
SECTION 1 - DEFINITIONS

6. Biomedical Waste

Any of the following categories of biomedical waste: human anatomical waste, animal waste, untreated microbiological waste, waste sharps, medical products, and untreated human blood and body fluids known to contain viruses and agents.

7. Miscellaneous Wastes

Any storm water, surface water, groundwater, roof runoff, or surface drainage is prohibited.

8. Dilution Wastes

Any discharge that has been in any way, been diluted as a substitute for pretreatment, for the purposes of obtain1ng compliance with any categorical standard or pretreatment requirement or any other requirement imposed by this article except where dilution is expressly authorized by a categorical standard.

9. Other Discharge Limitations.

Any discharge that is transported from the point of generation to the sewer by any hauler, unless the hauler has first:

a. Obtained authorization to discharge from the Company.

b. Disclosed the nature, origin, and volume of the discharge.

Any waste, other than sanitary waste, which by itself or in combination with another substance:

a. constitutes or may constitute a significant health or safety hazard to any person;
b. Any waste other than sanitary waste which may interfere with any sewer or sewage treatment process;
c. may cause a discharge from a sewage facility to contravene any requirements by or under any ADEQ or AZPDES discharge permit or any other act, approved Waste Minimization Plan (WMP), or any other law or regulation governing the quality of the discharge, or may cause the discharge to result in a hazard to people, animals, property or vegetation;
d. may cause bio-solid to fail criteria for beneficial land application.

Applies to all **WASTEWATER** service areas

PART SIXTEEN

CODE OF PRACTICE (LPSCO-CP-01-001)

SECTION 1 - DEFINITIONS

B. RESTRICTED WASTE (LPSCO-CP-01-001)

Restricted waste means:

1. Specified Waste

Any waste other than sanitary waste which, at the point of discharge into a sewer, contains any contaminant at a concentration in excess of the Limits set out below. All concentrations are expressed as total concentrations which includes all forms of the contaminant, whether dissolved or un-dissolved. The concentration limits apply to both grab and composite samples. Contaminant definitions and methods of analysis are outlined in standard methods.

CONVENTIONAL CONTAMINANTS (mg/L)	
Biochemical Oxygen Demand (BOD)	350
Chemical Oxygen Demand (COD)	1000
Ammonia	55
Total Nitrogen- as NO3	100
Oil and Grease	64
Suspended Solids	350

ORGANIC CONTAMINANTS (mg / L)	
Benzene	Reserved
Ethyl Benzene	Reserved
Toluene	Reserved
Xylenes	Reserved
Reserved	Reserved
Chloroform	Reserved
Total Oil and Grease (hydrocarbons)	96
Perfluoroalkyl Substances (PFAS)	4 parts per trillion

Applies to all **WASTEWATER** service areas

PART SIXTEEN

CODE OF PRACTICE (LPSCO-CP-01-001)

SECTION 1 - DEFINITIONS

TRACE METALS	
PARAMETER	DAILY AVERAGE (mg/L)
Antimony (Sb)	0.0048
Arsenic	0.008
Beryllium	0.008
Cadmium (Cd)	0.012
Chloride (Cl)	Reserved
Chromium (Cr)	0.238
Cobalt (Co)	Reserved
Copper (Cu)	Reserved
Cyanide (CN)	Reserved
Fluoride	3.00
Iron (Fe)	Reserved
Lead (Pb)	0.13
Manganese (Mn)	Reserved
Mercury (Hg)	0.0050
Nitrate	100
Molybdenum (Mo)	Reserved
Nickel (Ni)	0.242
Selenium (Se)	0.142
Silver (Ag)	Reserved
Sulfate (SQ4)	Reserved
Sulfide (S)	N/A
Thallium	0.005
Zinc (Zn)	Reserved

Applies to all **WASTEWATER** service areas

PART SIXTEEN
CODE OF PRACTICE (LPSCO-CP-01-001)
SECTION 1 - DEFINITIONS

2. Food Waste

Any solid or viscous pollutants, animal fats, oil, and grease (FOG) in amounts that may cause obstruction to the flow io sewers or pass through or other interference or damage to the sewer collection system. Any pollutant, including oxygen demanding pollutants (BOD, COD, TOC, etc.) released in a discharge flow at a rate and/or pollutant concentration which may cause interference with the sewer collection system or wastewater treatment process. This also includes petroleum oil, non-biodegradable cutting oil, or other products of mineral oil origin in amounts that may cause interference or pass through at the wastewater treatment facility.

3. Radioactive Waste

Any discharge containing a toxic, radioactive, poisonous or other substances in which sufficient quantity to cause or have the potential to cause injury or damage to a person or property or interference with any sewage treatment process, cause corrosive structural damage, constitute a hazard to humans or create any hazard to the sewer system or the effluent of the sewer system. All such wastes shall be subject to compliance with Nuclear Regulatory Commission standards for sewer disposal including the Unity Equation. Radioactive waste industrial users shall be treated in accordance with applicable federal and state regulations and guidelines, including section 40 of the Code of Federal Regulations.

4. pH Waste

Any discharge with a pH less than 5.5 standard units (SU) or greater than 9.5 SU as determined by either a grab or a composite sample.

5. Dyes and Coloring: Material

Dyes or coloring materials which may pass through a sewage facility and discolor the effluent from a sewage facility except where the dye is used by the Sewer Company, or one or more of its agents, as a tracer.

6. Miscellaneous us Restricted Wastes Any of the following wastes:

a. 4,4' - DOE
b. 4,4' - DDT
c. Aldrin
d. BHC-Alpha
e. BHC-Beta
f. BHC- Gamma(Lindane)
g. Heptachlo

Applies to all **WASTEWATER** service areas
PART SIXTEEN
CODE OF PRACTICE (LPSCO-CP-01-001)
SECTION 1 - DEFINITIONS

h. Heptachlor epoxide.
i. Polychlorinated biphenyl compounds (PCB's)
j. chlorinated phenols[11]
k. pesticides
l. herbicides
m. tetrachloroethylene
n. polynuclear aromatic hydrocarbons (PAH' s)[12]

7. Temperature

Any waste other than sanitary waste which, will raise the temperature of waste entering any sewage facility to 38 degrees Celsius (100 degrees Fahrenheit) or more; or any non-domestic waste with a temperature of 65 degrees Celsius (150 degrees Fahrenheit) or more.

[11] include: chlorophenol l (ortho, meta, para); dichlorophenol (2,3, 2,4-, 2,5-, 2,6-, 3,4-, 3,5-); trichlorophenol (2,3,4-, 2,3,5-, 2,3,6-, 2,4,5-, 2,4,6-, 3,4,5-); tetrachlorophenol (2,3,4,5-, 2,3,4,6-, 2,3,5,6-); pentachloro phenol

[12] includes: naphthalene benzo(a) anthracene; acenaphthylene chrysene; acenaphthene benzo(k)fluoranthene; fluorene benzo(k)fluoranthene; phenanthrene benzo(a)pyrene; anthracene dibenzo(a,h)anthracene fluoranthene indeno(1,2,3-cd)pyrene; pyrene benzo(g,h,i)perylene

Applies to all **WASTEWATER** service areas

PART SIXTEEN
CODE OF PRACTICE (LPSCO-CP-01-002)
SECTION 2 - DENTAL OPERATIONS

I. APPLICATION

This code of practice for dental operations defines mandatory requirements for managing non-domestic waste discharged directly or indirectly into a sewer connected to a sewage facility.

This code of practice applies to dental operations.

II. DISCHARGE REGULATIONS

An operator of a dental operation must not discharge waste which, at the point of discharge into a sewer, contains;

a. prohibited waste, special waste, or storm water; or
b. restricted waste with the exception of mercury measured at the point of discharge from a certified amalgam separator.

An operator of a dental operation that produces liquid waste from photographic imaging containing silver shall comply with the requirements of LPSCO-CP-01-001.

An operator of a dental operation that produces wastewater containing dental amalgam must either:

a. collect and transport the wastewater from the dental operation for off-site waste management; or
b. treat the wastewater at the dental operation site prior to discharge to the sewer using a certified amalgam separator.

An operator of a dental operation must install and maintain the amalgam separator according to the manufacturer's or supplier's recommendations in order that the amalgam separator functions correctly. Such separator must be certified for use by the manufacturer.

An operator of a dental operation who installs an amalgam separator must ensure that:

a. all dental operation wastewater that contains dental amalgam is treated using the amalgam separator;
b. a monitoring point is installed at the outlet of the amalgam separator or downstream of the amalgam separator at a location upstream of any discharge of other waste;
c. the monitoring point must be installed in such a manner that the total flow from the amalgam separator may be intercepted and sampled; and
d. the monitoring point shall be readily and easily accessible at all times for inspection.

Applies to all **WASTEWATER** service areas
PART SIXTEEN
CODE OF PRACTICE (LPSCO-CP-01-002)
SECTION 2 - DENTAL OPERATIONS

If the amalgam separator is located downstream of a wet vacuum system, an operator of a dental operation must ensure that:

a. the wet vacuum system is fitted with an internal flow control fitting; or
b. a flow control fitting is installed on the water supply line to the wet vacuum system.

The flow control fitting must be sized to limit the flow to a rate that is no more than the maximum inlet flow rate of the amalgam separator as stated by the manufacturer of the amalgam separator.

An operator of a dental operation must locate an amalgam separator in such a manner that an accidental spill, leak or collecting container failure will not result in waste containing amalgam entering any sewer. If a location is not available, an operator of a dental operation must do one of the following:

a. install spill containment to contain spills or leaks from the amalgam separator; or
b. cap all floor drains into which liquid spilled from the amalgam separator would normally flow.

An operator of a dental operation must replace the amalgam separator's collecting container when any one of the following occurs:

a. the manufacturer's or supplier's recommended expiry date, as shown on the amalgam separator, has been reached; or
b. the warning level specified by the manufacturer has been reached; or
c. analytical data obtained using a method of analysis outlined in standard methods, or an alternative method of analysis approved by the manager, having a method detection limit of 0.0000005 mg/L or lower, indicates that the total concentration of mercury in the discharge from the amalgam separator is greater than, or equal to 0.005 mg/ L.

An operator of a dental operation shall not dispose of dental amalgam collected in an amalgam separator, a collecting container, or any other device, to a sewer.

III. RECORD KEEPING AND RETENTION

An operator of a dental operation that uses an amalgam separator must keep at the site of installation of the amalgam separator, an operation and maintenance manual containing instructions for installation, use, maintenance and service of the amalgam separator installed.

An operator of a dental operation that uses an amalgam separator must post, at the site of installation of the amalgam separator, a copy of the manufactures standard test report pertaining to the amalgam separator installed.

Applies to all **WASTEWATER** service areas

PART SIXTEEN
CODE OF PRACTICE (LPSCO-CP-01-002)
SECTION 2 - DENTAL OPERATIONS

An operator of a dental operation that uses an amalgam separator must keep a record book at the dental operation site that includes the following information pertaining to the amalgam separator installed:

a. date of installation of the amalgam separator and name of the installation service provider;
b. serial number and expiry date of the amalgam separator and/or its components;
c. maximum recommended flow rate through the amalgam separator, where applicable;
d. dates of inspection, maintenance, cleaning and replacement of any amalgam separation equipment or components;
e. dates and descriptions of all operational problems, spills, leaks or collecting container failures associated with the amalgam separator and remedial actions taken;
f. name, address and telephone number of any person or company who performs any maintenance or disposal services related to the operation of the amalgam separator; and
g. dates of pick-up of the collecting container for o ff-site disposal, volume of waste disposed and the location of disposal.

The records must be retained for a period of two years and must be available on request by an company representative.

Applies to all **WASTEWATER** service areas

PART SIXTEEN

CODE OF PRACTICE (LPSCO-CP-01-003)

SECTION 3 – DRY-CLEANING OPERATIONS

I. APPLICATION

This code of practice for Dry Cleaning operations defines the requirements for managing waste discharged directly or indirectly into a sewer connected to a sewage facility from dry cleaning businesses, or other facilities employing solvent or chemical cleaning routines.
Definitions are included in LPSCO-CP-01-DEF.

II. DISCHARGE REGULATIONS

An operator of a dry-cleaning operation must not discharge waste, which at the point of discharge into a sewer contains:

a. Tetrachloroethylene and Perchloroethylene is prohibited;
b. Petroleum solvent in a concentration that is in excess of 15 milligrams per liter as analyzed in a grab sample; and
c. Prohibited waste, restricted waste, special waste, storm water, or contaminated water.

An operator of a dry-cleaning operation that generates wastewater containing petroleum solvent shall either:

a. Collect and transport the wastewater from the dry-cleaning operation for offsite waste management; or
b. Install and maintain a solvent/water separator and holding tank in accordance with this code of practice.

Solvent Water Separators and Holding Tanks

Solvent/water separator and holding tank installations must conform to the requirements of this code of practice.

An operator of a dry-cleaning operation shall not directly discharge wastewater from the solvent/water separator to a sewage facility

a. An operator of a dry-cleaning operation must:
b. Collect the wastewater discharged from a solvent/water separator into a transparent, solvent-compatible, holding tank with a containment capacity 25% larger than the total volume of the solvent/water separator; and
c. Allow the wastewater to stand undisturbed for a period of not less than 12 hours following each operating date.

An operator of a dry-cleaning operation must check the contents of the holding tank after the specified period of time bas elapsed to determine whether the wastewater contains any visible residual solvent. If there is no visible residual solvent in the holding tank, the contents may be discharged to the sewer.

Applies to all **WASTEWATER** service areas
PART SIXTEEN
CODE OF PRACTICE (LPSCO-CP-01-003)
SECTION 3 – DRY-CLEANING OPERATIONS

If the holding tank contains any visible tetrachloroethylene or petroleum solvent after the specified period of time, then the tetrachloroethylene or petroleum solvent must be separated and returned to the solvent recovery system. After the removal of all visible solvent, the wastewater may be discharged to the sanitary sewer.

Visual Inspections

An operator of a dry-cleaning operation must:

a. Visually inspect the solvent/water separator on a daily basis and
b. Clean the solvent/water separator at least once every seven (7) days to manufacturer's standards.

Spills and Leaks

An operator of a dry-cleaning operation must install spill containment facilities in all chemical storage areas and around all dry-cleaning machines.

An operator of a dry-cleaning operation must block off all sewer drains within the containment area for chemical storage and dry-cleaning equipment to prevent any accidental discharge of solvent to a sewer.

An operator of a dry-cleaning operation must inspect all dry-cleaning equipment for liquid leaks at least once per day.

An operator of a dry-cleaning operation must keep all equipment clean to ensure that leaks are visible. The following areas and items are to be checked for leaks:

a. hose connections, unions, couplings and valves
b. machine door gasket and seating
c. filter head gasket and seating
d. pumps
e. base tanks and storage
f. solvent/water separators
g. filter sludge recovery
h. distillation unit
i. diverter valves
j. saturated lint in lint baskets
k. holding tanks
l. cartridge filters

Applies to all **WASTEWATER** service areas
PART SIXTEEN
CODE OF PRACTICE (LPSCO-CP-01-003)
SECTION 3 – DRY-CLEANING OPERATIONS

An operator of a dry-cleaning operation who detects any liquid leak from dry cleaning equipment or chemical storage must repair the leak within 72 hours and must immediately prevent any discharge of contaminants to a sewer.

III. RECORD KEEPING AND RETENTION

Every dry-cleaning operation must keep a record book on site for inspection with records from the previous two years.

Th e following information shall be recorded in the record book:

a. record of all inspections done by the operator, employees or other hired personnel;
b. record of any liquid leaks detected and remedial action taken;
c. record of solvent/water separator cleaning;
d. record of holding tank cleaning and solvent transfer; and
e. record of all other equipment maintenance and repair.

Applies to all **WASTEWATER** service areas

PART SIXTEEN
CODE OF PRACTICE (LPSCO-CP-01-004)
SECTION 4 – FOOD SERVICE OPERATIONS

I. APPLICATION

This code of practice for Food Service operations defines the requirements for managing waste discharged directly or indirectly into a sewer connected to a sewage facility from restaurants, or other facilities employing food service (such as food preparation services) as a primary or secondary business operation. Traps, interceptors and separators shall be provided to prevent the discharge of oil, grease, sand and other substances harmful or hazardous to the building drainage system, the collection system the private sewage disposal system or the sewage treatment plant or processes.

Traps, interceptors and separators shall be installed:

a. operators of a food services operation that adds kitchen equipment that discharges oil and grease;
b. operators of a food services operation that discharges non-domestic waste to sewer that exceeds any of the restricted waste criteria specified in LPSCO-CP-01-DE F; or
c. any food service operation, as determined by Corporation's wastewater operations group.
d. at new facilities
e. at existing food service facilities, not equipped with a trap, interceptor or separator, when additions, alterations or remodel are done which Increase servicing volume, seating capacity, etc.
f. at existing food service facilities, equipped with a trap, interceptor or separator, when additions, alterations or remodel are done which increase servicing volume, seating capacity, changes to the menu, etc.
g. at any non-food facilities when additions, alterations, or remodeling is proposed for the purpose of food preparation and service.
h. at existing facilities not equipped with a trap, interceptor or separator, which is proposed for the purpose of food preparation and service.

Definitions are included in LPSCO-CP-01-DEF.

II. DISCHARGE REGULATIONS

An operator of a Food Service Operation must not discharge waste, which at the point of discharge into a sewer, contains:

1. oil and grease in a concentration that is in excess of 100 milligrams per liter as analyzed in a grab sample;
2. suspended solids in a concentration that is in excess of 350 milligrams per liter as analyzed in a grab sample;
3. 5-day biochemical oxygen demand (BOD 5) in a concentration that is in excess of 350 milligrams per liter in a grab sample;
4. prohibited waste, restricted waste, special waste, storm water, or contaminated water.

Applies to all **WASTEWATER** service areas

PART SIXTEEN

CODE OF PRACTICE (LPSCO-CP-01-004)

SECTION 4 – FOOD SERVICE OPERATIONS

III. GREASE INTERCEPTORS

Grease interceptors are required to be installed and maintained by the Owner of food service operations within the collection system of Corporation facilities. Grease interceptor installations shall conform to the requirements of th.is code of practice.

Interceptors, such as grease, oil, or sand shall be provided by laundries, restaurants, service stations, auto repair shops, carwashes and other industrial use.rs when, in the opinion of Corporation, interceptors are necessary for the proper handling of wastewater containing oil and grease or sand or any flammable wastes. Such interceptors shall not be required for domestic users.

Construction:

All traps, interceptors and separators shall be constructed of impervious materials capable of withstanding abrupt and extreme changes in temperature. New or upgraded grease device shall have a three-lid manhole, properly sized per Table 1. Traps, interceptors and separators shall be watertight and equipped with easily removable covers. Covers shall be gastight and watertight.

Cleaning and Maintenance:

Cleaning and maintenance must be performed when total volume of captured oil, grease and solids material displaces more than twenty-five (25) percent of the total volume of the trap, interceptor or separator or when the pH of a sample taken from the effluent side of the interceptor drops below 5.0 or when odor generation becomes a health issue or when the Company inspection determines a cleaning is necessary.

Maintenance Records:

All traps, interceptors and separators shall be maintained by the user in efficient operating condition at all times. Written records and documentation of all cleaning, repair, calibration, and maintenance shall be maintained at the facility for a minimum of three (3) years and be made available upon request.

Maintenance Inspection:

All traps, interceptors and separators shall be inspected by Corporation representative during normal working bouts. Inspection results shall be made available to person, firm or corporation in reasonable charge of the traps, interceptors and separators. Corporation representative shall require correction in order to enforce Corporation pretreatment code of practices.

Applies to all **WASTEWATER** service areas

PART SIXTEEN
CODE OF PRACTICE (LPSCO-CP-01-004)
SECTION 4 – FOOD SERVICE OPERATIONS

Skimming:
Skimming, decanting or discharging of removed waste or wastewater back into any traps, interceptors and separators or any appurtenance of the wastewater collection system is strictly prohibited.

Pumping:
All oil, sand and grease interceptors shall be pumped out or cleaned out completely not less than once every ninety (90) calendar days. Grease traps must be cleaned out completely not less than once every thirty (30) calendar days. Traps and interceptors shall be cleaned more frequently when necessary or required.

Bacteria as a Substitute:
The use of bacteria additives as a supplement to maintenance may be authorized by Corporation when a written request is made to the Corporation which includes material safety data sheets. The addition of emulsifiers, de- emulsifiers, surface active agents, enzymes, or degreasers directly or into any drain leading to any grease removal device is strictly prohibited unless approved by the Corporation.

Use:
Traps, interceptors and separators shall be single user only. When an interceptor can be safely used by multiple users (e.g., food courts), multiple users may be allowed when approved by Corporation. Multiple facilities operated by the same person, firm or corporation may be allowed to connect to a single interceptor with approval from Corporation. The person, firm or corporation in reasonable charge of the trap, interceptor or separator shall take any and all steps necessary to assure adequacy which includes repair, modification or replacement.

Alternate Devices and Technology:
Alternative devices and technologies shall be submitted to Corporation for approval before any such device is installed. The service facility will be required to furnish analytical data demonstrating the effluent discharge concentration to Corporation wastewater collection system will not exceed those listed in LPSCO-CP-01-001.

Sizing:
All traps, interceptors and separators shall be properly sized per Tab le 1. When an interceptor is sized less than five hundred (500) gallons or more than two thousand five hundred (2,500) gallons, the person, firm or corporation making the permit application shall first meet with the Corporation to verify the reduced or increased size has been correctly calculated and that no other options are available.

Applies to all **WASTEWATER** service areas

PART SIXTEEN
CODE OF PRACTICE (LPSCO-CP-01-004)
SECTION 4 – FOOD SERVICE OPERATIONS

Size Modification:
Modifying the size of any trap or interceptor shall only be done when sizing per Table 1 allows the modification. Modifying the size of any trap or interceptor shall not be done without the approval of Corporation.

Domestic Wastewater:
Domestic wastewater shall not be discharged to the interceptor.

Minimization Plan:
All facilities required to install and operate a trap, interceptor or separator shall develop and implement a Waste Minimization Plan pertaining to the disposal of grease, oils, and food bearing wastes.

Best Management:
All establishments requiring a trap, interceptor or separator shall adopt BMP's (Best Management Practices) for handling sources of floatable oils, fat or grease originating within their facility. Proof of employee training in BMP's shall be shown to Corporation upon request.

Other Fixtures:
Toilets, urinals, and other similar fixtures shall not discharge through a grease interceptor.

Minimization Program:
The applicant shall establish and submit a written waste minimization plan (maintenance program) outlying specific methods (Best Management Practices) that the facility will use on a daily basis to reduce the discharge of oil and grease as well as solids from entering the interception device and ultimately, the Corporation sewer system. This plan shall be acceptable to and approved by the Corporation. The approved document shall accompany the permit application.

Discharge Permit:
This document will be used in lieu of a discharge permit to assist with enforcing all Corporation codes of practices.

Applies to all **WASTEWATER** service areas

PART SIXTEEN
CODE OF PRACTICE (LPSCO-CP-01-004)
SECTION 4 – FOOD SERVICE OPERATIONS

Grease interceptors automatic grease removal requited:

A grease interceptor or automatic grease removal device shall be required to receive the drainage from fixtures and equipment with grease-laden waste located in food preparation areas, such as in restaurants, hotel kitchens, hospitals, school kitchens, bars, factory cafeterias, caterers, nursing homes, day care center, churches and clubs. Fixtures and equipment shall include pot sinks, pre-rinse sinks; soup kettles or similar devices; workstations; floor drains or sinks into which kettles are drained; automatic hood wash units and dishwashers without pre-rinse sinks. Grease interceptors and automatic grease removal devices shall receive waste only from fixtures and equipment that allow fats, oils or grease to be discharged. Interceptors, such as grease, oil or sand shall be provided at laundries, restaurants, service stations, auto repair shops, carwashes and other industrial users when the proper handling of wastewater containing oil and grease or sand or any flammable wastes is necessary.

Location:

All Interceptors shall be approved and shall be located to be readily and easily accessible for cleaning and inspection.

Food waste grinder:

Where food waste grinders connect to grease interceptors, a solids interceptor shall separate the discharge before connecting to the grease interceptor. Solids interceptors and grease interceptors shall be sized and rated for the discharge of the food waste grinder. Emulsifiers, chemicals, enzymes and bacteria shall not discharge into the food waste grinder. Corporation shall require any user to cease operation of a garbage grinder and permanently remove such equipment when it is determined that the grinder is imposing any adverse effect on interceptor function.

Grease interceptor capacity:

Grease interceptors shall have the grease retention capacity indicated in Table 1 for the flow-through rates indicated. Corporation shall make determinations of interceptor adequacy and need, based on review of all relevant information regarding interceptor performance, facility site and building plan review and to require repairs to, modifications, or replacement of such traps.

Applies to all **WASTEWATER** service areas

PART SIXTEEN

CODE OF PRACTICE (LPSCO-CP-01-004)

SECTION 4 – FOOD SERVICE OPERATIONS

TABLE 1 - CAPACITY OF GREASE INTERCEPTO RS - E PA-2 Model

A Determine maximum drainage flow from fixtures:					
Type of Fixture	Total Fixtures		Flow Rate		Amount
Restaurant kitchen sink		X	15 gpm	=	
Single compartment sink		X	20gpm	=	
Double compartment sink		X	25gpm	=	
2, single compartment sinks		X	25 gpm	=	
2, double compartment sinks		X	35gpm	=	
Triple sink 1.5 inch drain		X	35 gpm	=	
Triple sink 2 inch drain		X	50gpm	=	
30gallon dishwasher		X	15gpm	=	
50gallon dishwasher		X	25gpm	=	
50--100gallon dishwasher		X	40gpm	=	
B. Total	Number of fixtures			--	gpm
C. Loading Factors					
Restaurant type	Fast food-paper delivery			=	.50
	Low volume			=	.50
	Medium volume			=	.75
	High Volume			=	1.0
D. Bx C = D, subtotal					
E. D x 60 = Subtotal x 60 minutes = E, maximum flow for one (1) hour, in gallons					
F. Ex 2 = maximum flow for one hour times two (2) hours retention time (based on restaurant volume) = F, volume of trap in gallons =					

Applies to all **WASTEWATER** service areas

PART SIXTEEN
CODE OF PRACTICE (LPSCO-CP-01-004)
SECTION 4 – FOOD SERVICE OPERATIONS

Access and maintenance of traps, interceptors, and separators:

Complete access shall be provided to each interceptor and separator for service, maintenance and inspection of the inner chamber(s) and viewing and sampling of effluent wastewater discharged to the sewer. Interceptors and separators shall be maintained by periodic removal of accumulated grease, scum, oil, or other floating substances and solids deposited in the interceptor or separator.

Periodic Inspection:

All traps, inceptors and separators shall be subject to periodic inspections by Corporation during normal operating hours. These inspections can be based on an annual inspection or when a complaint is registered with Corporation regarding a grease-removal device. Should the inspection of any trap, interceptor or separator indicate a violation of any item in (1) thru (3) below, the person, firm or corporation in reasonable charge shall bring the device into compliance within the timeframe noted on the notice of violation, but not longer than fourteen (14) calendar days.

If twenty-five (25) percent of the interceptor is full; both surface (oil and grease) and bottom (solids).

When OSHA (Occupational, Safety and Health Administration) atmospheric levels of Hydrogen Sulfide limits have been exceeded - "Short Term Exposure Limit" (STEL) of fifteen (15) ppm over a fifteen-minute time-weighted average. When the "Immediately Dangerous to Life and Health" (IDLH) level is 100 ppm or above, immediate action shall be performed to return the level of Hydrogen Sulfide to safe and acceptable limits. If the violation cannot be immediately resolved, all use of the Trap, Interceptor or Separator shall cease until compliance is obtained.

When pH in the effluent chamber falls below 5.0 - which is an unhealthy anaerobic interceptor condition.

Maintenance:

Any trap, interceptor or separator not adequately maintained to prevent floatable oils, fat or grease from entering the sewerage system or produce excessive odors shall be in violation of Corporation codes of practice.

Clearing Obstructions:

Corporation shall take appropriate action to clear any obstruction of the Corporation sewer that causes a sewer overflow. When the obstruction is found to be caused by an overburdened or non-maintained trap, interceptor or separator, the person, firm or corporation in reasonable charge of the trap, interceptor or separator reimbursement of Corporation costs associated with clean-up efforts including any fines leveled against Corporation. Any establishments that continuously violate Corporation code of practice shall be subject to having sewer service discontinued.

Contain and/or Clean Up:

Should Corporation find it necessary to contain and/or clean up a private sanitary sewer overflow caused by blockage of private or public sewer lateral or system, all associated cost shall be the responsibility of the person, firm or corporation in reasonable charge of the property.

Applies to all **WASTEWATER** service areas
PART SIXTEEN
CODE OF PRACTICE (LPSCO-CP-01-004)
SECTION 4 – FOOD SERVICE OPERATIONS

Repairs or Replacements:
When repairs or replacements are necessary to a trap, interceptor or separator, all repairs or replacements shall be completed within the time frame stated on the notice to comply. Corporation may authorize a time extension, not to exceed thirty (30) days, for justifiable cause.

Grease Removal:
The person, fi.cm or corporation in reasonable charge shall remove and dispose of grease at a facility permitted to receive and process such waste. Cleaning frequencies shall be dependent on the amount of oil, grease or solids generated at each operation, the size of the grease trap or interceptor, and the approved written waste minimization program, but not to exceed thirty-day intervals for traps and ninety-day intervals for interceptors. Traps and interceptors shall be cleaned by a license d contractor.

Interference, Operation and Odors:

Any facility whose effluent discharge into the sewerage system causes interference in the conveyance system, operation of the sewerage system, or emits excessive odors shall be required to sample the discharge from the trap, interceptor or separator and have it analyzed for oil and grease and sulfides, total and dissolved. Results of the analysis shall be immediately reported. Corporation may sample the grease interception device at any time, utilizing Corporation representatives. The person, firm or corporation in reasonable charge shall be responsible for any and all associated cost of such testing or sampling.

IV. RECORD KEEPING AND RETENTION

An operator of a food services operation must keep a record at the food services operation of all grease interceptor inspection and maintenance activities including:

a. the date of inspection or maintenance;
b. the maintenance conducted;
c. the type and quantity of material removed from the grease interceptor; and
d. the location of disposal of the material removed from the grease interceptor.

The records shall be reta1r.ed for a period of three years, and shall be available on request by an company· representative.

Applies to all **WASTEWATER** service areas

PART SIXTEEN
CODE OF PRACTICE (LPSCO-CP-01-005)
SECTION 5 - PHOTOGRAPHIC IMAGING OPERATIONS

I. APPLICATION

This code of practice for photographic imaging operations defines mandatory requirements for managing non - domestic waste discharged directly or indirectly into a sewer connected to a sewage facility.

This code of practice applies to photographic imaging operations. Definitions are included in LPSCO-CP-01-DEF.

II. DISCHARGE REGULATIONS

An operator of a photographic imaging operation must not discharge waste which, at the point of discharge into a sewer, contains:

a. silver in a concentration that is in excess of prescribed local limit analyzed in a grab sample; or,
b. prohibited waste, restricted waste, special waste, storm water, or contaminated water as defined in LPSCO-CP-01-DEF.

An operator of a photographic imaging operation that produces liquid waste containing silver must either:

a. collect and transport the waste from the photographic imaging operation for off-site waste management; or
b. treat the waste at the photographic imaging operation site prior to discharge to the sewer using one of the following silver recovery technologies:
   i. two chemical recovery cartridges connected in a series;
   ii. an electrolytic recovery unit followed by two chemical recovery cartridges connected in series; or
   iii. any other silver recovery technology, or combination of technologies, capable of reducing the concentration of silver in the waste to 1.2 mg/L or less where valid analytical test data has been submitted to, and accepted by, the Corporation wastewater group.

An operator of a photographic imaging operation must install and maintain silver recovery technology according to the manufacturer's or supplier's recommendations.

An operator of a photographic imaging operation must collect all liquid waste containing silver in a holding tank and must deliver this waste to the chemical recovery cartridges using a metering pump.

An operator of a photographic imaging operation must calibrate the metering pump at least once per year.

Applies to all **WASTEWATER** service areas

PART SIXTEEN
CODE OF PRACTICE (LPSCO-CP-01-005)
SECTION 5 - PHOTOGRAPHIC IMAGING OPERATIONS

Spill/ Leak Prevention

An operator of a photographic imaging operation must locate the silver recovery system in such a manner that an accidental spill, leak or container failure will not result in liquid waste containing silver in concentrations greater than 1.2 mg/L entering any sewer.

If a location referred to above is not available, an operator of a photographic imaging operation must do one of the following:

a. install spill containment to contain spills or leaks from the silver recovery system; or
b. cap all floor drains into which liquid spilled from the silver recovery system would normally flow.

Testing:

When using two separate chemical recovery cartridges, an operator of a photographic imaging operation must test the discharge from the first cartridge for silver content at least once per month using either silver test paper or a portable silver test kit.

When the discharge from the first chemical recovery cartridge referred to above cannot be sampled, an operator of a photographic imaging operation must:

c. install a cumulative flow meter on the silver recovery system; and
d. test the discharge from the second chemical recovery cartridge once per week using silver test paper or a silver test kit.

Cartridge Replacement

An operator of a photographic imaging operation must replace the chemical recovery cartridges when any one of the following occurs:

a. the manufacturer's or supplier's recommended expiry date, as shown on each cartridge, has been reached;
b. eighty percent (80%) of the manufacturer's or supplier's maximum recommended capacity, or total cumulative flow, for each cartridge has been reached;
c. test data, using silver test paper or a silver test kit, indicates that the discharge from the first cartridge is greater than 1000 mg/L; or
d. analytical data using a method of analysis outlined in standard methods, or an alternative method of analysis approved by the manager, having a method detection limit of 0.5 mg/ L silver or lower, indicates that the concentration of silver in the discharge from the silver recovery system is greater than, or equal to, 1.2 mg/ L.

Applies to all **WASTEWATER** service areas

PART SIXTEEN
CODE OF PRACTICE (LPSCO-CP-01-005)
SECTION 5 - PHOTOGRAPHIC IMAGING OPERATIONS

I. RECORD KEEPING AND RETENTION

An operator of a photographic imaging operation that uses a silver recovery system must keep, at the photographic imaging operation site, an operation and maintenance manual pertaining to all equipment used in the silver recovery system.

An operator of a photographic imaging operation that uses two chemical recovery cartridges connected in series must keep a record book at the photographic imaging operation site which includes the following information recorded for the previous two years:

a. serial number of each chemical recovery cartridge used;
b. installation date of each chemical recovery cartridge used;
c. expiry date of each chemical recovery cartridge used (where provided by manufacturers or suppliers);
d. maximum recommended capacity, or total cumulative flow, of each chemical recovery cartridge used;
e. dates of all metering pump calibrations;
f. monthly silver test results on the discharge from the first chemical recovery cartridge; or where the discharge from the first cartridge cannot be sampled, weekly silver test results on the discharge from the second chemical recovery[13] cartridge and weekly cumulative flows thro ugh the silver recovery system; and
g. dates and descriptions of all operational problems associated with the chemical recovery cartridges and remedial actions taken.

Both chemical recovery cartridges used following an electrolytic recovery unit must be replaced by the operator of the photographic imaging operation when one of the events referred to above occurs if this is recommended by the manufacturer or supplier of the cartridges.

An operator of a photographic imaging operation that uses an electrolytic recovery unit in addition to two chemical recovery cartridges connected in series must keep a record book at the photographic imaging operation site which includes the following information recorded for the previous two years:

a. all information specified above;
b. date of each removal of silver from the electrolytic recovery unit;
c. date of each maintenance check on the electrolytic recovery unit;
d. dates and descriptions of all operational problems associated with the electrolytic recovery unit anti remedial actions taken.

[13] If treatment of liquid waste with two chemical recovery cartridges connected io series is the only silver recovery technology being used, then the owner of the photographic imaging operation must replace both chemical recovery cartridges when one of the events referred to occurs.

Applies to all **WASTEWATER** service areas
PART SIXTEEN
CODE OF PRACTICE (LPSCO-CP-01-006)
SECTION 6 – RV PARK OPERATIONS

I. APPLICATION

This code of practice for RV park operations defines the requirements for managing waste discharged directly or indirectly into a sewer connected to a sewage facility from RVs, mobile homes, trailers, watercraft and other sources which employ storage, chemical disinfection/stabilization and discharge as a waste disposal mechanism.

This code of practice applies to all RV park operations. Definitions are included in LPSCO-CP-01-DEF.

II. DISCHARGE REGULATIONS

An operator of an RV park operation must not discharge waste, which at the point of discharge into a sewer, contains:

a. oil and grease in a concentration that is in excess of 100 milligrams per liter as analyzed in a grab sample;
b. suspended solids in a concentration that is in excess of 350 milligrams per liter as analyzed in a grab sample;
c. 5-day biochemical oxygen demand (BOD,) in a concentration that is in excess of 350 milligrams per liter in a grab sample;
d. total nitrogen in excess of 100 mg/I;
e. prohibited waste, restricted waste, special waste, storm water, or contaminated water.

If the RV park operation accepts RV customers with the intention of providing sewerage hook-ups, that practice is only acceptable if one of the following conditions is met:

1. If the RV park operation has a dedicated pre-treatment facility, that facility must be used for the disposal of the first discharge of wastewater from any entering RVs. The facility must be maintained as per manufacturer's or engineer's operating instructions. Discharge from that facility which is directed to a sewer connected to a sewerage facility shall be metered such that large slugs of waste are not introduced to the sewer instantaneously. Discharges from such facilities to sewers are limited to 10% of the average daily sewerage flow (in USGPM) experienced in the sewer.
2. In the absence of a dedicated pre-treatment facility, the RV park operation shall require incoming RVs to certify that, prior to connection to a sewer, that the holding tanks of the RV have been discharged at an approved facility.

Applies to all **WASTEWATER** service areas
PART SIXTEEN
CODE OF PRACTICE (LPSCO-CP-01-006)
SECTION 6 – RV PARK OPERATIONS

III. RECORD KEEPING AND RETENTION

An operator of an RV park operation must keep a record at the RV park operation of:

a. all disposals of RV waste into a dedicated pre-treatment facility;
b. Pre-treatment facility inspection and maintenance activities including:
    1. the date of inspection or maintenance;
    2. the maintenance conducted; and
    3. the type and quantity of material removed from the facility;
c. Certifications of waste disposal prior to hook up of RVs to sewer services.

The records shall be retained for a period of two years and shall be available on request by Corporation representative.

Applies to all **WASTEWATER** service areas

PART SIXTEEN

CODE OF PRACTICE (LPSCO-CP-01-007)

SECTION 7 - PRETREATMENT/ INDUSTRIALWASTE CONTROL

Reference **PART FIFTEEN** Liberty Utilities (Litchfield Park Water and Sewer) Corp. **Industrial Pretreatment Program and Tariff.**

Applies to all **WASTEWATER** service areas

PART SIXTEEN
CODE OF PRACTICE (LPSCO-CP-01-008)
SECTION 8 - NONCOMPLIANCE / ENFORCEMENT

I. NOTICE OF VIOLATIONS

Whenever the Company determines that any customer has violated or is violating any provision of this Code, or any directives, orders, or permits issued or approved to which the Company is bound, the Company may serve upon such customer a written notice ("Notice") stating the nature of the violations(s) in accordance with A.A.C. R.14-2-609.C, and requiring that the customer correct the violation(s) within a specified period of time; perform such tasks as the Company determines are necessary for the customer to correct the violations; or perform such tasks and submit such information as is necessary for the Company to evaluate the extent of noncompliance or to determine appropriate enforcement actions to be taken in conjunction with the applicable regulatory agencies. A copy of the Notice shall also be provided to the Director of the Utilities Division of the Arizona Corporation Commission.

II. SUSPENSION OF SERVICE

If the customer does not cure the violation, or present a satisfactory plan of remediation to Company, within the time specified in the Notice, then Company may suspend or disconnect wastewater treatment service in accordance with A.A.C. R.14-2-609.C.

In addition, the Company may suspend wastewater treatment service, in accordance with A.A.C. R.14-2-609.B (without notice), when such suspension is necessary, in the opinion of the Company, in order to stop an actual or threatened discharge which presents or may present an imminent or substantial endangerment to the health or welfare of persons, to the environment, or causes the Company to violate any condition of its aquifer protection permit, AZPDES discharge permit, or any applicable sludge disposal regulations.

Any customer notified of an immediate suspension of the wastewater treatment service shall immediately stop or eliminate the discharge. In the event of a failure of the customer to comply voluntarily with the cease-and-desist request, the Company shall take such steps as deemed necessary, including immediate severance of the sewer connection and/or immediate disconnection of the water service, to prevent or minimize damage to the company's wastewater system or endangerment to any individuals or the environment. Any action that results in the immediate suspension of service, or disconnection, of a customer shall be reported to the Director of the Utilities Division of the Arizona Corporation Commission and Maricopa County Environmental Services Department (MCESD) within twenty-four (24) hours of the suspension or disconnection. Any reconnection of the affected customer shall be in accordance with the Company's Tariff for which the customer must pay the cost of disconnection and reconnection, plus the cost of parts and installation of an Elder valve (or similar equipment) to allow for easier disconnection in the event of a repeated discharge offense by customer.

Appendix RW Dir 1, Part B - Proposed Tariff (showing changes)

TABLE OF CONTENTS

Sheet No.

PART ONE STATEMENT OF CHARGES (WATER) 1
- I. RATES 1
- II. TAXES AND ASSESSMENTS 11

PART TWO STATEMENT OF TERMS AND CONDITIONS (WATER) 12
- I. PERMITTED COSTS 12
- II. INTERRUPTIBLE SERVICE; COMPANY'S LIABILITY LIMITATIONS 13
- III. TERMINATION OF WATER SERVICE FOR VIOLATION OF WASTEWATER RULES AND REGULATIONS 13
- IV. RULES AND REGULATIONS 13

PART THREE INDUSTRIAL FIRE LINE SERVICE 14

PART FOUR CROSS-CONNECTION OR BACKFLOW TARIFF ..... ~~14~~16

PART FIVE CURTAILMENT PLAN FOR LIBERTY UTILITIES ..... ~~14~~18

PART SIX HOOK UP FEES (WATER) ..... ~~16~~23

PART SEVEN FEDERAL COST RECOVERY MECHANISM PLAN OF ADMINISTRATION ..... ~~16~~27

PART EIGHT EMERGENCY WATER AUGMENTATION SURCHARGE ..... 30~~16~~

PART NINE STATEMENT OF CHARGES (WASTEWATER) ..... ~~19~~34
- I. RATES ..... ~~19~~34
- II. TAXES AND ASSESSMENTS ..... 37~~22~~

ISSUED BY:
Moses Thompson, President
Liberty Utilities (LITCHFIELD PARK Water & Sewer) Corp.
14920 W Camelback Rd
Litchfield Park, AZ 85340
Decision No. XXXX

PART TEN STATEMENT OF TERMS AND CONDITIONS (WASTEWATER)..... 3823

~~I. PERMITTED COSTS..... 21~~
..... PERMITTED COSTS
..... 383

II. CUSTOMER DISCHARGE TO SYSTEM..... 2439

III. RULES AND REGULATIONS 2540

~~PART ELEVEN PRETREATMENT STANDARDS ..... 26~~

PART ~~TWELVE~~ELEVEN HOOK UP FEE TARIFF (WASTEWATER) 4127

PART ~~THIRTEEN~~TWELVE CUSTOMER ASSISTANCE TARIFF 2745

PART ~~FOURTEEN~~THIRTEEN PROPOSED PLAN OF ADMINISTRATION FOR PURCHASED POWER ADJUSTMENT MECHANISM 5340

PART ~~FIFTEEN~~FOURTEEN PROPOSED PLAN OF ADMINISTRATION FOR PROPERTY TAX ADJUSTMENT MECHANISM 5542

PART FIFTEEN INDUSTRIAL PRETREATMENT PROGRAM AND TARIFF 58

PART SIXTEEN CODE OF PRACTICE 119

Applies to all **WATER** 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

RESIDENTIAL (includes multi-family)

Meter Size	Charge[1]
5/8 x 3/4" Meter	$ ~~XX~~16.52
3/4" Meter	16.52~~XX~~
1" Meter	~~XX~~37.17
1 1/2" Meter	~~XX~~82.60
2" Meter	~~XX~~132.16
3" Meter	264.32 ~~XX~~
4" Meter	413.00~~XX~~
6" Meter	826.00~~XX~~
8" Meter	~~XX~~1,321.60
10" Meter	1,899.80~~XX~~
12" Meter	~~XX~~3,551.80

[1] Customer Assistance Tariff ("CAT") – A 30% discount is available on monthly minimum and commodity charges to qualified residential customers meeting the CAT qualifications.

Applies to all **WATER** service areas

PART ONE

STATEMENT OF CHARGES

COMMERCIAL/NON-RESIDENTIAL

Meter Size	**Charge**
5/8 x 3/4" Meter	$ ~~XX~~16.52
3/4" Meter	16.52~~XX~~
1" Meter	~~XX~~41.30
1 1/2" Meter	82.60~~XX~~
2" Meter	132.16~~XX~~
3" Meter	264.32~~XX~~
4" Meter	413.00~~XX~~
6" Meter	826.00~~XX~~
8" Meter	1,321.60~~XX~~
10" Meter	1,899.80~~XX~~
12" Meter	3,551.80~~XX~~

Applies to all **WATER** service areas

PART ONE

STATEMENT OF CHARGES

IRRIGATION

Meter Size	**Charge**
5/8 x 3/4" Meter	$ 16.52~~$ XX~~
3/4" Meter	16.52~~XX~~
1" Meter	41.30~~XX~~
1 1/2" Meter	82.60~~XX~~
2" Meter	132.16~~XX~~
3" Meter	264.32 ~~XX~~
4" Meter	413.00~~XX~~
6" Meter	826.00~~XX~~
8" Meter	1,321.60~~XX~~
10" Meter	1,899.80~~XX~~
12" Meter	3,551.80~~XX~~

BULK WATER RESALE

Meter Size	**Charge[2]**
4' Meter	$ ~~XX~~264.32
6" Meter	223.02~~XX~~
8" Meter	713.66~~XX~~
10" Meter	1,025.89~~XX~~
12" Meter	1,917.97~~XX~~
Luke Air Force Base	Per Contract*

* Liberty Litchfield Park will charge the monthly meter charge per the Contract with Luke Airforce Base.

[2] Bulk service is limited to customers outside the CC&N.

Applies to all **WATER** service areas

PART ONE

STATEMENT OF CHARGES

Construction Hydrants	**Charge**
Construction Hydrants	~~$XX~~264.32

Fire Service Lines	**Minimum**
Fire Service Lines	By Meter Size*
Industrial Fire Service	*Per Part 3 Industrial Fire Services

* Liberty Litchfield Park will charge the monthly meter charge associated with the meter size.

Applies to all **WATER** 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:

RESIDENTIAL (includes multi-family)

Meter Size	Consumption	Charge[3]
5/8" x 3/4" Meter – and 3/4"	0 to 3,000 gallons	$0.8864~~XX~~
	3,001 to 10,000 gallons	2.9937~~XX~~
	10,000 to 20,000 gallons	3.9937~~XX~~
	Over 20,000	4.3937~~XX~~
1" Meter	0 to 5,000 gallons	0.8864~~XX~~
	5,001 to 19,000 gallons	2.9937~~XX~~
	19,001 to 30,000 gallons	3.9937~~XX~~
	Over 30,000	4.3937~~XX~~
1 1/2" Meter	0 to 40,000 gallons	2.9937~~XX~~
	Over 40,000 gallons	4.3937~~XX~~
2" Meter	0 to 60,000 gallons	2.9937~~XX~~
	Over 60,000 gallons	4.3937~~XX~~
3" Meter	0 to 120,000 gallons	2.9937~~XX~~
	Over 120,000 gallons	4.3937~~XX~~
4" Meter	0 to 180,000 gallons	2.9937~~XX~~
	Over 180,000 gallons	4.3937~~XX~~
6" Meter	0 to 360,000 gallons	2.9937~~XX~~
	Over 360,000 gallons	4.3937~~XX~~
8" Meter	0 to 650,000 gallons	2.9937~~XX~~
	Over 650,000 gallons	4.3937~~XX~~
10" Meter	0 to 940,000 gallons	2.9937~~XX~~
	Over 940,000 gallons	4.3937~~XX~~
12" Meter	0 to 1,248,000 gallons	2.9937~~XX~~
	Over 1,248,000 gallons	4.3937~~XX~~

[3] Customer Assistance Tariff ("CAT") – A 30% discount is available on monthly minimum and commodity charges to qualified residential customers meeting the CAT qualifications.

Applies to all **WATER** service areas

PART ONE

STATEMENT OF CHARGES

COMMERCIAL/NON-RESIDENTIAL

Meter Size	Consumption	Charge[4]
5/8" x 3/4" Meter – and 3/4"	0 to 9,000 gallons	$2.9937~~$~~
	Over 9,000 gallons	4.3937~~XX~~
1" Meter	0 to 20,000 gallons	2.9937~~XX~~
	Over 20,000 gallons	4.3937~~XX~~
1 1/2" Meter	0 to 40,000 gallons	2.9937~~XX~~
	Over 40,000 gallons	4.3937~~XX~~
2" Meter	0 to 60,000 gallons	2.9937~~XX~~
	Over 60,000 gallons	4.3937~~XX~~
3" Meter	0 to 120,000 gallons	2.9937~~XX~~
	Over 120,000 gallons	4.3937~~XX~~
4" Meter	0 to 180,000 gallons	2.9937~~XX~~
	Over 180,000 gallons	4.3937~~XX~~
6" Meter	0 to 360,000 gallons	2.9937~~XX~~
	Over 360,000 gallons	4.3937~~XX~~
8" Meter	0 to 650,000 gallons	2.9937~~XX~~
	Over 650,000 gallons	4.3937~~XX~~
10" Meter	0 to 940,000 gallons	2.9937~~XX~~
	Over 940,000 gallons	4.3937~~XX~~
12" Meter	0 to 1,248,000 gallons	2.9937~~XX~~
	Over 1,248,000 gallons	4.3937~~XX~~

[4] Customer Assistance Tariff ("CAT") – A 30% discount is available on monthly minimum and commodity charges to qualified residential customers meeting the CAT qualifications.

Applies to all **WATER** service areas

PART ONE

STATEMENT OF CHARGES

IRRIGATION

Meter Size	Consumption	Charge
5/8" x 3/4" Meter – and 3/4"	0 to 9,000 gallons	$2.9937~~8~~
	Over 9,000 gallons	4.3937~~XX~~
1" Meter	0 to 20,000 gallons	2.9937~~XX~~
	Over 20,000 gallons	4.3937~~XX~~
1 1/2" Meter	0 to 40,000 gallons	2.9937~~XX~~
	Over 40,000 gallons	4.3937~~XX~~
2" Meter	0 to 60,000 gallons	2.9937~~XX~~
	Over 60,000 gallons	4.3937~~XX~~
3" Meter	0 to 120,000 gallons	2.9937~~XX~~
	Over 120,000 gallons	4.3937~~XX~~
4" Meter	0 to 180,000 gallons	2.9937~~XX~~
	Over 180,000 gallons	4.3937~~XX~~
6" Meter	0 to 360,000 gallons	2.9937~~XX~~
	Over 360,000 gallons	4.3937~~XX~~
8" Meter	0 to 650,000 gallons	2.9937~~XX~~
	Over 650,000 gallons	4.3937~~XX~~
10" Meter	0 to 940,000 gallons	2.9937~~XX~~
	Over 940,000 gallons	4.3937~~XX~~
12" Meter	0 to 1,248,000 gallons	2.9937~~XX~~
	Over 1,248,000 gallons	4.3937~~XX~~

Applies to all **WATER** service areas

PART ONE

STATEMENT OF CHARGES

BULK WATER RESALE

Meter Size	Consumption	Charge
4" Meter	All gallons	~~XX~~$2.0280
6" Meter	All gallons	2.0280~~XX~~
8" Meter	All gallons	2.0280~~XX~~
10" Meter	All gallons	2.0280~~XX~~
12" Meter	All gallons	2.0280~~XX~~
Luke Airforce Base	All gallons	Per Contract*

* Liberty Litchfield Park will charge the monthly meter charge per the Contract with Luke Airforce Base

Meter Type	Consumption	Charge
Hydrants	All gallons	$~~XX~~4.3937
Fire Line	All gallons	~~XX~~By Meter
Industrial Fire Service	All Gallons	*Per Part 3

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	$At Cost168.00	$At Cost733.00
3/4" Meter	565.00At Cost	At Cost260.00	825.00At Cost
1" Meter	At Cost629.00	321.00At Cost	At Cost950.00
1 1/2" Meter	At Cost699.00	At Cost536.00	At Cost1,235.00
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 MeterMeter & Larger Meters	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

*Hydrant Meter Deposit	Total
3" Turbine Meter	$XX1,470.00
3" Compound Meter	XX2,265.00

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

Applies to all **WATER** service areas

PART ONE

STATEMENT OF CHARGES

D. Miscellaneous Service Charges

Service	Charge
Establishment per A.A.C. R14-2-403(D)(1)~~Establishment~~	$30.00
Re-Establishment per A.A.C. R14-2-403(D)(1)~~Re-Establishment (within~~	(b~~a~~)
Reconnection per A.A.C. R14-2-403(D)(1)~~Reconnection (Delinquent)~~	$530.00
Meter Test (if correct) per Rule R14-2-408(F)~~Meter Test (if correct)~~	$30.00
Meter Reread (if correct) per Rule R14-2-408(C)~~Meter Re-Read (if correct)~~	$20.00
Fire Hydrant Meter Relocation~~Deposit~~	$50.00~~(b)~~
Fire Hydrant Meter Repair~~Fire Hydrant Meter Relocation~~	~~$50~~At Cost
NSF Check per A.A.C. R14-2-408(E)(1)~~Fire Hydrant Meter Repair~~	$~~At Cost~~25.00 (a)
Deferred Payment, Per Month~~Deposit Interest per A.A.C. R14-2-403(B)~~	~~6%(b)~~1.5%
Late Charge~~NSF Check (c)~~	(c)~~$20.00~~
Service Calls - After Hours~~Late Payment Penalty (b)~~	~~1.50% per month~~$125
Deposit Requirements~~Deferred Payment (R-01-2-409.G)~~	~~1.50% per month~~(e)
Deposit Interest per A.A.C. R14-2-403(B)~~Moving meter at customer~~	~~-at Cost~~6.00%
Water Hook-Up Fee~~After Hours Service Call Charge (d)~~	~~$125.00~~(f)
Failed Final Inspection Fee	$75
~~Water Hook-Up Fee~~	~~(f)~~

~~(a)~~ Liberty Litchfield Park may charge only one NSF fee when customers are billed for water and sewer services on one bill Per~~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) Per~~ Commission Rule A.A.C. R14-2-403.B.

(a)

~~(c)~~ Minimum Charges times number of full months off the system per A.A.C. R14-2-403(D)~~LITCHFIELD PARK may only charge one NSF fee when customers are billed for water and sewer services on one bill.~~

(b)

~~(d)~~ Greater of $5.00 or 1.50% of unpaid balance~~At customer's request. No charge for service during normal working hours.~~

(c)

~~(e)~~ Customer shall be charged for after-hours service calls outside of normal working hours for work performed at the customer's request or convenience~~Greater of $5 or 1.50% of unpaid balance.~~

(d)

~~(f)~~ Per ACC Rules R14-2-403(B) Residential - two times the average bill by class. Non-residential - two and one-half times the customer's estimated maximum monthly bill~~Customers shall pay the applicable Water Hook-Up Fees per tariff~~

(e)

~~(a)~~ Customers shall pay the applicable Water Hook-Up fees per tariff~~At customer's request. Customer shall pay the actual cost of physical disconnection and Establishment there shall be no charge for disconnection if no physical work is performed.~~

(f)

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.

Applies to all **WATER** 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 **WATER** 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 **WATER** 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. TERMINATION OFWATER SERVICE FOR VIOLATION OF WASTEWATER RULES AND REGULATIONS

The Company is authorized to discontinue water service to any person connected to both its water and sewer systems who violates the Company's wastewater terms and conditions or in any way creates a public health hazard or the likelihood of such a public health hazard. This termination authority also applies to non-payment for wastewater services.

IV. ~~IV.~~ 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 **WATER** service areas

PART THREE

WATER RATES INDUSTRIAL FIRE SERVICE

MONTHLY RATES:

- All Meter Sizes - At Cost (refundable pursuant to A.A.C. R14-2-405)
- Retrofit (Wrap-around, solar powered) ~~No~~ No Charge
- Monthly Minimum Charge at ~~10~~ 20% of Meter Size
- Commodity Rate at Current Tiered Rate per Meter Size

SPECIAL PROVISIONS:

A. ~~1.~~ The customer shall pay, the entire cost of the private fire service.

B. The private fire service shall be installed by the Company or under the Company's direction. The cost of the entire installation excluding the connection at the main shall be paid for by the applicant. Such payment shall not be subject to refund. All facilities paid for by the applicant shall be the sole property of the applicant, adjacent to the property line. The expense of maintaining the fire protection facilities on the applicant's premises (including the vault, meter detector type check valves, backflow device and appurtenances) shall be paid for by the applicant.

C. The Company and its duly authorized agents shall have the right to ingress to and egress from the premises for all purposes relating to said facilities.

~~2. The private fire service shall be Installed by the Company or under the Company's direction and shall be the sole property and subject to the control of the Company, with the right to alter, repair, replace and remove upon discontinuous of service.~~

D. ~~3.~~ The minimum diameter for industrial fire service will be four (4) inches. The maximum diameter shall not be larger than the diameter of the existing water main to which the fire protection service is connected.

E. ~~4.~~ If a distribution main of adequate size to serve a private fire protection service in addition to all other normal services does not exist in the street, easement or right-of-way adjacent to the location to be served, then a main from the nearest existing main of adequate capacity shall be installed by the Company, or under the utility's direction, and the cost paid by the applicant as a contribution in aid of construction.

F. ~~5.~~ The industrial fire service facilities shall include a flow meter and backflow prevention device. The facilities may be located within the customer's premises or within a public right of way

adjacent thereto. Where located within the premises, the Company and its duly authorized agents shall have the right of ingress to and egress from the premises for all purposes related to said facilities.

~~A.~~

Applies to all **WATER** service areas

PART THREE

WATER RATES INDUSTRIAL FIRE SERVICE

~~B. 6.~~ No structure shall be built over the industrial fire service and the customer shall maintain and safeguard the area occupied by the service from traffic and other hazardous conditions. The customer ~~will~~ shall be responsible for any damage to the private fire service facilities whether resulting from the use or operation of appliances and facilities on customer's premises or otherwise.

G.

H. ~~7.~~ The customer's installation must be such as to effectively separate the industrial fire service from that of the customer's regular domestic water service. Any fraudulent use of water through the private fire service will be charged for at the applicable tariff rates and shall be grounds for the Company terminating service without notice pursuant to A.A.C. R14-2-410(B).

I. ~~8.~~ There shall be no cross connection between the systems supplied by water through the Company's private fire service and any other source of supply without the specific approval of the Company. The specific approval, if given, will at least require, at the customer's expense, a special double check valve installation or other device acceptable to the Company. Any unauthorized cross connection shall be grounds for the Company terminating service without notice pursuant to A.A.C. R14-2-410(B).

~~Applies to all **WATER** service areas~~

~~**PART THREE**~~

~~**WATER RATES INDUSTRIAL FIRE SERVICE**~~

J. ~~9.~~ The Company will supply only such water at such pressure as may be available from time to time as a result of the normal operation of its water system. The Company does not guarantee a specific water pressure or gallons-per-minute flow rate at any of the private fire service facilities installed. 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, servants or agents, the Company will not be liable for any injuries or damages arising therefrom.

K. ~~10.~~ The customer shall make no claim against the Company for any loss or damage resulting from services provided under this schedule except for the Companies gross negligence.

Applies to all **WATER** service areas

PART FOUR

CROSS-CONNECTION OR BACKFLOW TARIFF

I. PURPOSE:

The purpose of this tariff is to protect Liberty Utilities (LITCHFIELD PARK 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 **WATER** 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 **WATER** service areas

PART FIVE

CURTAILMENT PLAN

ADEQ Public Water System:

ADEQ Public Water System Number: 07-046

PURPOSE:

Liberty Utilities (LITCHFIELD PARK 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.

APPLICABILITY

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 80 to 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[5].

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

[5] Best management practice is defined as a practice that can help to understand and manage water use.

Applies to all **WATER** 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 **WATER** 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 [presidential 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 **WATER** 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 **WATER** 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-WATER

LIBERTY UTILITIES (LITCHFIELD PARK 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 (Litchfield Park Water & Sewer) Corp. (the "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 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 person or entity requesting service to one or more new service connections and may include Developers and/or Builders of new residential subdivisions and/or commercial and industrial properties.

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

"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 the Company 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.AC. 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. Off-site 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-WATER

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	~~$2,584~~ $1,800
3/4"	1.5	~~$2,700~~ 3,876
1"	2.5	~~$4,500~~ 6,460
1-1/2"	5	~~$9,000~~ 12,920
2"	8	~~$14,400~~ 20,672
3"	16	~~$28,800~~ 41,344
4"	25	~~$45,000~~ 64,600
6"	50	~~$90,000~~ 129,200
8"	80	~~$144,000~~ 206,720
10" (turbine)	145	~~$261,000~~ 374,680
12" (turbine)	215	~~$387,000~~ 555,560

(A) For "Active Adult" communities with demonstrated age-restricted zoning and/or CCR's providing for age-restricted living, the Total Fee for domestic water use shall be Two-Thirds (2/3) of the Total Fee shown above for Residential properties, based on an ERU factor of 190 gallons per day. All non-domestic service connections shall pay the Hook-up fee per the above table.

IV. TERMS AND CONDITIONS

(A) Assessment of One Time Off-Site Hook-up Fee: The off-site hook-up fee will be assessed only once per residential parcel. For non-residential Properties, that reside on one parcel but has future additional construction that requires an upsize in water meters or additional water meters, the Company shall assess an additional Hook-up fee based on Hook-up Fees associated with old water meter size and new water meter size difference in fees or the Hook-up Fee associated with the additional requested water meter size.

(B) Use of Off-Site Hook-up Fee: Off-site hook-up fees may only be used to pay for capital items of Off-site Facilities, or for repayment of loans obtained to fund the cost of installation of off- site facilities. Off-site hook-up fees shall not be used to cover repairs, maintenance, or operational costs. The Company

shall record amounts collected under the 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-WATER

(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).

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.

Applies to all **WATER** service areas

PART SIX
HOOK UP FEES-WATER

(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. In the alternative, the Applicant, Developer, or Builder shall post an irrevocable letter of credit in favor of the Company in a commercially reasonable form, which may be drawn by the Company consistent with the actual or planned construction and hook up schedule for the subdivision and/or development.

(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 interest bearing trust account and used solely 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.

(I) Off-Site Hook-up Fee in Addition to On-site Facilities: T 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 pursuant to A.A.C. Rl4-2-406 and any applicable Main Extension Tariff.

(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 trust 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 2019, 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 location/address of the 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 a list of all facilities that have been installed with the tariff funds during the 12 month period.

Applies to all **WATER** service areas

PART SEVEN

FEDERAL COST RECOVERY MECHANISM PLAN OF ADMINISTRATION

APPLICABLE TO:

- Liberty Utilities (LITCHFIELD PARK Water & Sewer) Corp. (the Company") (Decision No._____);

I. INTRODUCTION:

Liberty LITCHFIELD PARK (Water & Sewer) Corp. shall adopt a Federal Compliance Cost Recovery Mechanism ("FCCRM"). This document is the Plan of Administration *("POA")* for the FCCRM. The FCCRM allows the Company to pass through to its customers the costs to recover the capital and on-going operations and maintenance costs of complying with the Environmental Protection Agency ("EPA") Forever Chemical rules in between rate cases, including water treatment facilities needed to comply with federal mandates on safe drinking water adopting Maximum Contaminant Level ("MCL") regulations and governing "forever chemicals" (per- and polyfluorinated alkyl substances) or ("PFAS").

II. GENERAL DESCRIPTION OF FCCRM:

The Company. will be entitled to seek recovery of the surcharge according to the following stages:

1. **Step l** ~~- Due to concern that if the EPA or any other governmental agency or office may attempt to repeal, revoke or amend the final rule for regulating PFAS or ("PFAS Rule") that makes treatment for PFAS not required by rule, the Company agrees not to commence engineering design of the facility until after June 30, 2025. Assuming there is no final, non-appealable judicial decision, executive order, or legislation rendering the PFAS Rule null, void or voidable, by June 30, 2025, then the~~ Company may begin the engineering design of the facility.
2. **Step 2** - Once design is complete, before beginning construction, the Signatories agree to meet and confer to discuss the stars of any potential rule changes ~~contemplated in Step 1~~regarding compliance with federal mandates on safe drinking water.~~.~~
3. **Step 3** – The Company shall file a separate FCCRM surcharge application for Commission approval in conformance with this FCCRM POA.

Applies to all **WATER** service areas

PART SEVEN
FEDERAL COST RECOVERY MECHANISM PLAN OF ADMINISTRATION

Under the FCCRM, the Company will bill all customers by means of a monthly fixed rate and a commodity rate billed on a per thousand gallons basis. The costs will be split evenly between the fixed and commodity rate components. The FCCRM Surcharge will appear on customers' bills as a separate line item labeled "Federal Compliance Cost Recovery Mechanism." Capital investments funded by proceeds of the FCCRM surcharge shall be subject to prudency review in the next rate case as well as an annual true-up of any over- or under-collections. The FCCRM will be subject to review for reinstatement in the next general rate case for the Company.

III. COMPONENTS OF THE FCCRM SURCHARGE.

i. The most current balance sheet at the time of the filing,
ii. The most current income statement
iii. An earnings test schedule,
iv. A rate review schedule (including the incremental and pro forma effect of the proposed increase),
v. A revenue requirement calculation,
vi. A surcharge calculation,
vii. An annual true-up calculation,
viii. An adjusted rate base schedule,
ix. A CWIP ledger, and
x. A typical bill analysis under present and proposed rates

IV. FCCRM SURCHARGE RATE DESIGN.

The FCCRM Surcharge rate design shall be as follows:

1. The FCCRM rate will be billed to all customers by means of a monthly fixed rate and a commodity rate billed on a per thousand gallons basis. The costs will be split between the fixed and commodity rate components.

2. The fixed component of the FCCRM Surcharge shall be calculated by dividing 50% of the FCCRM Revenue Requirement by the number of active equivalent 5/8 x 3/4-inch meters at the end of the most recent 12-month period, and shall increase with meter sized based on the following meter capacity multipliers

Applies to all **WATER** service areas

PART SEVEN

FEDERAL COST RECOVERY MECHANISM PLAN OF ADMINISTRATION

5/8-inch x 3/4-inch	1.0 times
3/4-inch	1.5 times
1-inch	2.5 times
1-1/2-inch	5.0 times
2-inch	8.0 times
3-inch	16.0 times
4-inch	25.0 times
6-inch	50.0 times
8-inch	80.0 times

3. The commodity rate will be calculated by dividing 50% of the FCCRM Revenue Requirement by the average gallons sold for the two most recent 12-month periods.
4. The FCCRM Surcharge will apply to all customers' bills.
5. The FCCRM Surcharge will appear on customers' bills as a separate line item labeled "Federal Compliance Cost Recovery Mechanism."

V. FCCRM SURCHARGE FILING.

The FCCRM Surcharge will be filed in alignment with Step 3.[6] The Company will submit to the Commission a detailed description of the plant and supporting invoices, a calculation of the associated revenue requirement, and the associated detailed schedules and tariffs. The Company will also provide Staff and the Residential Utility Consumer Office ("RUCO") electronic copies of all work papers and supporting documents.

VI. FCCRM SURCHARGE NOTICE REQUIREMENTS.

The FCCRM Surcharge will not become effective until approved by the Commission. The Company will notice its customers of the FCCRM Surcharge approved as soon as possible in a form acceptable to Staff. In addition, the Company must provide notice of each request for a surcharge to each party to Docket No. W-02074A-23-0337, W-02465-23-0338, W-02060A-23-0339, SW-01428A-25-XXXX, (will have an opportunity to be heard and participate in the surcharge proceedings). The surcharge review procedures will be the same as those for an Arsenic Cost Recovery Mechanism surcharge, as described in Decision No. 66400 (October 14, 2003).

[6] See Step 3, General Description of FCCRM

Applies to all **WATER** service areas

PART EIGHT

EMERGENCY WATER AUGMENTATION SURCHARGE TARIFF AND PLAN OF ADMINISTRATION

I. Purpose and Applicability

PURPOSE:

The purpose of this tariff is to authorize Liberty Utilities (Litchfield Park 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 (Litchfield Park Water & Sewer) Corp. experiences an emergency water shortage[7]. The charges will be assessed based on usage as provided below.

Applicability:

This tariff is obtained during the processing of a permanent rate application. 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[8] directly or indirectly controlling or controlled by, or under direct or indirect common control with the Company. 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.

[7] See definition for meaning of emergency water shortage.

[8] A corporation, partnership, limited partnership, joint venture, trust, estate or natural person.

Applies to all **WATER** service areas

PART EIGHT

EMERGENCY WATER AUGMENTATION SURCHARGE TARIFF AND PLAN OF ADMINISTRATION

"Curtailment Account Balance" means the monies collected under the curtailment tariff authorized in Decision No. xxxxx.

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

"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 Company's 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 the July 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 **WATER** service areas

PART EIGHT

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.

IV. 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 wi11 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.
~~(A)~~

(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:

~~(B)~~

Applies to all **WATER** service areas

PART EIGHT

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~~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 (Litchfield Park 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 revenue 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 **WASTEWATER** service areas

PART NINE

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

Residential:	**Charge[10]**
Residential Service	$ 69.72xx
Multiple Unit Housing – Monthly Per Unit	64.73xx
Commercial/Non-Residential:	
Small Commercial – Monthly Service	117.91xx
Commercial Measured Service:	
Regular Domestic – Monthly Service Charge	66.01xx
Restaurants, Motels, Grocery Store & Dry Cleaning Estab. – Monthly Service	Xx66.01*
Wigwam Resort:	
Wigwam Resort Monthly Rate – Per Room	67.25xx
Wigwam Resort Main Hotel Facilities – Per Month	2,663.08xx
Schools:	
Elementary Schools	1,810.88xx
Middle & High Schools	xx2,130.45
Community College	3,202.21xx
Effluent**	xxMarket Rate

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

**Market Rate – Maximum effluent rate shall not exceed $xx per acre foot based on potable water rate of $xx per thousand gallons.

[10] Low Income Tariff – A 30% discount is available on monthly minimum and commodity charges to qualified residential customers meeting the low income qualifications.

Applies to all **WASTEWATER** service areas

PART NINE

STATEMENT OF CHARGES

B. Commodity Rates

Commercial/Non-Residential Customers (water usage Data Available)*

Regular Domestic per 1,000 gallons water usage	$6.01~~88~~
Restaurants, Motels Grocery Stores & Dry Cleaning Estab, per 1,000 gallons water usage	7.71~~88~~

Commercial/Non-Residential Customers (influent Data)**

Regular Domestic per 1,000 gallons water usage	$7.51~~88~~
Restaurants, Motels Grocery Stores & Dry Cleaning Estab, per 1,000 gallons water usage	10.64~~88~~

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

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

Applies to all **WASTEWATER** service areas

PART NINE
STATEMENT OF CHARGES

C. Service Charges

Service	Charge
Establishment per A.A.C. R14-2-603(D)(1)~~Establishment~~	$30.00
Re-Establishment of Service per A.A.C. R14-2-603(D)(1)~~Re-Establishment (within~~	(a)
Disconnection ~~(Delinquent)~~	At Cost (b)
Reconnection per A.A.C. R14-2-603(D)(1)~~Reconnection (Delinquent)~~	(b)
NSF Check per A.A.C. R14-2-608(E)(1)~~NSF Check (a)~~	$25 (c)
Deferred Payment (per month)	1.5% per month
Late Charge~~Late Payment Penalty~~	(d)
Service Calls - After Hours~~Service Charge – after hours (b)~~	$125 (e)
~~Failed Final Inspection Fee~~Deposit Requirement	(f)~~$75~~
Deposit Interest per A.A.C. R14-2-603(B)~~Deposit~~	6%~~(f)~~
Service Lateral Connection Charge – All Sizes~~Deposit Interest~~	(g)~~6%~~
Collection Main Extension Tariff Per A.A.C R14-2-606(B)~~Service Lateral~~	(h)~~(g)~~
Influent Meter and Metering System Installation~~Collection Main Extension Tariff~~	At Cost (i)~~(h)~~
~~Influent Meter and Metering System Installation~~Wastewater Hook-up Fee	At Cost (ij)
Failed Final Inspection Fee~~Wastewater Hook-up Fee~~	$75~~(j)~~

a) Minimum charge times number of full months off the system, per Rule R14-2-603(D). ~~Per Commission Rule A.A.C. R14-2-603.D - Months off the system times the monthly minimum.~~

~~b)~~ Customer shall pay the actual cost including costs for excavation and trenching, pipeline modification, sewer block, backfill and grading, road repairs and permitting. Customer will be provided copies of invoices for actual costs incurred. There shall be no charge if no work is performed. ~~The actual cost of disconnection and reconnection, including costs for excavation and trenching, pipeline modification, backfill and grading, road repairs and permitting. Customer will be provided copies of invoices for actual cost. There shall be no charge for disconnection if no work is performed.~~

~~c)~~ Per Commission Rule A.A.C. R-14-2-603.B

b)

~~d)~~ Liberty~~LITCHFIELD PARK~~ Litchfield Park may only charge one NSF fee when customers are billed for water and sewer services on one bill.

c)

~~l.~~ Greater of $5.00 or 1.50% of unpaid balance greater~~At customer's request. No charge for service during normal working hours.~~

~~e)~~d) ~~Greater~~ of $5 or 1.5% of unpaid balance

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

e)

ISSUED BY:
Moses Thompson, President
Liberty Utilities (LITCHFIELD PARK Water & Sewer) Corp.
14920 W Camelback Rd
Litchfield Park, AZ 85340

g)() Per A.A.C. R14-2-603(B)(7):

1. Residential – two times the average bill by class
2. Commercial – one(two and one-half times the customer's estimated maximum monthly bill

h)g) At cost. Customer/Developer shall install or cause to be installed all Service Laterals as refundable advance in aid of construction.

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

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

k)j) Residential and Commercial – Customers/Developers shall pay the applicable Wastewater Hook-up Fees tariff

IN ADDITION TO THE COLLECTION OF REGULAR RATES, THE UTILITY WILL COLLECT FROM ITS CUSTOMERS A PROPORTIONATE SHARE OF ANY PRIVILEGE, SALES, USE, AND FRANCHISE TAX. PER COMMISSION RULE 14-2-608D(5).

Applies to all **WASTEWATER** service areas

PART NINE

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 TEN
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 TEN

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 TEN
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 **WASTEWATER** service areas~~

~~**PART ELEVEN**~~

~~**PRETREATMENT STANDARDS**~~

Applies to all **WASTEWATER** service areas
PART ~~TWELVE~~ELEVEN
HOOK-UP FEE TARIFF – WASTEWATER

I. Purpose and Applicability

The purpose of the off-site facilities hook-up fees payable to Liberty Utilities (Litchfield Park Water & Sewer) Corp. (the "Company") pursuant to this tariff is to equitably apportion the costs of constructing additional off-site facilities to provide wastewater treatment and disposal facilities among all new service laterals. These charges are applicable to all new service laterals undertaken via Collection Main Extension Agreements, or requests for service not requiring a Collection 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-14-2-601 of the Arizona Corporation Commission's ("Commission") rules and regulations governing sewer utilities shall apply interpreting this tariff schedule.

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

"Company" means Liberty Utilities (Litchfield Park Water & Service) Corp. – Wastewater Division.

"Collection Main Extension Agreement" means an agreement whereby an Applicant, Developer and/or Builder agrees to advance the costs of the installation of wastewater facilities necessary to serve new service laterals, or install wastewater facilities to serve new service laterals and transfer ownership of such wastewater facilities to the Company, which agreement does not require the approval of the Commission pursuant to A.A.C. R-14-2-606, and shall have the same meaning as "Wastewater Facilities Agreement."

"Off-site Facilities" means the wastewater treatment plant, sludge disposal facilities, effluent disposal facilities and related appurtenances necessary for proper operation, including engineering and design costs. Offsite facilities may also include lift stations, force mains, transportation mains and related appurtenances necessary for proper operation if these facilities are not for the exclusive use of the applicant and benefit the entire wastewater system.

"Service Lateral" means and includes all service laterals for single-family residential, commercial, industrial or other uses.

Applies to all **WASTEWATER** service areas
PART ~~TWELVE~~ELEVEN
HOOK-UP FEE TARIFF – WASTEWATER

III. Wastewater Hook-up Fee

For each new residential service lateral, the Company shall collect a Hook-Up Fee of $2,697 based on the Equivalent Residential Unit ("ERU") of 270 gallons per day. Commercial and industrial applicants shall pay based on the total ERUs of their development calculated by dividing the estimated total daily wastewater capacity usage needed for service using standard engineering standards and criteria by the ERU factor of 270 gallons per day. For "Active Adult" communities with demonstrated age-restricted zoning and/or CCRs providing for age-restricted living, the Hook-Up Fee for residential properties shall be $1,070, based on an ERU factor of 190 gallons per day.

IV. Terms and Conditions

(A) Assessment of One Time Off-Site Facilities Hook-up Fee: The off-site facilities hook-up fee may be assessed only once per residential parcel. For non-residential properties that reside on one parcel but have future additional construction that adds ac[redacted]

Applies to all **WASTEWATER** service areas

PART SIXTEEN
CODE OF PRACTICE (LPSCO-CP-01-002)
SECTION 2 - DENTAL OPERATIONS

An operator of a dental operation that uses an amalgam separator must keep a record book at the dental operation site that includes the following information pertaining to the amalgam separator installed:

a. date of installation of the amalgam separator and name of the installation service provider;
b. serial number and expiry date of the amalgam separator and/or its components;
c. maximum recommended flow rate through the amalgam separator, where applicable;
d. dates of inspection, maintenance, cleaning and replacement of any amalgam separation equipment or components;
e. dates and descriptions of all operational problems, spills, leaks or collecting container failures associated with the amalgam separator and remedial actions taken;
f. name, address and telephone number of any person or company who performs any maintenance or disposal services related to the operation of the amalgam separator; and
g. dates of pick-up of the collecting container for o ff-site disposal, volume of waste disposed and the location of disposal.

The records must be retained for a period of two years and must be available on request by an company representative.

Applies to all **WASTEWATER** service areas

PART SIXTEEN
CODE OF PRACTICE (LPSCO-CP-01-003)
SECTION 3 – DRY-CLEANING OPERATIONS

I. APPLICATION

This code of practice for Dry Cleaning operations defines the requirements for managing waste discharged directly or indirectly into a sewer connected to a sewage facility from dry cleaning businesses, or other facilities employing solvent or chemical cleaning routines.
Definitions are included in LPSCO-CP-01-DEF.

II. DISCHARGE REGULATIONS

An operator of a dry-cleaning operation must not discharge waste, which at the point of discharge into a sewer contains:

a. Tetrachloroethylene and Perchloroethylene is prohibited;
b. Petroleum solvent in a concentration that is in excess of 15 milligrams per liter as analyzed in a grab sample; and
c. Prohibited waste, restricted waste, special waste, storm water, or contaminated water.

An operator of a dry-cleaning operation that generates wastewater containing petroleum solvent shall either:

a. Collect and transport the wastewater from the dry-cleaning operation for offsite waste management; or
b. Install and maintain a solvent/water separator and holding tank in accordance with this code of practice.

Solvent Water Separators and Holding Tanks

Solvent/water separator and holding tank installations must conform to the requirements of this code of practice.

An operator of a dry-cleaning operation shall not directly discharge wastewater from the solvent/water separator to a sewage facility

a. An operator of a dry-cleaning operation must:
b. Collect the wastewater discharged from a solvent/water separator into a transparent, solvent-compatible, holding tank with a containment capacity 25% larger than the total volume of the solvent/water separator; and
c. Allow the wastewater to stand undisturbed for a period of not less than 12 hours following each operating date.

An operator of a dry-cleaning operation must check the contents of the holding tank after the specified period of time has elapsed to determine whether the wastewater contains any visible residual solvent. If there is no visible residual solvent in the holding tank, the contents may be discharged to the sewer.

Applies to all **WASTEWATER** service areas

PART SIXTEEN

CODE OF PRACTICE (LPSCO-CP-01-003)

SECTION 3 – DRY-CLEANING OPERATIONS

If the holding tank contains any visible tetrachloroethylene or petroleum solvent after the specified period of time, then the tetrachloroethylene or petroleum solvent must be separated and returned to the solvent recovery system. After the removal of all visible solvent, the wastewater may be discharged to the sanitary sewer.

Visual Inspections

An operator of a dry-cleaning operation must:

a. Visually inspect the solvent/water separator on a daily basis and
b. Clean the solvent/water separator at least once every seven (7) days to manufacturer's standards.

Spills and Leaks

An operator of a dry-cleaning operation must install spill containment facilities in all chemical storage areas and around all dry-cleaning machines.

An operator of a dry-cleaning operation must block off all sewer drains within the containment area for chemical storage and dry-cleaning equipment to prevent any accidental discharge of solvent to a sewer.

An operator of a dry-cleaning operation must inspect all dry-cleaning equipment for liquid leaks at least once per day.

An operator of a dry-cleaning operation must keep all equipment clean to ensure that leaks are visible. The following areas and items are to be checked for leaks:

a. hose connections, unions, couplings and valves
b. machine door gasket and seating
c. filter head gasket and seating
d. pumps
e. base tanks and storage
f. solvent/water separators
g. filter sludge recovery
h. distillation unit
i. diverter valves
j. saturated lint in lint baskets
k. holding tanks
l. cartridge filters

Applies to all **WASTEWATER** service areas

PART SIXTEEN

CODE OF PRACTICE (LPSCO-CP-01-003)

SECTION 3 – DRY-CLEANING OPERATIONS

An operator of a dry-cleaning operation who detects any liquid leak from dry cleaning equipment or chemical storage must repair the leak within 72 hours and must immediately prevent any discharge of contaminants to a sewer.

III. RECORD KEEPING AND RETENTION

Every dry-cleaning operation must keep a record book on site for inspection with records from the previous two years.

Th e following information shall be recorded in the record book:

a. record of all inspections done by the operator, employees or other hired personnel;
b. record of any liquid leaks detected and remedial action taken;
c. record of solvent/water separator cleaning;
d. record of holding tank cleaning and solvent transfer; and
e. record of all other equipment maintenance and repair.

Applies to all **WASTEWATER** service areas

PART SIXTEEN
CODE OF PRACTICE (LPSCO-CP-01-004)
SECTION 4 – FOOD SERVICE OPERATIONS

I. APPLICATION

This code of practice for Food Service operations defines the requirements for managing waste discharged directly or indirectly into a sewer connected to a sewage facility from restaurants, or other facilities employing food service (such as food preparation services) as a primary or secondary business operation. Traps, interceptors and separators shall be provided to prevent the discharge of oil, grease, sand and other substances harmful or hazardous to the building drainage system, the collection system the private sewage disposal system or the sewage treatment plant or processes.

Traps, interceptors and separators shall be installed:

a. operators of a food services operation that adds kitchen equipment that discharges oil and grease;
b. operators of a food services operation that discharges non-domestic waste to sewer that exceeds any of the restricted waste criteria specified in LPSCO-CP-01-DEF; or
c. any food service operation, as determined by Corporation's wastewater operations group.
d. at new facilities
e. at existing food service facilities, not equipped with a trap, interceptor or separator, when additions, alterations or remodel are done which Increase servicing volume, seating capacity, etc.
f. at existing food service facilities, equipped with a trap, interceptor or separator, when additions, alterations or remodel are done which increase servicing volume, seating capacity, changes to the menu, etc.
g. at any non-food facilities when additions, alterations, or remodeling is proposed for the purpose of food preparation and service.
h. at existing facilities not equipped with a trap, interceptor or separator, which is proposed for the purpose of food preparation and service.

Definitions are included in LPSCO-CP-01-DEF.

II. DISCHARGE REGULATIONS

An operator of a Food Service Operation must not discharge waste, which at the point of discharge into a sewer, contains:

1. oil and grease in a concentration that is in excess of 100 milligrams per liter as analyzed in a grab sample;
2. suspended solids in a concentration that is in excess of 350 milligrams per liter as analyzed in a grab sample;
3. 5-day biochemical oxygen demand (BOD 5) in a concentration that is in excess of 350 milligrams per liter in a grab sample;
4. prohibited waste, restricted waste, special waste, storm water, or contaminated water.

Applies to all **WASTEWATER** service areas

PART SIXTEEN

CODE OF PRACTICE (LPSCO-CP-01-004)

SECTION 4 – FOOD SERVICE OPERATIONS

III. GREASE INTERCEPTORS

Grease interceptors are required to be installed and maintained by the Owner of food service operations within the collection system of Corporation facilities. Grease interceptor installations shall conform to the requirements of th.is code of practice.

Interceptors, such as grease, oil, or sand shall be provided by laundries, restaurants, service stations, auto repair shops, carwashes and other industrial use.rs when, in the opinion of Corporation, interceptors are necessary for the proper handling of wastewater containing oil and grease or sand or any flammable wastes. Such interceptors shall not be required for domestic users.

Construction:

All traps, interceptors and separators shall be constructed of impervious materials capable of withstanding abrupt and extreme changes in temperature. New or upgraded grease device shall have a three-lid manhole, properly sized per Table 1. Traps, interceptors and separators shall be watertight and equipped with easily removable covers. Covers shall be gastight and watertight.

Cleaning and Maintenance:

Cleaning and maintenance must be performed when total volume of captured oil, grease and solids material displaces more than twenty-five (25) percent of the total volume of the trap, interceptor or separator or when the pH of a sample taken from the effluent side of the interceptor drops below 5.0 or when odor generation becomes a health issue or when the Company inspection determines a cleaning is necessary.

Maintenance Records:

All traps, interceptors and separators shall be maintained by the user in efficient operating condition at all times. Written records and documentation of all cleaning, repair, calibration, and maintenance shall be maintained at the facility for a minimum of three (3) years and be made available upon request.

Maintenance Inspection:

All traps, interceptors and separators shall be inspected by Corporation representative during normal working bouts. Inspection results shall be made available to person, firm or corporation in reasonable charge of the traps, interceptors and separators. Corporation representative shall require correction in order to enforce Corporation pretreatment code of practices.

Applies to all **WASTEWATER** service areas

PART SIXTEEN

CODE OF PRACTICE (LPSCO-CP-01-004)

SECTION 4 – FOOD SERVICE OPERATIONS

Skimming:

Skimming, decanting or discharging of removed waste or wastewater back into any traps, interceptors and separators or any appurtenance of the wastewater collection system is strictly prohibited.

Pumping:

All oil, sand and grease interceptors shall be pumped out or cleaned out completely not less than once every ninety (90) calendar days. Grease traps must be cleaned out completely not less than once every thirty (30) calendar days. Traps and interceptors shall be cleaned more frequently when necessary or required.

Bacteria as a Substitute:

The use of bacteria additives as a supplement to maintenance may be authorized by Corporation when a written request is made to the Corporation which includes material safety data sheets. The addition of emulsifiers, de- emulsifiers, surface active agents, enzymes, or degreasers directly or into any drain leading to any grease removal device is strictly prohibited unless approved by the Corporation.

Use:

Traps, interceptors and separators shall be single user only. When an interceptor can be safely used by multiple users (e.g., food courts), multiple users may be allowed when approved by Corporation. Multiple facilities operated by the same person, firm or corporation may be allowed to connect to a single interceptor with approval from Corporation. The person, firm or corporation in reasonable charge of the trap, interceptor or separator shall take any and all steps necessary to assure adequacy which includes repair, modification or replacement.

Alternate Devices and Technology:

Alternative devices and technologies shall be submitted to Corporation for approval before any such device is installed. The service facility will be required to furnish analytical data demonstrating the effluent discharge concentration to Corporation wastewater collection system will not exceed those listed in LPSCO-CP-01-001.

Sizing:

All traps, interceptors and separators shall be properly sized per Tab le 1. When an interceptor is sized less than five hundred (500) gallons or more than two thousand five hundred (2,500) gallons, the person, firm or corporation making the permit application shall first meet with the Corporation to verify the reduced or increased size has been correctly calculated and that no other options are available.

Applies to all **WASTEWATER** service areas

PART SIXTEEN
CODE OF PRACTICE (LPSCO-CP-01-004)
SECTION 4 – FOOD SERVICE OPERATIONS

Size Modification:
Modifying the size of any trap or interceptor shall only be done when sizing per Table 1 allows the modification. Modifying the size of any trap or interceptor shall not be done without the approval of Corporation.

Domestic Wastewater:
Domestic wastewater shall not be discharged to the interceptor.

Minimization Plan:
All facilities required to install and operate a trap, interceptor or separator shall develop and implement a Waste Minimization Plan pertaining to the disposal of grease, oils, and food bearing wastes.

Best Management:
All establishments requiring a trap, interceptor or separator shall adopt BMP's (Best Management Practices) for handling sources of floatable oils, fat or grease originating within their facility. Proof of employee training in BMP's shall be shown to Corporation upon request.

Other Fixtures:
Toilets, urinals, and other similar fixtures shall not discharge through a grease interceptor.

Minimization Program:
The applicant shall establish and submit a written waste minimization plan (maintenance program) outlying specific methods (Best Management Practices) that the facility will use on a daily basis to reduce the discharge of oil and grease as well as solids from entering the interception device and ultimately, the Corporation sewer system. This plan shall be acceptable to and approved by the Corporation. The approved document shall accompany the permit application.

Discharge Permit:
This document will be used in lieu of a discharge permit to assist with enforcing all Corporation codes of practices.

Applies to all **WASTEWATER** service areas

PART SIXTEEN

CODE OF PRACTICE (LPSCO-CP-01-004)

SECTION 4 – FOOD SERVICE OPERATIONS

Grease interceptors automatic grease removal requited:

A grease interceptor or automatic grease removal device shall be required to receive the drainage from fixtures and equipment with grease-laden waste located in food preparation areas, such as in restaurants, hotel kitchens, hospitals, school kitchens, bars, factory cafeterias, caterers, nursing homes, day care center, churches and clubs. Fixtures and equipment shall include pot sinks, pre-rinse sinks; soup kettles or similar devices; workstations; floor drains or sinks into which kettles are drained; automatic hood wash units and dishwashers without pre-rinse sinks. Grease interceptors and automatic grease removal devices shall receive waste only from fixtures and equipment that allow fats, oils or grease to be discharged. Interceptors, such as grease, oil or sand shall be provided at laundries, restaurants, service stations, auto repair shops, carwashes and other industrial users when the proper handling of wastewater containing oil and grease or sand or any flammable wastes is necessary.

Location:

All Interceptors shall be approved and shall be located to be readily and easily accessible for cleaning and inspection.

Food waste grinder:

Where food waste grinders connect to grease interceptors, a solids interceptor shall separate the discharge before connecting to the grease interceptor. Solids interceptors and grease interceptors shall be sized and rated for the discharge of the food waste grinder. Emulsifiers, chemicals, enzymes and bacteria shall not discharge into the food waste grinder. Corporation shall require any user to cease operation of a garbage grinder and permanently remove such equipment when it is determined that the grinder is imposing any adverse effect on interceptor function.

Grease interceptor capacity:

Grease interceptors shall have the grease retention capacity indicated in Table 1 for the flow-through rates indicated. Corporation shall make determinations of interceptor adequacy and need, based on review of all relevant information regarding interceptor performance, facility site and building plan review and to require repairs to, modifications, or replacement of such traps.

Applies to all **WASTEWATER** service areas

PART SIXTEEN

CODE OF PRACTICE (LPSCO-CP-01-004)

SECTION 4 – FOOD SERVICE OPERATIONS

TABLE 1 - CAPACITY OF GREASE INTERCEPTO RS - E PA-2 Model

A Determine maximum drainage flow from fixtures:					
Type of Fixture	Total Fixtures		Flow Rate		Amount
Restaurant kitchen sink		X	15 gpm	=	
Single compartment sink		X	20gpm	=	
Double compartment sink		X	25gpm	=	
2, single compartment sinks		X	25 gpm	=	
2, double compartment sinks		X	35gpm	=	
Triple sink 1.5 inch drain		X	35 gpm	=	
Triple sink 2 inch drain		X	50gpm	=	
30gallon dishwasher		X	15gpm	=	
50gallon dishwasher		X	25gpm	=	
50--100gallon dishwasher		X	40gpm	=	
B. Total	Number of fixtures			=	gpm
C. Loading Factors					
Restaurant type	Fast food-paper delivery			=	.50
	Low volume			=	.50
	Medium volume			=	.75
	High Volume			=	1.0
D. Bx C = D, subtotal					
E. D x 60 = Subtotal x 60 minutes = E, maximum flow for one (1) hour, in gallons					
F. Ex 2 = maximum flow for one hour times two (2) hours retention time (based on restaurant volume) = F, volume of trap in gallons =					

ISSUED BY:
Moses Thompson, President
Liberty Utilities (LITCHFIELD PARK Water & Sewer) Corp.
14920 W Camelback Rd
Litchfield Park, AZ 85340

Applies to all **WASTEWATER** service areas

PART SIXTEEN
CODE OF PRACTICE (LPSCO-CP-01-004)
SECTION 4 – FOOD SERVICE OPERATIONS

Access and maintenance of traps, interceptors, and separators:

Complete access shall be provided to each interceptor and separator for service, maintenance and inspection of the inner chamber(s) and viewing and sampling of effluent wastewater discharged to the sewer. Interceptors and separators shall be maintained by periodic removal of accumulated grease, scum, oil, or other floating substances and solids deposited in the interceptor or separator.

Periodic Inspection:

All traps, inceptors and separators shall be subject to periodic inspections by Corporation during normal operating hours. These inspections can be based on an annual inspection or when a complaint is registered with Corporation regarding a grease-removal device. Should the inspection of any trap, interceptor or separator indicate a violation of any item in (1) thru (3) below, the person, firm or corporation in reasonable charge shall bring the device into compliance within the timeframe noted on the notice of violation, but not longer than fourteen (14) calendar days.

If twenty-five (25) percent of the interceptor is full; both surface (oil and grease) and bottom (solids).

When OSHA (Occupational, Safety and Health Administration) atmospheric levels of Hydrogen Sulfide limits have been exceeded - "Short Term Exposure Limit" (STEL) of fifteen (15) ppm over a fifteen-minute time-weighted average. When the "Immediately Dangerous to Life and Health" (IDLH) level is 100 ppm or above, immediate action shall be performed to return the level of Hydrogen Sulfide to safe and acceptable limits. If the violation cannot be immediately resolved, all use of the Trap, Interceptor or Separator shall cease until compliance is obtained.

When pH in the effluent chamber falls below 5.0 - which is an unhealthy anaerobic interceptor condition.

Maintenance:

Any trap, interceptor or separator not adequately maintained to prevent floatable oils, fat or grease from entering the sewerage system or produce excessive odors shall be in violation of Corporation codes of practice.

Clearing Obstructions:

Corporation shall take appropriate action to clear any obstruction of the Corporation sewer that causes a sewer overflow. When the obstruction is found to be caused by an overburdened or non-maintained trap, interceptor or separator, the person, firm or corporation in reasonable charge of the trap, interceptor or separator reimbursement of Corporation costs associated with clean-up efforts including any fines leveled against Corporation. Any establishments that continuously violate Corporation code of practice shall be subject to having sewer service discontinued.

Contain and/or Clean Up:

Should Corporation find it necessary to contain and/or clean up a private sanitary sewer overflow caused by blockage of private or public sewer lateral or system, all associated cost shall be the responsibility of the person, firm or corporation in reasonable charge of the property.

Applies to all **WASTEWATER** service areas

PART SIXTEEN

CODE OF PRACTICE (LPSCO-CP-01-004)

SECTION 4 – FOOD SERVICE OPERATIONS

Repairs or Replacements:

When repairs or replacements are necessary to a trap, interceptor or separator, all repairs or replacements shall be completed within the time frame stated on the notice to comply. Corporation may authorize a time extension, not to exceed thirty (30) days, for justifiable cause.

Grease Removal:

The person, fi.cm or corporation in reasonable charge shall remove and dispose of grease at a facility permitted to receive and process such waste. Cleaning frequencies shall be dependent on the amount of oil, grease or solids generated at each operation, the size of the grease trap or interceptor, and the approved written waste minimization program, but not to exceed thirty-day intervals for traps and ninety-day intervals for interceptors. Traps and interceptors shall be cleaned by a license d contractor.

Interference, Operation and Odors:

Any facility whose effluent discharge into the sewerage system causes interference in the conveyance system, operation of the sewerage system, or emits excessive odors shall be required to sample the discharge from the trap, interceptor or separator and have it analyzed for oil and grease and sulfides, total and dissolved. Results of the analysis shall be immediately reported. Corporation may sample the grease interception device at any time, utilizing Corporation representatives. The person, firm or corporation in reasonable charge shall be responsible for any and all associated cost of such testing or sampling.

IV. RECORD KEEPING AND RETENTION

An operator of a food services operation must keep a record at the food services operation of all grease interceptor inspection and maintenance activities including:

a. the date of inspection or maintenance;
b. the maintenance conducted;
c. the type and quantity of material removed from the grease interceptor; and
d. the location of disposal of the material removed from the grease interceptor.

The records shall be reta1r.ed for a period of three years, and shall be available on request by an company· representative.

Applies to all **WASTEWATER** service areas

PART SIXTEEN
CODE OF PRACTICE (LPSCO-CP-01-005)
SECTION 5 - PHOTOGRAPHIC IMAGING OPERATIONS

I. APPLICATION

This code of practice for photographic imaging operations defines mandatory requirements for managing non - domestic waste discharged directly or indirectly into a sewer connected to a sewage facility.

This code of practice applies to photographic imaging operations. Definitions are included in LPSCO-CP-01-DEF.

II. DISCHARGE REGULATIONS

An operator of a photographic imaging operation must not discharge waste which, at the point of discharge into a sewer, contains:

a. silver in a concentration that is in excess of prescribed local limit analyzed in a grab sample; or,
b. prohibited waste, restricted waste, special waste, storm water, or contaminated water as defined in LPSCO-CP-01-DEF.

An operator of a photographic imaging operation that produces liquid waste containing silver must either:

a. collect and transport the waste from the photographic imaging operation for off-site waste management; or
b. treat the waste at the photographic imaging operation site prior to discharge to the sewer using one of the following silver recovery technologies:
   i. two chemical recovery cartridges connected in a series;
   ii. an electrolytic recovery unit followed by two chemical recovery cartridges connected in series; or
   iii. any other silver recovery technology, or combination of technologies, capable of reducing the concentration of silver in the waste to 1.2 mg/L or less where valid analytical test data has been submitted to, and accepted by, the Corporation wastewater group.

An operator of a photographic imaging operation must install and maintain silver recovery technology according to the manufacturer's or supplier's recommendations.

An operator of a photographic imaging operation must collect all liquid waste containing silver in a holding tank and must deliver this waste to the chemical recovery cartridges using a metering pump.

An operator of a photographic imaging operation must calibrate the metering pump at least once per year.

Applies to all **WASTEWATER** service areas

PART SIXTEEN
CODE OF PRACTICE (LPSCO-CP-01-005)
SECTION 5 - PHOTOGRAPHIC IMAGING OPERATIONS

Spill/ Leak Prevention

An operator of a photographic imaging operation must locate the silver recovery system in such a manner that an accidental spill, leak or container failure will not result in liquid waste containing silver in concentrations greater than 1.2 mg/L entering any sewer.

If a location referred to above is not available, an operator of a photographic imaging operation must do one of the following:

a. install spill containment to contain spills or leaks from the silver recovery system; or
b. cap all floor drains into which liquid spilled from the silver recovery system would normally flow.

Testing:

When using two separate chemical recovery cartridges, an operator of a photographic imaging operation must test the discharge from the first cartridge for silver content at least once per month using either silver test paper or a portable silver test kit.

When the discharge from the first chemical recovery cartridge referred to above cannot be sampled, an operator of a photographic imaging operation must:

c. install a cumulative flow meter on the silver recovery system; and
d. test the discharge from the second chemical recovery cartridge once per week using silver test paper or a silver test kit.

Cartridge Replacement

An operator of a photographic imaging operation must replace the chemical recovery cartridges when any one of the following occurs:

a. the manufacturer's or supplier's recommended expiry date, as shown on each cartridge, has been reached;
b. eighty percent (80%) of the manufacturer's or supplier's maximum recommended capacity, or total cumulative flow, for each cartridge has been reached;
c. test data, using silver test paper or a silver test kit, indicates that the discharge from the first cartridge is greater than 1000 mg/L; or
d. analytical data using a method of analysis outlined in standard methods, or an alternative method of analysis approved by the manager, having a method detection limit of 0.5 mg/ L silver or lower, indicates that the concentration of silver in the discharge from the silver recovery system is greater than, or equal to, 1.2 mg/ L.

Applies to all **WASTEWATER** service areas

PART SIXTEEN
CODE OF PRACTICE (LPSCO-CP-01-005)
SECTION 5 - PHOTOGRAPHIC IMAGING OPERATIONS

I. RECORD KEEPING AND RETENTION

An operator of a photographic imaging operation that uses a silver recovery system must keep, at the photographic imaging operation site, an operation and maintenance manual pertaining to all equipment used in the silver recovery system.

An operator of a photographic imaging operation that uses two chemical recovery cartridges connected in series must keep a record book at the photographic imaging operation site which includes the following information recorded for the previous two years:

a. serial number of each chemical recovery cartridge used;
b. installation date of each chemical recovery cartridge used;
c. expiry date of each chemical recovery cartridge used (where provided by manufacturers or suppliers);
d. maximum recommended capacity, or total cumulative flow, of each chemical recovery cartridge used;
e. dates of all metering pump calibrations;
f. monthly silver test results on the discharge from the first chemical recovery cartridge; or where the discharge from the first cartridge cannot be sampled, weekly silver test results on the discharge from the second chemical recovery[13] cartridge and weekly cumulative flows thro ugh the silver recovery system; and
g. dates and descriptions of all operational problems associated with the chemical recovery cartridges and remedial actions taken.

Both chemical recovery cartridges used following an electrolytic recovery unit must be replaced by the operator of the photographic imaging operation when one of the events referred to above occurs if this is recommended by the manufacturer or supplier of the cartridges.

An operator of a photographic imaging operation that uses an electrolytic recovery unit in addition to two chemical recovery cartridges connected in series must keep a record book at the photographic imaging operation site which includes the following information recorded for the previous two years:

a. all information specified above;
b. date of each removal of silver from the electrolytic recovery unit;
c. date of each maintenance check on the electrolytic recovery unit;
d. dates and descriptions of all operational problems associated with the electrolytic recovery unit anti remedial actions taken.

[13] If treatment of liquid waste with two chemical recovery cartridges connected io series is the only silver recovery technology being used, then the owner of the photographic imaging operation must replace both chemical recovery cartridges when one of the events referred to occurs.

Applies to all **WASTEWATER** service areas

PART SIXTEEN
CODE OF PRACTICE (LPSCO-CP-01-006)
SECTION 6 – RV PARK OPERATIONS

I. APPLICATION

This code of practice for RV park operations defines the requirements for managing waste discharged directly or indirectly into a sewer connected to a sewage facility from RVs, mobile homes, trailers, watercraft and other sources which employ storage, chemical disinfection/stabilization and discharge as a waste disposal mechanism.

This code of practice applies to all RV park operations. Definitions are included in LPSCO-CP-01-DEF.

II. DISCHARGE REGULATIONS

An operator of an RV park operation must not discharge waste, which at the point of discharge into a sewer, contains:

a. oil and grease in a concentration that is in excess of 100 milligrams per liter as analyzed in a grab sample;
b. suspended solids in a concentration that is in excess of 350 milligrams per liter as analyzed in a grab sample;
c. 5-day biochemical oxygen demand (BOD_5) in a concentration that is in excess of 350 milligrams per liter in a grab sample;
d. total nitrogen in excess of 100 mg/l;
e. prohibited waste, restricted waste, special waste, storm water, or contaminated water.

If the RV park operation accepts RV customers with the intention of providing sewerage hook-ups, that practice is only acceptable if one of the following conditions is met:

1. If the RV park operation has a dedicated pre-treatment facility, that facility must be used for the disposal of the first discharge of wastewater from any entering RVs. The facility must be maintained as per manufacturer's or engineer's operating instructions. Discharge from that facility which is directed to a sewer connected to a sewerage facility shall be metered such that large slugs of waste are not introduced to the sewer instantaneously. Discharges from such facilities to sewers are limited to 10% of the average daily sewerage flow (in USGPM) experienced in the sewer.
2. In the absence of a dedicated pre-treatment facility, the RV park operation shall require incoming RVs to certify that, prior to connection to a sewer, that the holding tanks of the RV have been discharged at an approved facility.

Applies to all **WASTEWATER** service areas

PART SIXTEEN

CODE OF PRACTICE (LPSCO-CP-01-006)

SECTION 6 – RV PARK OPERATIONS

III. RECORD KEEPING AND RETENTION

An operator of an RV park operation must keep a record at the RV park operation of:

a. all disposals of RV waste into a dedicated pre-treatment facility;
b. Pre-treatment facility inspection and maintenance activities including:
    1. the date of inspection or maintenance;
    2. the maintenance conducted; and
    3. the type and quantity of material removed from the facility;
c. Certifications of waste disposal prior to hook up of RVs to sewer services.

The records shall be retained for a period of two years and shall be available on request by Corporation representative.

Applies to all **WASTEWATER** service areas

PART SIXTEEN

CODE OF PRACTICE (LPSCO-CP-01-007)

SECTION 7 - PRETREATMENT/ INDUSTRIALWASTE CONTROL

Reference **PART FIFTEEN** Liberty Utilities (Litchfield Park Water and Sewer) Corp. **Industrial Pretreatment Program and Tariff.**

Applies to all **WASTEWATER** service areas

PART SIXTEEN
CODE OF PRACTICE (LPSCO-CP-01-008)
SECTION 8 - NONCOMPLIANCE / ENFORCEMENT

I. NOTICE OF VIOLATIONS

Whenever the Company determines that any customer has violated or is violating any provision of this Code, or any directives, orders, or permits issued or approved to which the Company is bound, the Company may serve upon such customer a written notice ("Notice") stating the nature of the violations(s) in accordance with A.A.C. R.14-2-609.C, and requiring that the customer correct the violation(s) within a specified period of time; perform such tasks as the Company determines are necessary for the customer to correct the violations; or perform such tasks and submit such information as is necessary for the Company to evaluate the extent of noncompliance or to determine appropriate enforcement actions to be taken in conjunction with the applicable regulatory agencies. A copy of the Notice shall also be provided to the Director of the Utilities Division of the Arizona Corporation Commission.

II. SUSPENSION OF SERVICE

If the customer does not cure the violation, or present a satisfactory plan of remediation to Company, within the time specified in the Notice, then Company may suspend or disconnect wastewater treatment service in accordance with A.A.C. R.14-2-609.C.

In addition, the Company may suspend wastewater treatment service, in accordance with A.A.C. R.14-2-609.B (without notice), when such suspension is necessary, in the opinion of the Company, in order to stop an actual or threatened discharge which presents or may present an imminent or substantial endangerment to the health or welfare of persons, to the environment, or causes the Company to violate any condition of its aquifer protection permit, AZPDES discharge permit, or any applicable sludge disposal regulations.

Any customer notified of an immediate suspension of the wastewater treatment service shall immediately stop or eliminate the discharge. In the event of a failure of the customer to comply voluntarily with the cease-and-desist request, the Company shall take such steps as deemed necessary, including immediate severance of the sewer connection and/or immediate disconnection of the water service, to prevent or minimize damage to the company's wastewater system or endangerment to any individuals or the environment. Any action that results in the immediate suspension of service, or disconnection, of a customer shall be reported to the Director of the Utilities Division of the Arizona Corporation Commission and Maricopa County Environmental Services Department (MCESD) within twenty-four (24) hours of the suspension or disconnection. Any reconnection of the affected customer shall be in accordance with the Company's Tariff for which the customer must pay the cost of disconnection and reconnection, plus the cost of parts and installation of an Elder valve (or similar equipment) to allow for easier disconnection in the event of a repeated discharge offense by customer.

DIRECT TESTIMONY OF PETER EICHLER

ON BEHALF OF LIBERTY UTILITIES (LITCHFIELD PARK WATER & SEWER) CORP.

June 30, 2025

Table of Contents

I. INTRODUCTION AND PURPOSE OF TESTIMONY 1

II. THE APUC/LIBERTY SHARED SERVICES AND COST ALLOCATION MODEL 3

A. Corporate Structure 3
B. Introduction to Shared Services 5
C. Cost Allocation and the CAM 9
D. Prior Regulatory Treatment of Shared Services Costs and CAM 12
E. Capitalized Overhead 13
F. Applicants' Shared Services Costs 16

I. INTRODUCTION AND PURPOSE OF TESTIMONY

Q. Please state your name and business address.

A. My name is Peter Eichler and my business address is 354 Davis Road, Oakville, Ontario, Canada.

Q. On whose behalf are you testifying in this proceeding?

A. I am testifying on behalf of Liberty Utilities (Litchfield Park Water & Sewer) Corp. ("Liberty Litchfield Park" or "Company").

Q. By whom are you employed and in what capacity?

A. I am Senior Vice President, Business & Financial Planning for Liberty Utilities (Canada) Corp. ("LUCC"), which is a subsidiary of Algonquin Power & Utilities Corp. ("APUC"). APUC owns Liberty Utilities Co. ("Liberty"), which owns and operates 26 regulated electric, natural gas, water, and wastewater utilities in 13 states – Arizona, Arkansas, California, Iowa, Illinois, Georgia, Massachusetts, Missouri, Kansas, New Hampshire, New York, Oklahoma, and Texas.

Q. Please describe your responsibilities as Senior Vice President, Business & Financial Planning.

A. I am currently responsible for financial planning and analysis for the Liberty family of companies. My overall mandate includes budgeting, forecasting, capital expenditure approval, and analysis of the financial performance of the utility companies operated by Liberty.

Q. Please describe your educational and professional background.

A. I am a designated accountant, having received the Certified Management Accountant ("CMA") designation in Canada, which is now referred to as a Chartered Professional Accountant ("CPA"). That designation is similar to a Certified Public Accountant designation in the United States. In addition, I hold a Master of Business Administration degree from the University of Windsor in

Ontario, Canada, and I have a Bachelor of Commerce degree with a specialization in Finance from Ryerson University in Toronto, Canada. I have been employed by LUCC in various capacities since 2009, including most recently as the Senior Vice President of Regulatory Strategy and Central Services, and have also served in other roles such as the President of Liberty's gas distribution business in Massachusetts, a utility which serves approximately 58,000 customers. Before joining Liberty, I spent four years at regulated electric utilities in Ontario, Canada, working in the areas of corporate finance, ratemaking, and regulatory affairs.

Q. Have you previously testified before this Commission or any other regulatory agency?

A. Yes. I have testified before the Arizona Corporation Commission ("ACC") in several rate cases, including Docket Nos. W-02465A-15-0367 and WS-02676A-15-0368. In those cases, I testified on matters of corporate allocation methodologies and costs. I have also previously testified before many other commissions on various issues pertaining to regulated utilities operations, planning, finance, ratemaking, and others. These include the Arkansas Public Service Commission, California Public Utilities Commission, Georgia Public Service Commission, Illinois Commerce Commission, Iowa Utilities Board, Kansas Corporation Commission, Kentucky Public Service Commission, Massachusetts Department of Public Utilities, Missouri Public Service Commission, New Hampshire Public Utilities Commission, Oklahoma Corporation Commission, and the Texas Commission on Environmental Quality.

Q. What is the purpose of this testimony?

A. The purpose of this testimony is to support the APUC Cost Allocation Manual ("CAM") and the corporate shared services costs allocated to Liberty Litchfield

Park, as well as the capitalization derived from the corporate shared services costs and recorded in the Company's rate base.

II. THE APUC/LIBERTY SHARED SERVICES AND COST ALLOCATION MODEL

A. Corporate Structure

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 portfolio of utility assets. APUC is traded on the New York and Toronto stock exchanges. APUC has two major operating units in North America – its regulated utilities ("Liberty Utilities") and its unregulated renewable power generation facilities ("Liberty Power").

Figure 1: Simplified APUC Corporate Structure

Liberty Utilities owns and operates regulated water, wastewater, natural gas, and electric utilities in 13 states and one Canadian province. Liberty Utilities is organized into three regional divisions: East, Central, and West. Liberty Power provides renewable power generation, with numerous facilities 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.

In January 2025, APUC sold Liberty Power, excluding its hydro portfolio, to a wholly-owned subsidiary of LS Power. With the sale of Liberty Power, APUC is transitioning to pure-play regulated utility operations.

Q. How would you characterize the complexity of APUC/Liberty's corporate structure?

A. I do not believe our organizational structure is unnecessarily complex given that we operate gas, water, wastewater, and electric utilities in multiple jurisdictions. Only a few corporate entities are involved in providing shared services. My goal in this rate case is to show that our cost allocation process is understandable, rational, beneficial, consistent, and verifiable through regulatory inspections and audits. Therefore, Liberty's structure does not interfere with the setting of rates that provide for recovery of the Company's reasonable and necessary costs of service.

Q. How are 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.

Q. Who is the immediate corporate parent of Liberty Litchfield Park?

A. The immediate parent company for Liberty Litchfield Park is Liberty Utilities (Sub) Corp. ("Liberty Sub Corp"). Liberty Sub Corp, a direct subsidiary of Liberty Utilities Co. ("LUCo"), is the parent company for the eight individual operating utilities in Arizona and Texas. [1] As such, Liberty Sub Corp functions as a local, shared services company with shared assets and costs recorded on its books.

B. <u>Introduction to Shared Services</u>

Q. What are shared services?

A. Shared services are corporate administrative, financial, accounting, human resources, and other business support services provided to and paid for by more than one entity or division within an entity.

Q. Are shared services models like this common in the utility industry?

A. Yes, the 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. This corporate structure is not only prevalent, but crucial to achieving economies of scale and improving the quality of products and services.

Q. How do shared services provide those benefits?

A. For Liberty, 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

[1] The other Arizona utilities are Liberty Utilities (Black Mountain Sewer) Corp., Liberty Utilities (Gold Canyon Sewer) Corp., Liberty Utilities (Rio Rico Water & Sewer) Corp. 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.

groups with broad experience and facilitates the standardization of these activities. The benefits of this type of shared services model to the customers are through economies of scale and empowerment of local operations with access to in-house experts providing shared services. Put simply, under Liberty's shared services model, service companies, and corporate affiliates provide a broad array of corporate and business support functions to all of Liberty's regulated utility subsidiaries. These services are delivered across the organization to achieve economies of scale, cost efficiency, and standardization—benefits that would be difficult or costly for each utility to replicate independently. This model allows smaller or regionally dispersed utilities—such as our utilities in Arizona—to access high-quality support functions that would otherwise be unaffordable or inefficient to maintain on a standalone basis.

Q. Are all shared services provided by affiliated entities within the APUC corporate organization?

A. Yes. As discussed above, all shared services are provided by affiliated entities within the APUC corporate structure. The depth, experience, and scope of the corporate support and services provided within APUC/Liberty would be difficult and impractical to replicate through unaffiliated third parties. 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. This model is common across the utility industry and is considered essential for modern utility holding companies to operate effectively.

Q. Can you expand on your discussion of the support services provided by the Company's affiliates?

A. Yes. Overall, there are three primary legal entities that that provide support services – APUC, LUCC, and Liberty Utilities Service Corp. ("LUSC").

1. **APUC** -- 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. Access to capital is of substantial benefit to regulated utilities that often need large sums for infrastructure investment.
2. **LUCC** -- LUCC employs personnel that provide various corporate and business support services including executive, regulatory strategy, energy procurement, operations, utility planning, administration, and customer experience. Additional shared services are provided by Liberty Algonquin Business Services ("LABS"), a business unit of LUCC. LABS includes the following departments: information technology; human resources; training; environment, health, safety and security; procurement; executive and strategic management; technical services; risk management; financial reporting; planning and administration; treasury; internal audit; external communications; legal; and compliance.
3. **LUSC** -- 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 is streamlined and shared across APUC's

U.S.-based utility companies. LUSC also provides a variety of other shared services to Liberty's regulated utilities.

Q. Please describe the services provided on a regional basis?

A. As described previously, the various operating utilities are organized under a regional structure. This provides a more effective management and reporting hierarchy that allows local utilities to engage with knowledgeable regional managers for specific functions. For example, our regional structure allows state presidents, such as Mr. Thompson, to focus on local utility operations, state utility commission proceedings, customer satisfaction, and community relations. Similarly, this organizational structure allows regional employees to share their expertise among regulated utilities in nearby states and provide 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 provide services for the regulated water and wastewater utilities in Arizona and Texas that are owned by Liberty Sub Corp. Those 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, some of the LUSC Engineering and Operations department employees provide direct support to the Arizona and Texas utilities and 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 such as Liberty Litchfield Park or allocated based on the local four-factor methodology to all the Arizona and/or Texas utilities.

Q. How are the costs of shared services allocated among the operating utilities?

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. Cost Allocation and the CAM

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, and LUSC and sets forth the methods used to apportion the costs for those services among the benefiting 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 Appendix PE_Dir.1. 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. Explain how the CAM is based on 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 (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. How is the CAM used to assign and allocate costs to regulated utilities such as Liberty Litchfield Park?

A. 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.

Q. Can you provide examples?

A. Yes.

i. Costs that are incurred by APUC, LUCC or LUSC for the exclusive benefit of any utility's operations are directly assigned to that utility in accordance with the CAM.

ii. Costs that are incurred by APUC, LUCC or LUSC that benefit multiple companies within the APUC corporate family are allocated using defined allocation methodologies described in the CAM.

iii. 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.

iv. Liberty Sub Corp. incurs costs for the benefit of the Arizona and Texas utilities that are allocated based on a local four-factor methodology.

It is important to note that costs that are incurred by Liberty Litchfield Park as part of providing utility services in its service area are direct costs, and thus are neither assigned nor allocated under the CAM.

Q. When was the CAM last updated and what significant changes were made to it?

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. Liberty updates the CAM allocation factors annually based on recorded data to account for any changes in the organization structure, including acquisitions and divestitures.

Q. Has the CAM been independently reviewed?

A. Yes. In April 2021, Liberty 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. In July 2021, PwC issued their report, which is attached as Appendix PE_Dir.2. 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.

D. Prior Regulatory Treatment of Shared Services Costs and CAM

Q. Has the Commission previously reviewed the shared services model and CAM?

A. Yes. 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 Appendix PE_Dir.4.

Q. Do those cases involve a similar CAM and shared service model to what the Company is requesting in this 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's regulated operations in the U.S. for many years.

Q. Have other Public Utility Commissions evaluated the CAM?

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. What has been the general reception of the CAM in other jurisdictions?

A. 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.

E. Capitalized Overhead

Q. What is capitalized overhead?

A. Capitalized overhead refers to the portion of administration and general ("A&G") costs that support capital projects and are therefore capitalized under NARUC and FERC accounting standards.

Q. Why aren't costs associated with capital projects capitalized directly?

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 is 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 capital projects to recognize the total cost of the project. [2]

Q. Does NARUC support capitalization of overheard costs?

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

[2] *See* NARUC Guidelines for Cost Allocations and Affiliate Transactions.

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 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. Are the Company's practices consistent with NARUC's instructions?

A. Yes. 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.

Q. How is capitalized overhead incorporated into Liberty Litchfield Park's rates?

A. The costs of shared services are allocated according to the CAM. A portion of those allocated costs are capitalized as described below. That capitalized overhead has generally been referred to as Indirect Overhead or "INDOH" in Arizona, even though that is not a term widely used at APUC or its subsidiaries.

Directly assigned and indirectly allocated shared services costs are initially recorded as A&G expenses. A capitalization rate is applied to the A&G costs to determine the amount of A&G costs that are capitalized. The capitalized A&G costs are reduced from A&G expenses and apportioned, as a debit amount, to the open Arizona and Texas utilities' capital projects. When the construction projects are completed and placed into service, the capitalized overhead becomes part of the asset costs on the Company's books and included as part of rate base. All of this is standard utility accounting, as required by the NARUC Instructions discussed above. The key point is that a portion of costs such as legal and accounting costs, relate to capital projects and should therefore be capitalized rather than expensed.

Q. Has the Company met with Staff and RUCO to explain its methodology for calculating and applying capitalized overhead?

A. Yes. Liberty Litchfield Park recognizes that capitalized overhead has been a contentious issue in several rate cases. However, we've made progress on this front as evidenced by Decision No. 81361 (June 18, 2025), in which the parties entered a settlement on all issues including capitalized overhead.[3] Appendix PE Dir.3 is a presentation providing an overview of the capitalized overhead process that was provided to Staff and RUCO for use in a prior matter.

Q. What capitalization rate is Liberty Litchfield Park proposing and why?

A. Consistent with the Settlement Agreement adopted in Decision No. 81361 (June 18, 2025), Liberty Litchfield Park is using a capitalization rate of 14 percent to calculate the capitalized overhead related to allocated shared service costs from corporate shared services (APUC, LUCC, LUSC), and a capitalization rate of 21 percent for regional shared services. These rates were used to determine the

3 The parties to the settlement were: Liberty Utilities Beardsley Water, Bella Vista Water, Cordes Lakes Water, and Rio Rico Water & Sewer; Commission Staff; RUCO; North Copper Canyon Community Association; Courtland Homes, Inc.; and Austin Ranch LLC.

capitalized overhead in rate base from May 2022 onward, consistent with the test year applicable for Docket Nos. 23-0337 et al.

F. Applicants' Shared Services Costs

Q. What amount of corporate shared service costs were allocated to Liberty Litchfield Park during the test year?

A. During the test year, APUC, LUCC and LUSC allocated approximately $1.27M and $1.72M to Liberty Litchfield Park's water division and Liberty Litchfield Park's wastewater division, respectively.

Q. Do any of the affiliates' profit from the services provided to the Company?

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 Liberty Litchfield Park could potentially be subsidizing non-regulated affiliates?

A. No. The CAM is designed to prevent 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. Does this conclude your testimony?

A. Yes.

APUC Cost Allocation Manual (CAM)

ALGONQUIN POWER & UTILITIES CORP.

COST ALLOCATION MANUAL

V2017 Effective: January 1st, 2017

TABLE OF CONTENTS

1. INTRODUCTION 3
2. THE APUC CORPORATE STRUCTURE 4
3. SCOPE OF SERVICES FROM APUC AND HOW THOSE COSTS ARE DISTRIBUTED 5
4. SCOPE OF SERVICES PROVIDED BY LUC AND HOW COSTS ARE DISTRIBUTED 11
4.1 Overview of LUC Services and Costs 11
4.2 LUC Services and Costs Provided to Liberty Utilities and Liberty Power ... 13
4.3 Shared Services from LUC 16
5. LIBERTY UTILITIES SERVICE CORP. 21
5.1 Shared Services from LUSC 22
6. COST DISTRIBUTION AT THE REGIONAL OR STATE UTILITY LEVEL 25
7. CORPORATE CAPITAL 25
8. CAM TEAM AND TRAINING 26
9. AUDIT, RECORD KEEPING & AFFILIATE TRANSACTION RULES 26
10. UPDATING ALLOCATIONS 26
11. APPENDICES 27
APPENDIX 1 - NARUC GUIDELINES FOR COST ALLOCATIONS 27
APPENDIX 2 – DETAILED EXPLANATION OF APUC COSTS 34
1. APUC Strategic Management Costs 34
2. Access to Capital Markets 35
3. APUC Financial Controls 35
4. APUC Administrative Costs 36
APPENDIX 3 – LIFE OF AN APUC INVOICE 37
APPENDIX 4 – LIFE OF A LIBERTY UTILITIES INVOICE 38
APPENDIX 5 – LIFE OF A SHARED SERVICES INVOICE 39

APPENDIX 6 – COMPOSITE ILLUSTRATION OF ORGANIZATIONAL COST DISTRIBUTION 40
APPENDIX 7 – GLOSSARY OF TERMS 41
APPENDIX 8 - VERSION LOG 43

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)

[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,

[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 Number of Employees O&M	33.3% 33.3% 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 O&M Net Plant	33.3% 33.3% 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 O&M Net Plant	33.3% 33.3% 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 O&M Net Plant	33.3% 33.3% 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 O&M Net Plant	33.3% 33.3% 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 O&M Net Plant	33.3% 33.3% 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 O&M Net Plant	33.3% 33.3% 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 O&M Net Plant	33.3% 33.3% 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

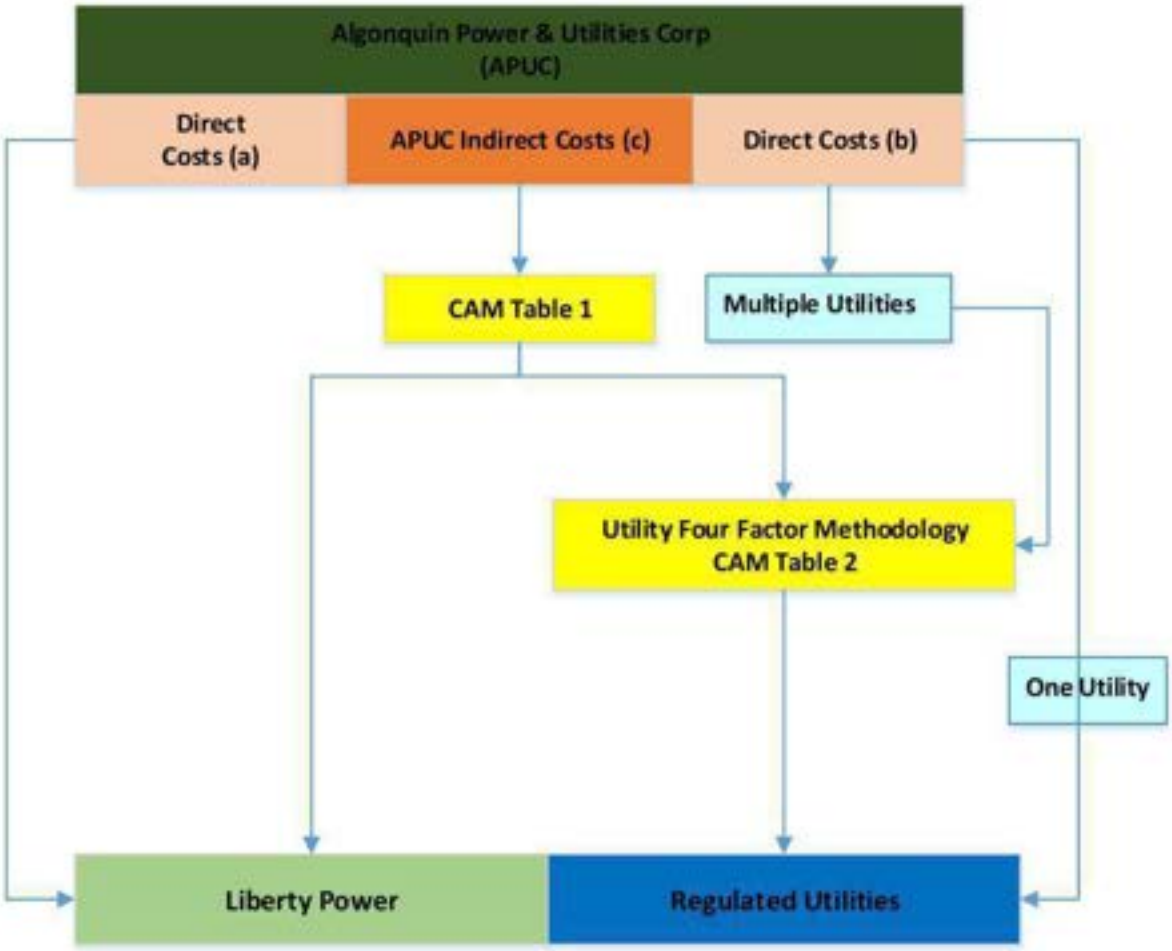
Notwithstanding the above, if a charge is related either solely to the regulated utility business or to the power generation business Liberty Power, then all of those costs will be direct charged, or assigned, to the business segment for which they are incurred. If a cost can be directly attributable 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.

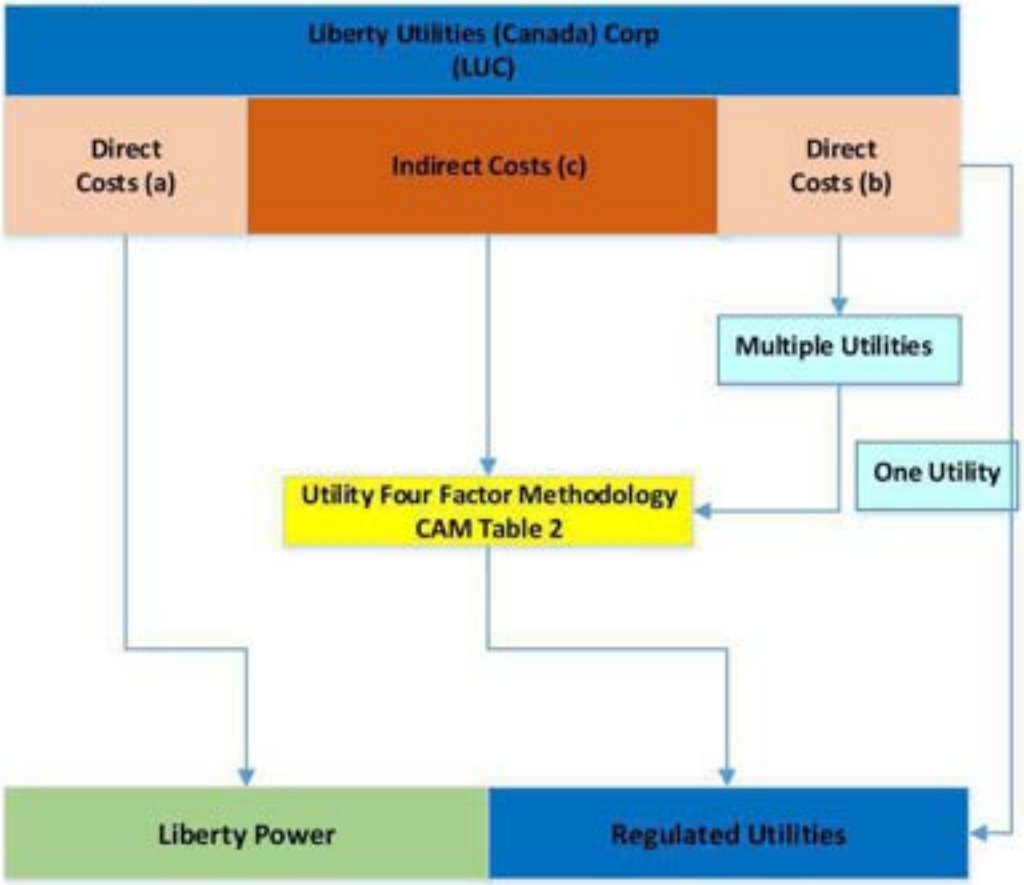
4.1 Overview of LUC Services and Costs

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

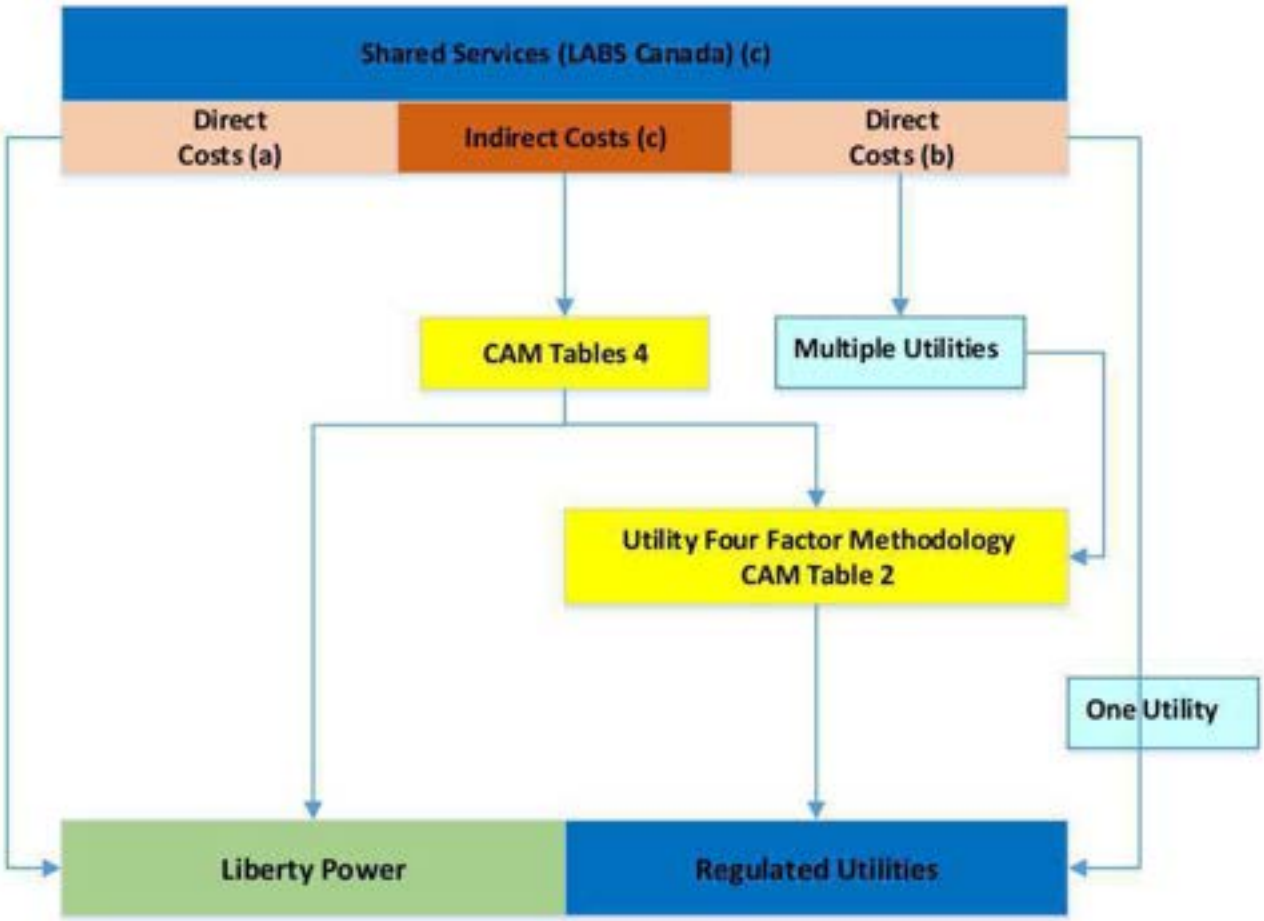


Notes:

(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.

[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.

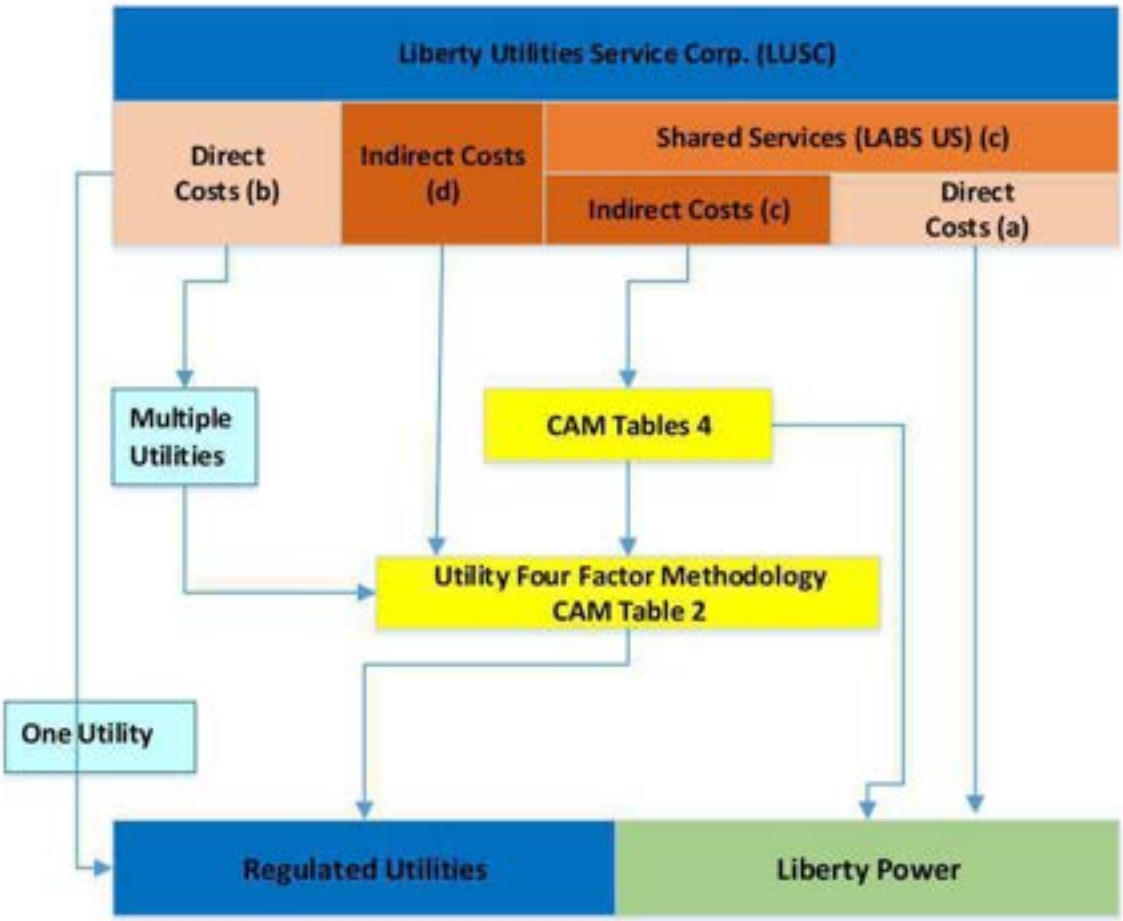
The indirect costs from the U.S. shared services that only benefit the regulated utilities are distributed using the Utility Four-Factor Methodology set forth in CAM Table 2, resulting in utility-specific allocated charges from LUSC.

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

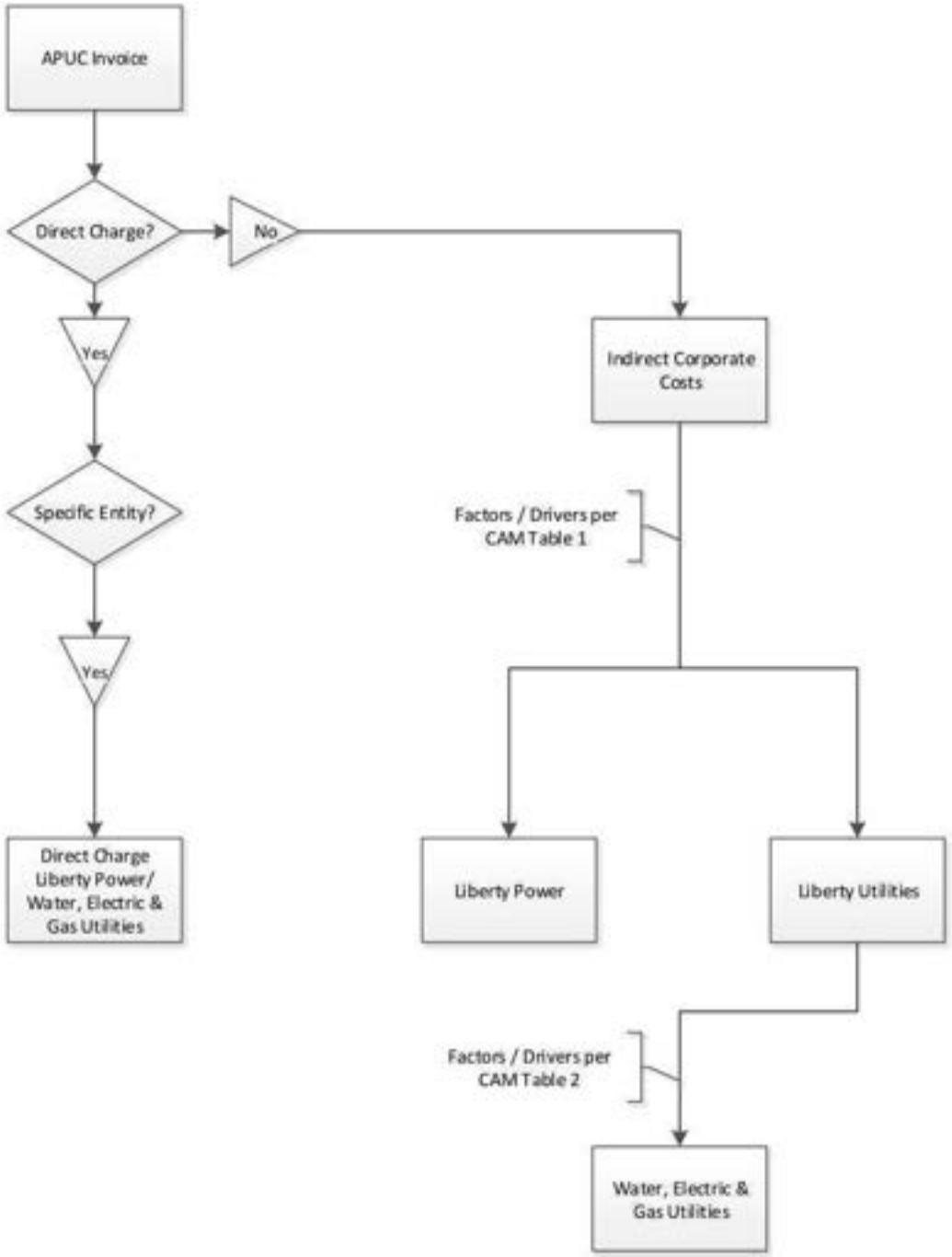
Taxes are paid on behalf of the regulated utilities at the parent level as part of a consolidated United States tax return. Tax services such as planning and filing are provided by third parties. Filing tax returns on a consolidated basis benefits each regulated utility by reducing the costs that otherwise 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.

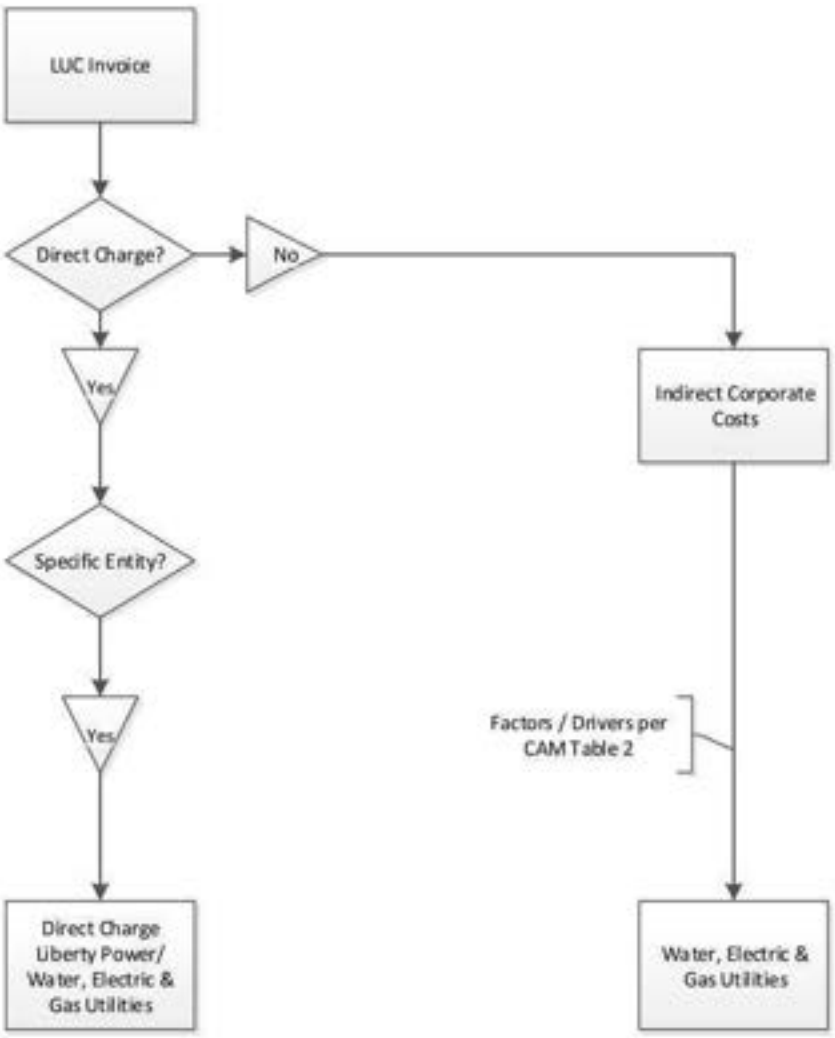
APPENDIX 3 – LIFE OF AN APUC INVOICE

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

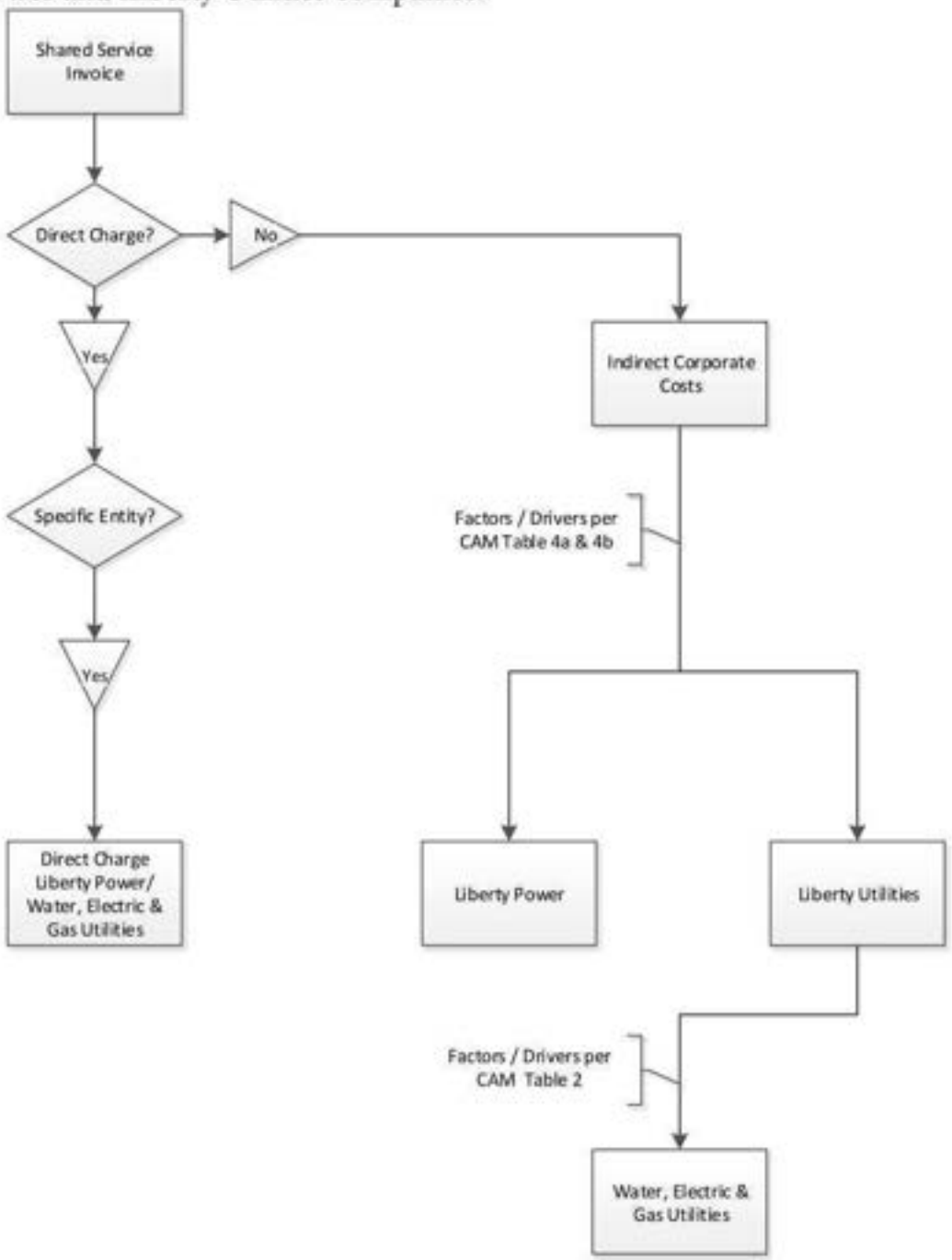
A schematic is provided below showing the trail of an invoice received by Liberty Utilities (LUC) for services to be charged to its utility subsidiaries[18]. The schematic is intended to visually explain the distribution of charges from LUC to Liberty Utilities companies.



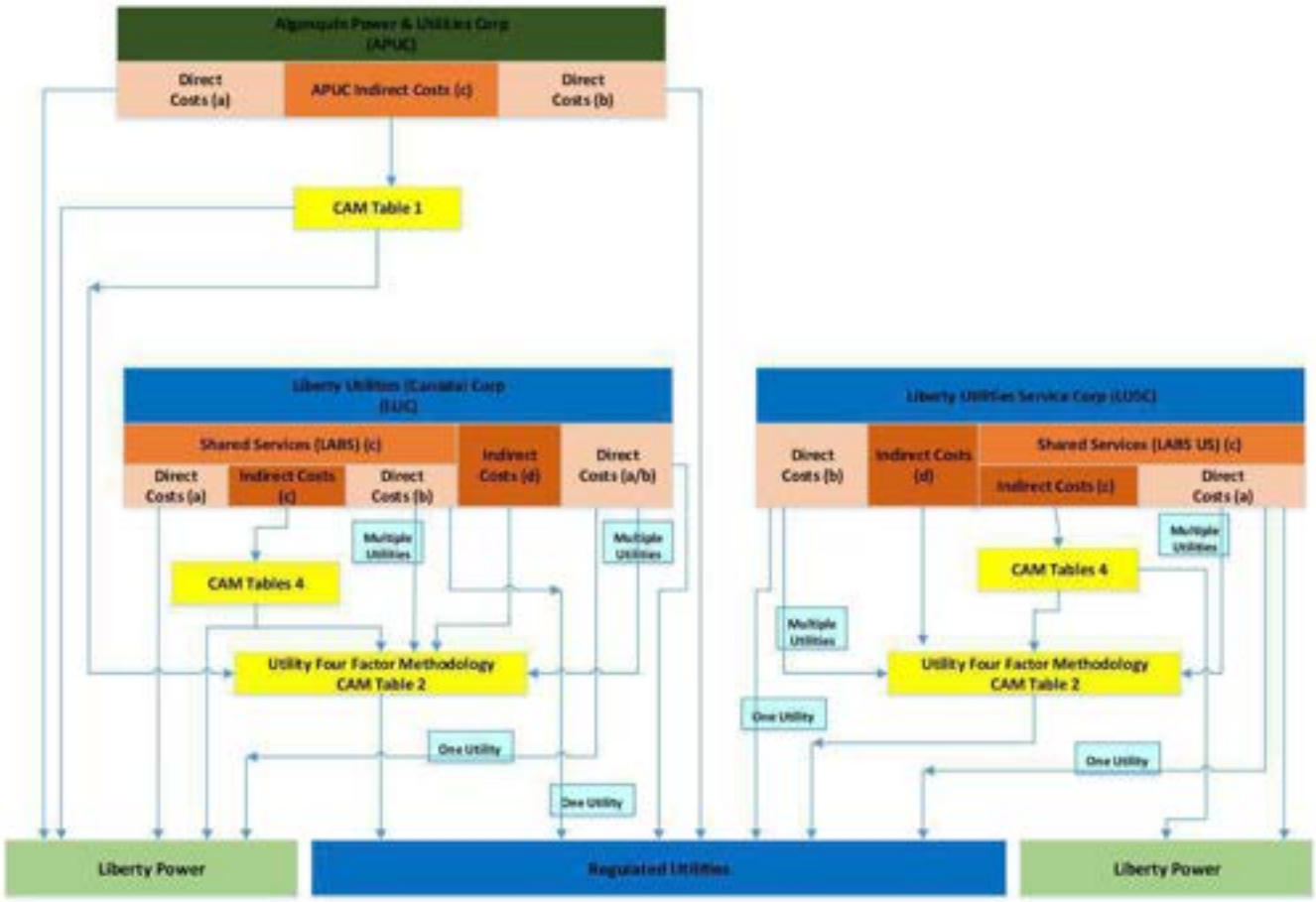
[18] This is for utility-dedicated LUC staff and services (not shared services staff).

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)

PWC Report on Independent Review of Company's CAM

Appendix PE_Dir.2

Assessment of cost allocation manual

Algonquin Power and Utilities Corporation

July 16, 2021

pwc

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

Table of contents

Scope of the report 4

Qualifications of PwC 5

Executive summary 6

Procedures and observations 7

Exhibit 1 – FERC Form 60 analysis – Direct charging percentages 15

Exhibit 2 – Necessity and benefits analysis of company costs 17

Exhibit 3 – FERC Form 60 analysis – general allocator methodology 20

Exhibit 4 – Delineation of roles and responsibilities 22

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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).

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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.

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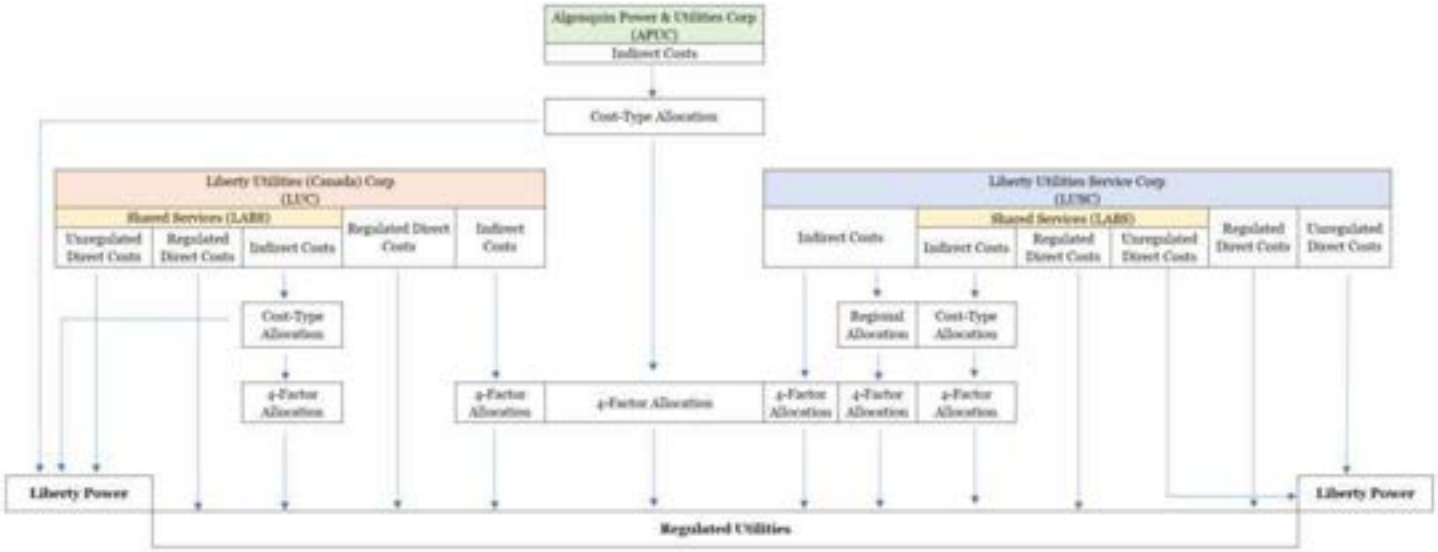
Procedures and observations

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 21, 2020

	All Employees Headcount	%	O&M USD	%	Revenue USD	%	Net Plant USD	%	Oakville Employees 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			
Summary	APCO	LU	Total
Legal Costs	17.9%	82.1%	100.00%
Tax Services	21.5%	78.5%	100.00%
Audit	21.5%	78.5%	100.00%
Investor Relations	21.5%	78.5%	100.00%
Director Fee & Insurance	21.5%	78.5%	100.00%
Licenses & Fees	21.5%	78.5%	100.00%
Escrow transfer Agent	21.5%	78.5%	100.00%
Other Professional	21.5%	78.5%	100.00%
Office Administration	17.4%	82.6%	100.00%
Travel	21.5%	78.5%	100.00%
Executive Salaries	21.5%	78.5%	100.00%

LU Comparison
-1.0%
-1.5%
-1.5%
-1.5%
-1.5%
-1.5%
-1.5%
-1.5%
-0.8%
-1.5%
-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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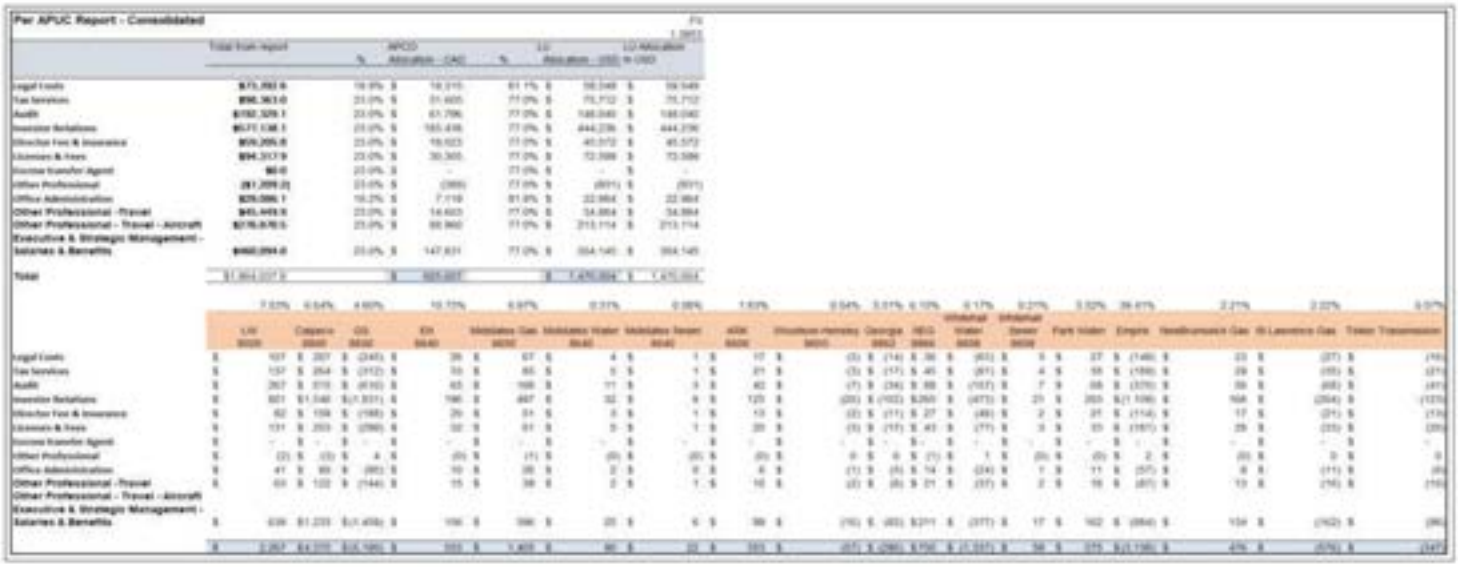

As noted in the screenshot above, first we traced and agreed the cost pool bucketing to the source files. To assess the cost pool bucketing, we inspected 64 selections across the four business units and confirmed the cost pool was appropriate and that the expenditure was necessary and beneficial to each 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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Overview of Process Used to Capitalize Overhead

LOCATION: Arizona Corporation Commission, 1200 W. Washington Street, Phoenix, AZ 85007

MEETING DATE: August 23, 2023

ATTENDEES:

Alexander Igwe (ACC)	Lori Harris (ACC)
Bentley Erdwurm (RUCO)	Luke Hutchison (ACC)
Brent Cheng (ACC)	Manasa Rao (Liberty)
Briton Baxter (ACC)	Nick Liu (Liberty)
Crystal Brown (RUCO)	Ranelle Paladino (ACC)
Cynthia Zwick (RUCO)	Regina Wise (Liberty)
Gerald Becker (ACC)	Ryan Witt (ACC)
Jeffrey Michlik (RUCO)	Teresa Hunsaker (ACC)
Jill Schwarz (Liberty)	

PURPOSE: For Commission's Utilities Division Staff ("Staff"), the Residential Utility Consumer Office ("RUCO") and Liberty Utilities ("Liberty" or the "Company") to discuss Liberty's indirect overhead ("INDOH") methodology, per Decision No. 78871 (dated March 16, 2023).

TOPICS DISCUSSED

- Liberty's presentation on INDOH by Jill Schwartz (see Attachment A for the PowerPoint presentation slides):
  - Clarification of INDOH
    - INDOH refers to the portion of administration and general costs that support capital projects and are in turn capitalized (Decision No. 78871, paragraph 110)
    - INDOH is not the pool of indirect costs allocated from affiliates
  - Overview of Liberty's INDOH methodology
    - Derivation of INDOH
    - Apportionment of INDOH to open Construction Work in Progress ("CWIP")
  - Capitalization rate and time studies.

- Staff indicated that it did not have issues or questions about the allocation methodologies used to allocate costs from affiliates or the apportionment of INDOH to open CWIP projects, but did raise the following issues/requests:
  - Liberty's capitalization rate/time studies above the State/West Region level.
  - Liberty to provide timely response and supporting documentation for its next rate case, particularly detailed receipts/invoices to support expense reports.
  - Liberty to explain and detail the "mark-up" (i.e., "burden rate") on direct labor charges.
  - Staff had questions about the INDOH on CWIP and whether the cost pools are adjusted between rate cases. Staff also indicated that the data requests will be similar to previous cases.

- RUCO prepared and shared a copy of an INDOH Issues Matrix (see Attachment B) and raised the following issues/requests:
  - Capitalization Rate
  - Liberty to present written documentation including a flow chart identifying the processes along with written procedures, and work instructions of its INDOH allocation methodology for the purpose of training and knowledge sharing among Staff and RUCO.
  - Methodology
  - Liberty's time studies did not break down the participant's time spent on capital related activities by types of utilities (e.g., electric, gas, thermal, solar, wind, nuclear, water, and wastewater, etc.).

        - Liberty explained that before applying the capitalization rate, the Shared Service costs are first allocated using the Utility Four-Factor Methodology, which reflects the various types of utilities.
        - RUCO explained, among other things, that if a capital budgeting meeting did not include any projects related to water or wastewater utilities, then none of the time that the employees spent attending the meeting should be included in the time study.
    - RUCO's access to all of the supporting documentation of the time studies.

- This meeting summary has incorporated Staff and RUCO's suggested edits made on September 14, 2023.

- RUCO requested a second meeting to be held on or before Friday, December 1, 2023 to further discuss the remaining disputed issues.

Attachment A

Liberty Arizona-ACC Staff-RUCO Indirect Overhead Meeting

August 23, 2023

Liberty™

Agenda

1. Introductions
2. Safety Moment
3. Liberty's Indirect Overhead ("INDOH") Methodology
4. Clarification of INDOH-related Questions in Prior Cases
5. Questions and Comments
6. Next Steps

Introductions

Liberty

- Regina Wise – Senior Analyst, Rates and Regulatory Affairs, Arizona/Texas
- Nick Liu – Senior Manager, Rates and Regulatory Affairs, Arizona/Texas
- Manasa Rao – Director, Rates and Regulatory Affairs, West Region
- Jill Schwartz – Senior Director, Regulatory Policy and Strategy

Safety Moment

Clarification of INDOH

- **What is "INDOH"?**
  - Decision No. 78871, paragraph 110: "Indirect Overhead Allocation ("INDOH") refers to the portion of administration and general costs that support capital projects and are in turn capitalized."
- **What "INDOH" isn't**
  - "INDOH" is not the pool of indirect costs
  - "INDOH" is not allocated from affiliate cost pools

Overview of Liberty's INDOH Methodology

Regulated Utility	Utility Four-Factor	x	Total Affiliate Cost Pool	=	Total Allocation	x	Capitalization Rate	=	Indirect Overhead
Utility 1 (MA)	36%	x		=	$ 36,000	x		=	$ 11,520
Utility 2 (AZ)	36%	x	$ 100,000	=	$ 36,000	x	32%	=	$ 11,520
Utility 3 (GA)	28%	x		=	$ 28,000	x		=	$ 8,960
	100%				$ 100,000				

Simplified Apportionment of INDOH to Open CWIP

Appendix PE Dr.3

Utility 1 (MA)	Direct CapEx	% Total CapEx	x	Indirect Overhead Pool	=	Indirect Overhead Apportionment
CWIP 1	$ 40,000	53%	x	$ 11,520	=	$ 6,144
CWIP 2	$ 20,000	27%	x		=	$ 3,072
CWIP 3	$ 10,000	13%	x		=	$ 1,536
CWIP 4	$ 5,000	7%	x		=	$ 768
	$ 75,000	100%				$ 11,520

Utility 2 (AZ) Utility 2A	Direct CapEx	% Total CapEx	x	Indirect Overhead Pool	=	Indirect Overhead Apportionment
CWIP 1	$ 10,000	13%	x	$ 11,520	=	$ 1,536
CWIP 2	$ 6,000	8%	x		=	$ 922
CWIP 3	$ 20,000	27%	x		=	$ 3,072
CWIP 4	$ 4,000	5%	x		=	$ 614
	$ 40,000					$ 6,144
Utility 2B						
CWIP A	$ 15,000	20%	x		=	$ 2,304
CWIP B	$ 5,000	7%	x		=	$ 768
	$ 20,000					$ 3,072
Utility 2C						
CWIP X	$ 7,000	9%	x		=	$ 1,075
CWIP Y	$ 8,000	11%	x		=	$ 1,229
	$ 15,000					$ 2,304
Utility 2 (AZ)						
Total CWIP	$ 75,000	100%				$ 11,520

Utility 3 (GA)	Direct CapEx	% Total CapEx	x	Indirect Overhead Pool	=	Indirect Overhead Apportionment
CWIP 1	$ 100	100%	x	$ 8,960	=	$ 8,960
	$ 100	100%				$ 8,960
						$ 32,000

A&G Overhead Calculation

A&G Overhead Calculation Example
Based on RUCO's Recommendation of Southwest Gas's Calculation

Work Order Number			2A CWIP 1	2A CWIP 2	2A CWIP 3	2A CWIP 4	2B CWIP A	2B CWIP B	2C CWIP X	2C CWIP Y	MA CWIP 1	MA CWIP 2	MA CWIP 3	MA CWIP 4	GA CWIP 1	Total
Current month's direct charges			$ 10,000	$ 6,000	$ 20,000	$ 4,000	$ 15,000	$ 5,000	$ 7,000	$ 8,500	$ 40,000	$ 20,000	$ 10,000	$ 5,000	$ 100	$ 150,100
Administrative & General expenses			$ 100,000													
Total current month's direct charges on all eligible work orders			$ 150,100													
Utility 1 (MA)		$75,000														
Utility 2 (AZ)		$75,000														
Utility 3 (GA)		$ 100														
A&G capitalization rate (determined from time study)			32%													
A&G Amount to be Allocated to the Eligible Work Orders																
$ 100,000 x 32% = $32,000																
Allocation Factor Calculation																
$ 10,000 / $150,100 = 6.7%				4.0%	13.3%	2.7%	10.0%	3.3%	4.7%	5.3%	26.6%	13.3%	6.7%	3.3%	0.1%	100.0%
Allocation of the A&G Overhead to the Work Order																
7% x $ 32,000 = $ 2,132				$ 1,279	$ 4,264	$ 853	$ 3,198	$ 1,066	$ 1,492	$ 1,705	$ 8,528	$ 4,264	$ 2,132	$ 1,066	$ 21	$ 32,000
General Ledger Journal Entry Created																
Debit CWIP 1	$ 2,132															
Credit Account 922		$ 2,132														

A&G Overhead Calculation

Utility 1 (MA)	Direct CapEx		% Total CapEx		Indirect Overhead Pool		Indirect Overhead Apportionment	SWG Calculation	Difference
CWIP 1	$ 40,000		53%	x	$ 11,520	=	$ 6,144	$ 8,528	$ 2,384
CWIP 2	$ 20,000		27%	x		=	$ 3,072	$ 4,264	$ 1,192
CWIP 3	$ 10,000		13%	x		=	$ 1,536	$ 2,132	$ 596
CWIP 4	$ 5,000		7%	x		=	$ 768	$ 1,066	$ 298
	$ 75,000		100%				$ 11,520	$ 15,989	$ 4,469

Utility 2 (AZ) Utility 2A	Direct CapEx		% Total CapEx		Indirect Overhead Pool		Indirect Overhead Apportionment		
CWIP 1	$ 10,000		13%	x		=	$ 1,536	$ 2,132	$ 596
CWIP 2	$ 6,000		8%	x		=	$ 922	$ 1,279	$ 358
CWIP 3	$ 20,000		27%	x		=	$ 3,072	$ 4,264	$ 1,192
CWIP 4	$ 4,000		5%	x		=	$ 614	$ 852	$ 238
	$ 40,000						$ 6,144	$ 8,528	$ 2,384
Utility 2B					$ 11,520				
CWIP A	$ 15,000		20%	x		=	$ 2,304	$ 3,198	$ 894
CWIP B	$ 5,000		7%	x		=	$ 768	$ 1,066	$ 298
	$ 20,000						$ 3,072	$ 4,264	$ 1,192
Utility 2C									
CWIP X	$ 7,000		9%	x		=	$ 1,075	$ 1,492	$ 417
CWIP Y	$ 8,000		11%	x		=	$ 1,229	$ 1,706	$ 477
	$ 15,000						$ 2,304	$ 3,198	$ 894
Utility 2 (AZ) Total CWIP	$ 75,000		100%				$ 11,520	$ 15,989	$ 4,469

Utility 3 (GA)	Direct CapEx		% Total CapEx		Indirect Overhead Pool		Indirect Overhead Apportionment		
CWIP 1	$ 100		100%	x	$ 8,960	=	$ 8,960	$ 21	$ (8,939)
	$ 100		100%				$ 8,960		
							$ 32,000	$ 32,000	$ -

Capitalization Rate

Studies support ~32% capitalization rate

- 2018 – internal time study
- 2019 – PA Consulting study
- 2021 – PwC study

Questions, Comments, Next Steps

Thank you!

Attachment B

RUCO
INDOH Issues Matrix
Docket No. SW-04316A-21-0325, ET AL.

Date: 8/23/2023

Purpose:

Liberty Black Mountain Decision No. 78017, page 45, at line 12 stated " . . we believe that RUCO's arguments merit attention and should encourage the parties to meet in advance of Liberty Black Mountain's next rate case to develop parameters around INDOH."

Liberty Gold Canyon Decision No. 78871, page 18, at line 6 stated ". . . it is reasonable and appropriate to require Staff and representatives from Liberty Gold Canyon or its affiliates, with input from RUCO, to file periodic joint status reports to discuss the progress made in accomplishing the agreement set forth above and in minimizing the disputed issues between the parties regarding the INDOH methodology."

Issue Type	Issue	RUCO Rationale	RUCO Recommended Resolution
Capitalization Rate	32% Company proposed capitalization rate	Staff performed a study and determined that certain costs proposed by the Company should not be allocated. Staff recommended a 3.66% capitalization rate.	The 3.66% capitalization rate was determined by Staff based upon its analysis and is consistent with past Commission decisions. The 3.66% capitalization rate has been utilized by the Commission to set the rates for at least 2 Liberty utilities The 3.66% capitalization rate is reasonable and should be utilized for all Liberty utilities in Arizona on a going forward basis

RUCO
INDOH Issues Matrix
Docket No. SW-04316A-21-0325, ET AL.

Issue Type	Issue	RUCO Rationale	RUCO Recommended Resolution
Documentation	No written policies, procedures, work instructions, examples, or flowcharts on how INDOH is **allocated to individual plant** accounts (RUCO DR 7.03)	The INDOH allocation to individual plant accounts is convoluted. Furthermore, when Commission Decision No. 78017 described the INDOH allocation process, the Company on page 24, at line 22 and page 25, at line 3 of Ms. Schwartz's Rebuttal testimony in the Gold Canyon rate case (21-0325), disagreed with the Decision's description of the INDOH process. Therefore, in order to have a clear, complete, accurate, concise, and verifiable record of the actual INDOH process and to follow Best Practices for documenting the INDOH process; the INDOH process, including the procedures and work instructions, must be documented in writing. This documentation will provide the Commission with the proper understanding of the INDOH process. It will also provide the auditor with the basis needed to assess the reasonableness of the process and to verify the amount and reasonableness of the INDOH allocated to the individual plant accounts.	In order to facilitate the verification of the INDOH allocated to plant accounts, RUCO recommends that the Company be required to provide written documentation that includes, but is not limited to, the following: 1. How often INDOH is calculated (e.g. daily, weekly, monthly, etc.) 2. A list of the names, titles, physical work location addresses for all of the people who are involved in the calculation and the recording of the INDOH. Along with a narrative of what they do and how they do it. 3. Provide a list of accounting systems, documents, files, etc. used and where obtained 4. What reconcilations are performed, when, by whom, what reports are produced 5. Provide a list of all reports or documents created during the process 6. Provide a flowchart showing what is done and who does it

RUCO
INDOH Issues Matrix
Docket No. SW-04316A-21-0325, ET AL.

Issue Type	Issue	RUCO Rationale	RUCO Recommended Resolution
Methodology	The Company's current methodology does not fairly allocate the INDOH to individual plant accounts	• The level of INDOH that is added to plant is not related to the level of the plant cost. • Not uniformly allocated to the individual plant accounts • Methodology results in Arizona utilities paying higher amounts of INDOH	• Use a methodology that uses direct charges rather than open CWIP orders similar to the Southwest Gas methodology • Use a methodology similar to the methodology that RUCO used in the Gold Canyon rate case
Methodology	RUCO cannot verify that the same INDOH allocation process is used for all of APUC's regulated and unregulated utilities	In order to compare and/or reconcile INDOH amounts, RUCO needs to obtain the allocation amounts and allocation percentages for each regulated utility along with the total capital expenditures.	The Company should provide the actual total amount of INDOH added to plant for all regulated utilities along with the actual plant added during the same year.
Time Study	The Time Study does not break down the participant's time spent on capital related activities by type of utility (e.g., electric, gas, thermal, solar, wind, nuclear, water, wastewater, etc.)	The amount of time that the participants spend on capital related activities for water and wastewater utilities is likely much less than the Company spends on the other types of utilities., RUCO needs to know how much time was actually spent on water and wastewater utilities. The capitalization rate should reflect the	The Time Study should include a section where the participant can indicate the type of capital related activity and the supporting documentation should be retained

RUCO
INDOH Issues Matrix
Docket No. SW-04316A-21-0325, ET AL.

Issue Type	Issue	RUCO Rationale	RUCO Recommended Resolution
Time Study	The Time Study uses estimates for management employees	Estimates are inaccurate and subject to errors and bias. Since the Company can allocate millions of dollars in INDOH over a period of years, then, in order to protect customers, it is reasonable that actual rather than estimated time be used.	Time study should use actual time for all participants
Time Study	Restricted access to the supporting documentation of the Time Study.	RUCO needs to independently verify the conclusions and results of the Time Study.	• Unredacted access to all capital budgets • Unredacted access to all consultant workpapers including documentation obtained or produced

Previous Arizona Rate Cases Involving Allocated Costs

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-090103, *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-130042, 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**

15. *Liberty Utilities (Bella Vista Water) Corp. and Liberty Utilities (Rio Rico Water & Sewer) Corp.*, Docket No. W-02465A-23-0338, *et al.*, Decision No. 81361 (February 21, 2025) **SETTLED**

16. *Liberty Utilities (Beardsley Water) Corp. and Liberty Utilities (Rio Rico Water & Sewer) Corp.*, Docket No. W-02074A-23-0337, *et al.*, Decision No. 81361 (February 21, 2025) **SETTLED**

17. *Liberty Utilities (Cordes Lakes Water) Corp. and Liberty Utilities (Rio Rico Water & Sewer) Corp.*, Docket No. W-02060A-23-0339, *et al.*, Decision No. 81361 (February 21, 2025) **SETTLED**

18. *Liberty Utilities (Rio Rico Water & Sewer) Corp.*, Docket No. WS-02676A-23-0340, Decision No. 81361 (February 21, 2025) **SETTLED**

DIRECT TESTIMONY OF
THOMAS J. BOURASSA

COST OF CAPITAL

June 30, 2025

TABLE OF CONTENTS

I. INTRODUCTION 1

II. SUMMARY OF TESTIMONY AND THE PROPOSED COST OF CAPITAL 1

III. MEANING OF "JUST AND REASONABLE" RATE OF RETURN 4

IV. OVERVIEW OF THE RELATIONSHIP BETWEEN RISK AND THE EXPECTED RETURN ON INVESTMENT 6

V. THE PUBLICLY TRADED UTILITIES THAT COMPRISE THE SAMPLE GROUP USED TO ESTIMATE THE COST OF EQUITY 14

VI. OVERVIEW OF THE DCF AND RISK PREMIUM METHODS 24

A. Overview of the DCF and RP Methods 25

B. Explanation of the RP Method and its Inputs 31

VII. THE REQUIRED RISK PREMIUM FOR LIBERTY LITCHFIELD PARK 43

VIII. SUMMARY AND CONCLUSIONS 46

I. INTRODUCTION.

Q. Please state your name and business address.

A. My name is Thomas J. Bourassa. My business address is 139 W. Wood Drive, Phoenix, Arizona 85029.

Q. What is the purpose of this direct testimony?

A. In this volume of my testimony, I will testify in support of the proposed capital structure and rate of return on Applicant Liberty Utilities (Litchfield Park Water and Sewer) Corp. ("Liberty Litchfield Park" or "Company") fair value rate base ("FVRB"). In connection with this testimony, I am sponsoring the attached D schedules, along with 14 tables and four exhibits, TJB-COC-DT1, TJB-COC-DT2, TJB-COC-DT3, and Exhibit TJB-COC-DT4. Exhibit TJB-COC-DT1 contains my work summary. TJB-COC-DT2 contains my size premium study. TJB-COC-DT3 contains my comparative risk study. Exhibit TJB-COC-DT4 contains my analysis comparing the proxy group Small-cap and Large-Cap excess returns over the returns predicted by the CAPM.

II. SUMMARY OF TESTIMONY AND THE PROPOSED COST OF CAPITAL

Q. Please describe how your testimony is organized.

A. In this Section II, a summary of my analysis and my approach is presented. In Section III, I discuss the meaning of just and reasonable rates. In Section IV, I provide an overview of the risk and expected return on investment. In Section V, I discuss the sample of seven publicly traded water utilities in my sample group and provide a comparison to Liberty Litchfield Park. I also discuss recent developments in the water utility industry and the impacts on investment. In Section VI, I provide an overview of each of the methods, Discounted Cash Flow ("DCF") and Risk

Premium ("RP") including the Capital Asset Pricing Model ("CAPM"), that I employ in my analysis. In Section VII, I discuss the additional business risks faced by Liberty Litchfield Park, my comparative risk study, and my recommended risk premium for Liberty Litchfield Park. Finally, in Section VIII, I summarize my testimony and present a summary of the equity costs of the proxy group and Liberty Litchfield Park.

Q. Please summarize your findings concerning Liberty Litchfield Park's cost of common equity and cost of capital.

A. I have determined that the cost of equity for the publicly traded water utilities falls in the range of 10.20% to 11.40% with an average of 10.80%. After considering differences in financial risk and business risk between Liberty Litchfield Park and the publicly traded water utilities, I am recommending the adoption of a return on equity ("ROE") of 10.80% for Liberty Litchfield Park which recognizes an 40-basis point risk premium for business risk and a downward 40 basis point financial risk adjustment for an investment in Liberty Litchfield Park.

My recommendation is based on consideration of (i) cost of equity estimates using a DCF and three RP methods (CAPM is one of the RP methods) using a sample group of publicly traded water utilities, (ii) the economic conditions expected to prevail during the period in which new rates will be in effect, (iii) the risks associated with relatively small utilities like Liberty Litchfield Park that are not captured by typical cost of capital analyses and market data of publicly traded water utilities, (iv) the financial risk associated with the level of debt in Liberty Litchfield Park's recommended capital structure, and (v) additional, specific business and operational risks faced by Liberty Litchfield Park.

The results of the DCF and RP methodologies were adjusted upward by 40 basis points to account for Liberty Litchfield Park higher than average business risk compared to the proxy group and then adjusted downward by 40 basis point for lower than average financial risk for a net zero adjustment..

Q. What is the recommended capital structure for Liberty Litchfield Park for ratemaking purposes?

A. Liberty Litchfield Park is recommending a capital structure consisting of 46% debt and 54% equity, which is the proforma capital structure which reflects the Company's expected debt financing to bring the capital structure to 46% debt and 54% equity from 30% debt and 70% equity.[1]

Q. What is the proposed weighted cost of debt?

A. The proposed weighted cost of debt is 5.68%.[2]

Q. What is the recommendation for the weighted average cost of capital?

A. Based upon the proposed capital structure of 46% debt and 54% equity, a cost of debt of 5.69%, and a cost of equity of 10.80%, the weighted average cost of capital ("WACC") is 8.45% (rounded) as shown in Figure 1.

Figure 1

	Ratio	Rate	Weighted Cost
Debt	46.00%	5.69%	2.62%
Equity	54.00%	10.80%	5.83%
Weighted Average			8.45%

Q. Please summarize the approach you used to estimate the cost of equity for Liberty Litchfield Park.

A. The cost of equity for Liberty Litchfield Park cannot be estimated directly because

[1] The Company is concurrently seeking financing approval to rebalance its capital structure.
[2] *See* Schedule D-1.

there is no market data for Liberty Litchfield Park's equity as it is not publicly traded. Instead, I have assessed the market-based common equity cost rates of entities with comparable, but not necessarily the same, risk for insight into Liberty Litchfield Park's cost of equity. No proxy group can be selected to be identical in risk to Liberty Litchfield Park and the proxy group's results must be adjusted to reflect the unique, relative financial and/or business risks of Liberty Litchfield Park, as I will discuss in detail.

III. 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, 603 (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.

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.

Q. Have these criteria been applied in regulatory proceedings?

A. Yes, but the application of the "reasonableness" criteria is controversial. 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.

Q. Don't actual investors factor that into their decisions about infrastructure investment?

A. Yes. 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. [3]

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 observation of ROEs earned by entities with comparable risk to ensure that the authorized rate of return is equivalent to the returns those entities are earning.

IV. OVERVIEW OF THE RELATIONSHIP BETWEEN RISK AND THE EXPECTED RETURN ON INVESTMENT

Q. How is the cost of equity analyzed?

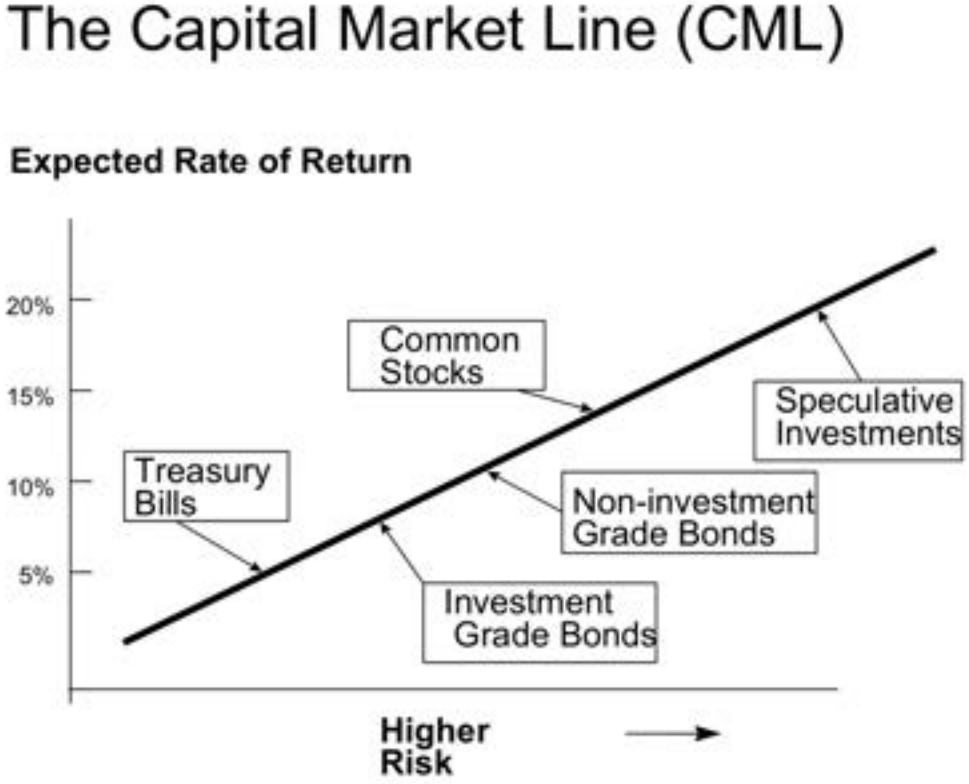
A. The cost of equity is the rate of return that equity investors expect to receive on their investment. Investors can choose from numerous investment options, not simply publicly traded stocks. Investments have varying degrees of risk, ranging from relatively low risk assets such as Treasury securities 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.

[3] Morin, Roger A., *New Regulatory Finance*, (Vienna, Virginia, Public Utility Reports, Inc. 2006) ("Morin"), pp. 21-22.

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.

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 investors 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. 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.

Q. Please continue.

A. 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 is not an exact science. Nevertheless, it should be a matter of informed judgment about the relative risk of the business in question and the expected rate of return characteristics of other alternative investments.

Q. How is the cost of equity determined for a particular utility?

A. Estimating a particular utility'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 assumes 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 period. In reality, investments without any risk do not exist. Every commitment of funds involves some degree of uncertainty.

Concerning the second factor, 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 increase.

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. How does all this impact the risk on capital costs in a proceeding like this general rate case?

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 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 from 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.

Q. What about construction risk?

A. Construction risk is an important component of financial risk. Construction risk is the risk of tying up capital 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 highly 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. But the return allowed on common equity plays a critical role in determining those terms and conditions.

Q. You also mentioned business risk and liquidity risk?

A. Yes, thank you. Although often discussed separately, business and financial risk 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."[4] 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 smaller utilities may be higher than the average equity ratio for the benchmark proxy

[4] Scott, D.F. and Martin, J.D., "Industry Influence on Financial Structure," *Financial Management*, Spring 1975, pp. 67-71.

group.

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 investments. Non-publicly traded or privately held investments possess little liquidity and have high liquidity risk.

Q. Is investment risk impacted by firm size?

A. Yes. Investment risk bears a direct relationship to size and increases as firm 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.[5] This should be common business sense, in my opinion. Size matters.

V. THE PUBLICLY TRADED UTILITIES THAT COMPRISE THE SAMPLE GROUP USED TO ESTIMATE THE COST OF EQUITY

Q. Which publicly traded companies comprise your proxy group?

A. There are six water utilities and nine gas utilities in my sample. The water utilities include American States Water ("AWR"), American Water Works ("AWK"), Essential Utilities ("WTRG"), California Water Company ("CWT"), Middlesex Water ("MSEX"), and York Water Company ("YORW"). The gas utilities include

[5] Rolf W. Banz, "The Relationship Between Return and Market Value of Common Stocks," *Journal of Financial Economics*, March 1981, pp. 3-18.

Atmos Energy Corp. ("ATO"), Chesapeake Utilities Corp. ("CPK"), New Jersey Resources Corp. ("NJR"), NiSource Inc. ("NI"), Northwest Natural Holding Co. ("NWN"), One Gas Inc. ("OGS"), Southwest Gas Holdings ("SWX"), Spire Inc. ("SR"), and UGI Corp. ("UGI").

These water and gas companies 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 2024 or through the time of the preparation of this testimony (mid-June 2025); (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 aren't you using these proxy utilities knowing they are not really comparable to Liberty Litchfield Park?

A. Yes, it is true that none of the sample utilities is directly comparable to Liberty Litchfield Park. But *Value Line* does not follow Liberty Litchfield Park; it has no historical or market information and we must give it an adjusted *beta* in this rate case. The proxies 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. In other words, the use of financial models to estimate the cost of equity needs to start somewhere and the proxies are among seven or so utility firms typically used in this way.

Q. Please describe the utilities in the proxy group.

A. 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 sixteen utilities. Comparative data for Liberty Litchfield Park (where available) is also shown in Table 2. The utilities in the proxy group consist of Micro-Cap to Large-Cap companies. The market capitalizations range from about $506 million to over $28.6 billion with an average of approximately $8.16 billion. Operating revenues range from about $75 million to nearly $7.2 billion with an average of over $2.6 billion. Net plant ranges from $533 million to over $28 billion, with an average of over $8.9 billion. Most of these entities operate in multiple jurisdictions.

Q. How does Liberty Litchfield Park compare the utilities in the proxy group?

A. Liberty Litchfield Park has substantially fewer customers and far less revenue and net plant serving a small and limited service territory. At the end of 2024, Liberty Litchfield Park had approximately 22,000 water connections and 24,000 sewer connections, whereas the average of the proxy group entities was nearly 1.4 million connections. Liberty Litchfield Park's revenues totaled approximately $4.8 million, and net plant-in-service was approximately $27 million. The average revenues of the entities in the proxy group are over 253 times greater than Liberty Litchfield Park, and those entities have on average over 255 times the net plant of Liberty Litchfield Park. In other words, other than being in the same business, Liberty Litchfield Park is not directly comparable to the entities in the proxy group. The utilities in the proxy group are much larger and, according to the empirical financial data, they are less risky than Liberty Litchfield Park. This is why using financial models to estimate the cost of equity should be a matter of informed judgment, including accepting the inherent limits of using models in this manner and the need to adjust the inputs and/or results in order to reach a just and reasonable result.

Q. Can you provide a summary of the recent events that have impacted the capital markets and interest rates?

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% in March 2020 and announced unlimited quantitative easing and emergency liquidity programs.[6] In 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. Despite these efforts in 2020, the U.S. economy 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 further 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] From 2022-2024, annual GDP growth has been at or below 3.0%.

Because the annualized inflation rate rose to 7.0% 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

[6] U.S. Federal Reserve, "Federal Reserve Announces Extensive New Measures to Support the Economy," Press Release, March 23, 2020.

[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 of 2020, real GDP decreased by an annualized rate of 5.0% and 31.4%, respectively.

[8] *See, e.g.*, 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 of 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/.

federal funds rate by 525 basis points to a target rate of 5.25 to 5.50%, which has put pressure on long-term Treasury bond yields.[11] Meanwhile, inflation has remained stubbornly high peaking at over 9.0% in June 2022. Throughout 2023 2024, and through April of 2025, the annualized inflation rate has remained above the Federal Reserve's targeted 2.0% inflation rate.[12] *Value Line* notes that inflation outlook continues to improve, although the global trade situation remains unsettled, particularly with respect to tariff policies of the current administration.[13] Inflation remains above the 2.0% inflation rate and the Fed has not wavered on their restrictive monetary policy.

As of May 2025, the federal funds rate was maintained at a range of 4.25% to 4.50%, which is down a full percentage point from its post-pandemic peak of 5.25-5.5 percent. However, the federal funds rate remains the highest since 2007.[14] There remains uncertainty about inflation and when the Fed will begin easing interest rates. With respect to longer-term interest rates, rates have increased significantly over the past several years. The recent monthly average 20-year and 30-year U.S. Treasury bond yields reached peaks of 4.92% and 4.90%, respectively, in May 2025, both significantly higher than they were just three years ago when they were 3.26% and 3.07%, respectively.

Q. What are current spot yields on the long-term U.S. treasuries?

A. The 20-year and 30-year U.S. bond spot yields on May 30, 2025, were 4.93% and 4.92%, respectively.

Q. What are the expectations for interest rates moving forward?

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[11] *See* https://www.bankrate.com/banking/federal-reserve/history-of-federal-funds-rate.
[12] *See* https://www.usinflationcalculator.com/inflation/historical-inflation-rates/.
[13] *Value Line Investment Survey*, Selection and Opinion, Issue 6, May 30, 2025.
[14] *See* https://www.bankrate.com/banking/federal-reserve/history-of-federal-funds-rate/

A. *Blue Chip Finance Forecasts* long-range forecasts from June-2024 projects that long-term treasuries will average 4.4% of the 2026-28 period; when new rates are expected to be in effect.[15]

Q. What quantitative measures can be used to help identify differences in business risk?

A. There are several 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 proxy group. The fourth business risk measure reflects the impact of sales fluctuations and the impact of fixed operating costs on earnings.

The coefficient of variance of ROE can be quantified using the following equation:

[2] Coefficient of Variance of ROE = Standard Deviation of ROE/Mean of ROE

The coefficient of variance of operating income can be quantified using a relatively simple equation:

[3] Coefficient 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:

[15] *Blue Chip Financial Forecasts*, Vol. 44, No. 6, June 2, 2025.

[4] Coefficient of Variance of Operating Margin = Standard Deviation of Operating Margin/Mean of Operating Margin

The Operating Leverage formula is expressed as:

[5] Operating Leverage = Percentage Change in Operating Income/Percentage 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.[16] 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 proxy group and Liberty Litchfield Park:

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	0.1849	0.2100	0.1564	1.35
Liberty Litchfield Park	0.3303	0.2798	0.3056	4.36
Relative Risk of Liberty Litchfield Park to Water Proxy Group	1.79	1.33	1.95	3.23

These metrics, found in Exhibit TJB-COC-DT2, pages 1 and 2, show that Liberty Litchfield Park is riskier than the average proxy group companies.

Q. Can metrics like those you have discussed be used with market data to develop

[16] Tuller, Lawrence W., *The Small Business Valuation* (Avon, MA: Adams Media Corporation, 1994), p. 89.

a risk premium over and above the proxy group?

A. Yes. *Kroll* (formerly *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.[17] This information can be used to develop implied betas for Liberty Litchfield Park for use in the CAPM.[18] By comparing the results of the CAPM for the proxy group with the CAPM for Liberty Litchfield Park using the implied betas, informed risk premiums can be developed. As one would expect, the implied beta for Liberty Litchfield Park is higher than the beta of the proxy group. As stated, a risk premium of 30 to 40 basis points over the cost of equity of the proxy group is indicated for Liberty Litchfield Park.[19] I will discuss the indicated risk premiums and implied betas in more detail in Section VI of this direct testimony.

Q. Did you determine the relative risk premium for Liberty Litchfield Park over the proxy group based strictly on size?

A. Yes. Using the previously discussed metrics along with size characteristics such as book equity, total assets, earnings before taxes, interest, depreciation and amortization ("EBITDA"), and sales, an adjusted risk premium can be developed based upon size. This adjusted risk premium is discussed later in my testimony and is presented in Exhibit TJB-COC-DT3. Using market data-based regression equations provided by Kroll, I estimate the adjusted size premium for the proxy group is 199 basis points (used in the modified CAPM discussed later in my testimony), the risk premium for Liberty Litchfield Park is 366 basis points, and a

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[17] Duff & Phelps, LLC, *2017 Valuation Handbook: U.S. Guide to Cost of Capital*. Hoboken, NJ: John Wiley and Sons, 2017 ("*Duff & Phelps*"), Chapter 4, p. 17. *See also* online at www.kroll.com: *Kroll* Cost of Capital Navigator platform ("*Kroll Cost of Capital Navigator*").

[18] *See* Exhibit TJB-COC-DT2, page 3.

[19] *See* Exhibit TJB-COC-DT2, page 4.

relative risk premium of 167 basis points (3.66 minus 1.99) compared to the proxy group.[20]

Q. Have you prepared an exhibit showing that smaller utilities have experienced higher returns than larger utilities predicted by the CAPM using BETA?

A. Yes. In Exhibit TJB-COC-DT4, I present evidence that the smaller proxy group utilities experienced higher excess returns over the returns predicted by the traditional CAPM compared to the larger proxy water utilities. In the first part of my analysis, I examined the proxy water utilities. As shown in the exhibit, Small-Cap water utilities experienced an average 173 basis point excess return over the returns predicted by the traditional CAPM compared to the Large-Cap water utilities. The analysis also shows that the "true" beta[21] for the Small-Cap water utilities 0.23 higher than the Large-Cap water utilities.

In the second part of my analysis, I expanded the sample of utilities to include gas utilities along with water utilities. As shown in the exhibit, the small-cap water and gas distribution utilities experienced an average 223 basis point excess return over the returns predicted by the traditional CAPM compared to the Large-Cap water and gas distribution utilities. These greater excess returns are the returns not explained by beta.[22] In other words, the "true" beta is higher for the smaller utilities. Again, the analysis also shows that the "true" beta[23] for the Small-Cap water and gas utilities is 0.25 higher than the Large-Cap water and gas utilities. These results are not surprising given the empirical evidence found by Kroll and others.[24] My analysis

[20] *See* Exhibit TJB-COC-DT3, page 2.
[21] The average beta required to account for total return including excess return.
[22] *See* pages 40,42,46 *supra.*
[23] The beta required to account for total return including excess return.
[24] Bourassa COC DT at 20, 41.

provides clear evidence that water and gas distribution utilities are not exempt from the findings of experts; small companies are more risky than large companies.

Q. Is there a relationship between a company's capital structure and its cost of equity?

A. Yes. Generally, 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 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 reduce the real marginal cost of additional borrowing, even if the equity issuance occurred at a higher unit cost than an equivalent amount of debt.

Q. How do the capital structures of the proxy group compare to the recommended capital structure for Liberty Litchfield Park?

A. Table 3 shows the debt and equity capital structure used to develop the cost of capital for Liberty Litchfield Park. This structure contains approximately 54% equity and 46% debt, compared to the average of the proxy group of approximately 49.3%

equity and 50.7% debt for the proxy group. Having less debt in its capital structure implies that the Company has lower financial risk than those in the proxy group. I have considered the lower financial risk of Liberty Litchfield Park compared to the proxy group using the Hamada method, which I will discuss later. That said, I believe the 46% level of debt for Liberty Litchfield Park is appropriate for Liberty Litchfield Park.[25]

VI. 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 available. 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.

[25] 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.

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. 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 seeks to or should seek to measure investor expectations. In the final analysis, I will repeat my expert opinion that ROE estimates are subjective and should be based on sound, informed judgment 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 utilities in my proxy group. I then added a risk premium to the results of these models to account for the differences in risk (business, regulatory, liquidity, size) between the proxy group and Liberty Litchfield Park.

A. Overview of the DCF and RP Methods

Q. Please explain the DCF method of estimating the cost of equity.

A. As mentioned, 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 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, which is 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 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% ($2.00/$40 = 5.0%). 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% to the expected total rate of return ($3.00/$40 = 7.5%). This means the investor buying the stock at $40 per share expects a total return of 12.5% (5% dividend yield plus 7.5% price appreciation). The total return of 12.5% is the appropriate measure of the cost of capital because this is the rate of return that caused the investor to commit $40 of 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] $k = CF_1/P_0 + g$

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_1) 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 proxy group entities as shown by the data in Table 4.

Q. Do you have any concerns about applying the DCF model to utility stocks?

A. Yes, I have several concerns. First, as mentioned previously, non-publicly traded utilities do not have a stock market price. Using the stock prices from a proxy group assumes that the stock of Liberty Litchfield Park would be similarly priced and have a similar dividend yield as 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 several assumptions that may not be realistic given the current capital market environment.

Q. What are these "assumptions"?

A. 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. But the evidence contradicts the assumption. Table 4 shows that over the past five years the average MPPS growth has significantly exceeded the average BVPS, EPS, and DPS. As such, 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:

> 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.[26]

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.

[26] Morin, p. 433.

Q. Please continue discussing your concerns with the use of the DCF model in this context.

A. 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 overstate the cost of equity when the market-to-book ratio is less than 1.0. This happens because 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 because of the impact of anemic historical growth rates in earnings, mergers and acquisitions, restructuring, unfavorable regulatory decisions, and even abnormal weather patterns.

To be clear, I am not saying the DCF cannot be used due to these concerns with the use of the DCF model. However, a process that fails to account for these shortcomings will, in my opinion, typically underestimate the utility's ROE.

Q. What data have you used to compute the expected dividend yield (D_1/P_0) in the DCF model?

A. First, I computed a current dividend yield (D_0/P_0). The time value of money should be considered when determining dividend yields. This adjustment is required because the basic model assumes dividends are paid once a year while investors receive quarterly dividend payments. 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 two. I used the spot price for each of the stocks of the utilities in the sample group as reported by the *Value Line* Investment Analyzer on May 28, 2025, 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* as reported in Table 4.

Q. Why did you use forecasted growth rates for 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.[27] The DCF model requires estimates of growth that investors expect in the future and not past estimates of growth that have already occurred. Logically, in estimating future growth, financial

[27] Gordon, David A., Gordon, Myron J. and Gould, Lawrence I., "Choice Among Methods of Estimating Share Yield," *Journal of Portfolio Management*, Spring 1989 ("Gordon, Gordon, and Gould"), 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.

institutions and analysts have considered all relevant historical information on an entity, as well as other more recent information.[28] 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 historical information on that entity, including its past earnings history. Any further recognition of the past will double count what has already occurred, which is why forward-looking growth rates should be used.

Q. Did you apply a reasonableness test to the individual results of the DCF?

A. Yes. DCF results that are less than the forecast Baa investment grade bond yield plus 100 basis points or 7.0% are excluded. An indicated return of 7.0% is the minimum plausible expected cost of equity. The test of reasonableness approach is a matter of informed judgment and consistent with methods used by the Federal Energy Regulatory Commission ("FERC").[29]

Q. Please summarize the equity cost estimates from the DCF.

A. In Table 6, my DCF estimate for the proxy group cost of equity is 10.20%. My DCF estimate for Liberty Litchfield Park is 10.20% as shown in Table 1.

B. <u>Explanation of the RP Method and its Inputs</u>

Q. Please explain the RP methodology for estimating the cost of equity.

A. The RP method is widely used by analysts and investors and 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 of equity. To

[28] Gordon, Gordon, and Gould, p.54.

[29] In its 2008 Order for Southern California Edison, 122 FERC ¶61236 at p. 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.

implement the RP, it is assumed that the past relationship will continue.

The RP formula provides a formal risk-return relationship and is stated as:

[9] $k = K_d +$ bond-equity spread

where k is the expected return on equity and K_d is the cost of debt or debt yield.

Q. How many different risk premium analyses have you performed?

A. I performed two risk premium analyses in addition to 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 general rate case (A.06-02-014) in June 2006. 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 five-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 2015 to 2024.[30] 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 is based on actual returns of comparable companies, thus meeting the comparable earnings criterion. This analysis indicates a cost of equity of 11.15% for the proxy group. For Liberty Litchfield Park, the indicated cost of equity is 11.15% as shown in Table 1.

[30] *See* Table 9.

Q. Please explain your second RP analysis.

A. The second RP analysis is analysis is presented in Table 9. For the period 1977 to 2024 (48 years), I subtracted 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. The adjusted risk premium is then added to the average expected long-term U.S. Treasury yield (2026-2028) of 4.4% from Table 7 to estimate the cost of equity. This RP analysis indicates a cost of equity of 11.40% for the proxy group. For Liberty Litchfield Park, the indicated cost of equity is 11.40% as shown in Table 1.

Q. **Should analyses using historic risk premiums rely on arithmetic average returns or on geometric average returns?**

A. Yes, in my opinion. 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. [31] 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

[31] 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.

cost of capital or in computing present values. [32]

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 the geometric mean is useful in comparing what happened in the past but should not be used to determine estimates of expected future returns or market risk premiums.

Q. Are risk premiums for utilities correlated with interest rates?

A. Yes. Utility stocks are interest rate sensitive and vary inversely with interest rates. Dr. Morin found this inverse relationship between risk premiums and interest rates as discussed 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." Professor Morin reports the following statistical relationship between risk premiums (RP_m) and long-term Treasury bond yields (Yield) for the period 1987 to 2005 for electric utilities:

$RP_m = 8.2049 - 0.4833 \times \text{Yield}$, with $R^2 = .81$.

[32] Morin, pp. 116-117.

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.[33]

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. 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.[34]

Q. Please explain the CAPM methodology for estimating the cost of equity.

A. The CAPM was developed by William Sharpe and John Lintner in the mid-1960s and is a common topic in college finance textbooks. Like all RP methods, the CAPM is the sum of a risk-free rate plus a risk premium. Like the RP, it quantifies the additional return required by investors for bearing incremental risk. 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:

$$[10] \quad k = R_f + \beta(R_m - R_f)$$

[33] This risk premium method is presented by Dr. Morin in Section 4.5 of his book.

[34] D.02-11-027, p. 20.

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-Rf) is the market risk premium, and β is beta.

Q. What is Beta and what does it estimate?

A. Beta is a measure of the relative risk of a security in relation to the market. This sensitivity is also known as systematic risk and is estimated by regressing a security's excess returns against a market portfolio's excess returns. The slope of the regression line is beta. 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. Do you have concerns about applying the traditional CAPM to utility stocks?

A. Yes, because mechanical application of the model may produce unreasonable results in most time periods. The traditional CAPM only captures a single measure of systematic risk (beta) but there are other forms of systematic risk priced by the market such as firm size. A size premium is necessary because the empirical evidence indicates that beta alone does not measure the risk faced by entities smaller and much smaller than the proxy group utilities.[35] There are also computational problems surrounding beta since it depends on the return data, the period used, duration, choice of market index, and whether annual, monthly, or weekly return figures are used. Finally, betas are estimated with inherent 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). [36]

Q. Are there alternatives to the traditional CAPM?

A. Yes, alternative versions of the CAPM have been developed that provide more robust

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[35] *Duff & Phelps 2018 Valuation Handbook – U.S. Industry Cost of Capital*, Chapter 2 ("*Duff & Phelps 2018 Valuation Handbook*"), p. 7.

[36] Fama, Eugene F. and Kenneth R. French, "The Capital Asset Pricing Model: Theory and Evidence," *Journal of Economic Perspectives*, Summer 2004, pp. 25-46.

explanations of returns required by investors. A version of the CAPM called the Empirical CAPM or ECAPM was developed to recognize that estimations of Rf are higher than the return on long-term Treasuries. Dr. Roger Morin discusses ECAPM represented as follows:

[11] $k = R_f + .25(R_m\text{-}Rf) + .75\beta(R_m\text{-}R_f)$ [37]

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.

Kroll (formerly *Duff & Phelps*) also suggests a version of the CAPM in which a size premium is included. This modified CAPM or MCAPM is represented as follows: [38]

[12] $k = R_f + \beta(R_m\text{-}R_f) + RP_s$

where k is the expected return, R_f is the risk-free rate (or zero beta asset), R_m is the market return, $(R_m\text{-}R_f)$ is the market risk premium, β is beta, and RP_s is the size premium.

Both the ECAPM and MCAPM recognize that the pure CAPM does not fully account for the higher returns necessary on smaller company stocks. In other words, the higher risks associated with smaller firms are not fully accounted for by beta.[39]

Q. Is firm size a unique or non-systematic risk?

A. Firm size is a systematic risk factor and is an adjustment to the pure CAPM.[40] Putting aside the empirical financial data, the need for a risk premium for size makes

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[37] Morin, pp. 189-191.

[38] *Duff & Phelps 2018 Valuation Handbook*, p. 14.

[39] Morningstar, *Ibbotson SBBI 2013 Valuation Yearbook* (*"Morningstar"*), pp. 85-88.

[40] Pratt, Shannon P. and Roger J. Grabowski, *Cost of Capital: Applications and Examples* (John Wiley and Sons, 4th Ed. 2010), p. 56.

sense. Firm size is a significant element of business risk for which investors expect to be compensated through greater returns. As discussed earlier, smaller companies are generally less diverse in their operations and have less financial flexibility which makes them less able to cope with significant events that impact sales, revenues, and earnings. 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. smaller companies.

Q. Did you employ either of these alternative CAPMs (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 proxy group, which somewhat mitigates my concerns about the traditional CAPM.

Q. What is the Risk-Free-Rate (R_F)?

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. 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 did you use as the Risk-Free Rate (R_F)?

A. I used the expected U.S. Long-term Treasury rate for 2026-2028 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. Economists expect the

30-year U.S. Treasury yields average 4.4% in the 2026-2028 period.[41]

Q. What do you use as the proxy of the beta in the CAPM?

A. For the CAPM and ECAPM, I used the average beta of the sample utilities. These betas were obtained from *Value Line* Investment Analyzer (weekly data as of May 21, 2025). I regularly employ *Value Line* as the source for estimated betas. The average *Value Line* beta for my proxy group as shown on Table 2 is 0.82.

For the MCAPM, I use sum beta. Sum beta is an alternative method of computing betas. Since the *Kroll* size premiums are derived using sum beta, using sum beta is internally consistent with the size risk premiums for the proxy group derived from the *Kroll* 2025 Size Study data. I computed the sum beta over a 60-month period (five years) and used the S&P 500 as the market index. Weekly data over the five-year period is the same period used to estimate beta by *Value Line,* however, *Value Line* uses the NYSE as the market index. Sum beta for the proxy group is estimated to be 0.81.

Q. But Liberty Litchfield Park does not have a published Beta, correct?

A. Correct, Liberty Litchfield Park is not publicly traded, so it has no beta. In my expert opinion, I strongly believe Liberty Litchfield Park would have a higher *Value Line* beta and sum beta than the sample utilities if it were publicly traded. *Morningstar Ibbotson SBBI 2013 Valuation Yearbook* (Chapter 7) ("*Morningstar*") reports that when betas (a measure of market risk) are properly estimated, betas are greater for small companies than for larger companies.[42] *Morningstar* also finds that small firms require an additional risk premium over and above the added risk premium indicated by differences in beta risk, even after accounting for differences in beta

[41] *See* Table 7.

[42] *Morningstar*, Chapter 7.

risk.[43]

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. *Kroll* 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 of the DCF model to a representative market index such as the *Value Line* 1700 stocks. The expected return from the DCF is measured over many periods 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.

[43] *Id.*

Q. How did you estimate the market risk premium 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 through 2023) and a current market risk premium. For the MCAPM, I used a historical market risk premium (1963 through 2024) and a current market risk premium.

For the historical market risk premiums, I used the average premium of the market over long-term treasury securities from 1926 through 2024 and 1963 through 2024, both of which use the S&P 500 market index (which is considered a large-cap index). The 1963-2024 period is the measurement for which *Kroll* provides data. The average historical market risk premium over long-term treasury securities is 7.31% for the 1926 to 2024 period and 6.07% for the 1963 to 2024 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, nine months, six months, three months, and the median of the last 12-months. The data and computations are shown in Table 10. The recent 12-month average current market risk premium is 5.89%. Estimates of the current market risk premium have ranged from 5.50% to 6.31% over the past 12 months. My recommended market risk premium is based on the median estimate for the last 12 months of 5.86%.

Q. Why use two different historical risk premium estimates?

A. I have typically used an historical market risk premium (since 1926) in my CAPM and ECAPM. I concur with *Morningstar*, which recommends use of a historical market risk premium based upon the longest period practicable.[44] The *Kroll* Risk Premium Report size and risk premia are calculated from 1963 to current year, so I used the historical market risk premium for this period for the MCAPM.

Q. How did you estimate the size premium for the proxy group?

A. *Kroll's* Size Study categorizes firms by eight measures of size, breaking down the NYSE universe of entities into 25 size-ranked portfolios.[45] The Size Study provides two ways to match a firm'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, five-year average of net income, total assets, and earnings before interest, taxes, depreciation and amortization).[46] I determined the average size premium of all size measures for the proxy group to be 3.09%. I then adjusted the average size premium to reflect the lower risk of the proxy group compared to the companies that make up the respective size-ranked portfolios.[47] This 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

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[44] *Morningstar*, p. 59.

[45] The size measures include: (1) Market Capitalization; (2) Book Value of Equity; (3) Five-year Average Net Income; (4) Market Value of Invested Capital; (5) Total Assets; (6) Five-year Average Earnings Before Interest, Taxes, Depreciation and Amortization ("EBITDA"); (7) Sales; and (8) Number of Employees. *See Duff & Phelps 2018 Valuation Handbook*, p. 6.

[46] *Kroll Cost of Capital Navigator*, 2025 Supplementary Size Study data and 2025 Supplementary Data Regression Equations.

[47] *See* Exhibit TJB-COC-DT3, page 5 of 5.

proxy group is compared to the companies that make up the size-ranked portfolios in the *Kroll* Size Study. In the instant case, the estimated reduction in risk is -1.10%. Thus, the market risk premium for size for the proxy group is 1.99% (3.09% - 1.10%) (rounded).[48]

Q. What are the results of your CAPM analyses?

A. In Table 11, the traditional CAPM produces an indicated cost of equity of 9.80%. The ECAPM produces an indicated cost of equity of 10.10%. The MCAPM produces an indicated cost of equity of 11.20%. The average of these three methods is 10.40%. The CAPM estimate for Liberty Litchfield Park is 10.40%.[49]

VII. THE REQUIRED RISK PREMIUM FOR LIBERTY LITCHFIELD PARK

Q. Please discuss your recommended risk premium for Liberty Litchfield Park..

A. As I testified earlier, Liberty Litchfield Park is not directly comparable to the publicly traded water utilities in my proxy group. Liberty Litchfield Park is the local coffee shop and is not directly comparable to Starbucks. Comparing Liberty Litchfield Park to the sample utilities illustrates all the risks associated with small size – lack of diversification, limited revenue and cash flow, relatively small customer base, lack of investment liquidity, and earnings volatility. In my opinion, the risk faced by smaller water and wastewater utilities over the risk associated with the proxy group utilities must be accounted for in the determination of the cost of equity for that cost to be just and reasonable.

[48] *See* Exhibit TJB-COC-DT3, p. 2 of 5.

[49] *See* Table 1.

Q. Is there evidence to support your opinion that investment risk increases as the firm size decreases, all else remaining constant?

A. Yes. *Morningstar* 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. The *Kroll* data and studies confirm this. In other words, smaller companies not only have higher betas, but also higher market returns than larger ones. This follows from the fact that even after accounting for differences in beta risk, small companies require an additional risk premium over and above the added risk premium indicated by differences in beta risk. Somewhere this is being recognized.

Dr. Thomas M. Zepp 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 utilities sample.[50] Additionally, the CPUC published a study that showed smaller water utilities are more risky than larger ones.[51] Based on the evidence, investors require higher returns on small company stocks than on large company stocks and are receiving such returns, albeit not in Arizona. Unfortunately, regulators here have generally refused to account for the size differences between the utility being regulated and the proxy group utilities.

[50] 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.

[51] Staff Report on Issues Related to Small Water Utilities, June 10, 1991 and CPUC Decision 92-03-093.

Q. Please explain the comparative risk study you prepared.

A. The risk study I prepared for Liberty Litchfield Park is attached as Exhibit TJB-COC-DT2. I started by computing the five-year historical operating margin, coefficient of variation of operating margin, and coefficient of variation of ROE for Liberty Litchfield Park. Operating margin is a measure of profitability. The coefficient of variation of operating margin and ROE are measures of earnings variability. All three of these metrics are highly correlated with size and risk.[52]

Next, I cross-referenced these metrics with data from *Kroll Cost of Capital Navigator* Supplementary Data – Risk Study and identified the corresponding market portfolio beta for Liberty Litchfield Park and for the proxy group.[53] I then computed the relative difference in betas between Liberty Litchfield Park and the proxy group. Assuming that the relative difference in the market portfolio beta for the publicly traded companies is the same for publicly traded water utilities, I then computed implied betas for Liberty Litchfield Park using the difference in portfolio betas.[54] 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 proxy group. Based upon this analysis, I conclude that required risk premium for Liberty Litchfield Park is in the range of 50 to 70 basis.[55]

Q. Is there another method that provides useful information about the risk premium for Liberty Litchfield Park?

A. Yes. I found that Liberty Litchfield Park' size premium over the proxy group is 167

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[52] *See* pages 19-20, *supra*.
[53] Kroll *Cost of Capital Navigator*, 2025 Supplementary Data Risk Study.
[54] *See* Exhibit TJB-COC-DT2, page 3.
[55] *See* Exhibit TJB-COC-DT2, page 4.

basis points based upon my analysis of the size risk premium.[56]

Q. What risk premium over the proxy group results do you recommend?

A. I recommend a minimum of 40 basis points risk premium based upon the facts and circumstances in this case.

Q. Are you also recommending a financial risk adjustment to account for differences in leverage between your water proxy group and Liberty Litchfield Park?

A. Yes.[57] I have included a downward financial risk adjustment to the cost of equity of 40 basis points based upon the Hamada method[58] to account for the difference in financial risk between Liberty Litchfield Park and the proxy group.[59]

VIII. SUMMARY AND CONCLUSIONS

Q. Please provide an overview of your recommendations.

A. I recommend the Commission adopt the three-step method I presented above to determine the ROE for Liberty Litchfield Park.

In the first step, an average of costs of equity for a sample of seven 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 Litchfield Park is determined to reflect

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[56] *See* Exhibit TJB-COC-DT3, p. 2, line 41.

[57] *See* Table 12, Table 13 and Table 14.

[58] Hamada, Robert S., "Effects of the Firm's Capital Structure on Systematic Risk of Common Stock," *Journal of Finance*, Vol. 27 No. 2 (May 1972) pp. 435 – 453.

[59] *See* Tables 12, 13,and 14.

the Company's higher risks. Quantitative evidence based on differences in Liberty Litchfield Park's business risk metrics compared to the benchmark proxy group justifies a risk premium in the range of 50 to 70 basis points. Based upon the facts and circumstances of this case, I recommend no less than a 40-basis point risk premium for Liberty Litchfield Park. I also determined a downward financial risk adjustment of 40 basis points for the Liberty Litchfield Park's lower debt leverage compared to the proxy group using the Hamada method. Combined, these adjustments result in a net 0 basis points (40 basis points-40 basis points) adjustment to the estimated cost of equity for Liberty Litchfield Park.

In the third step, equity costs from step one and the risk premiums from step two are combined to determine a fair ROE of 10.80%. I recommend the Commission adopt an ROE for Liberty Litchfield Park of no less than 10.80%.

Q. Please summarize the equity cost estimates you made in step one.

A. I made four equity cost estimates for the proxy group as summarized in Table 1. Where data was available, the equity cost estimates were based on data for the seven 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 proxy group is 10.20%. 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 proxy group. This approach shows an indicated cost of equity for the proxy group of 11.15%. The second RP approach was based on a 48-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 proxy group of 11.40%. Finally, I established a range of CAPM estimates using a long horizon estimate of the market risk premium as well as a current of the market

risk premium which produced a cost of equity for the proxy group of 9.80% to 11.20% with an average of 10.40%. I gave the DCF, the RP estimates, and the CAPM estimates equal weight to establish a cost of equity for the proxy group of 10.80%.

Q. Please summarize your estimate of the risk premium determined in step two.

A. I prepared a comparative risk study using commonly used business risk metrics and data from Kroll *Cost of Capital Navigator* 2025 Supplementary Data – Risk Study. Based upon this study, I concluded that risk premium for Liberty Litchfield Park is in the range of 50 to 70 basis points. I also examined differences in the size premium between Liberty Litchfield Park and the proxy group utilities based upon the Kroll *Cost of Capital Navigator* 2025 Supplementary Data – Size Study and Risk Study. Based upon this analysis, I conclude that the risk premium for Liberty Litchfield Park is 167 basis points over the proxy group. I also considered the differences in financial risk between the proxy group and Liberty Litchfield Park. Based upon analysis using the Hamda method, I determined that a 40 basis points downward adjustment for financial risk is indicated.

Based on my consideration of that testimony and my judgment, I recommend a risk premium for Liberty Litchfield Park of no less than 40 basis points at this time and a downward financial risk adjustment of 40 basis points – a net risk adjustment of 0 basis points over the proxy group.

Q. Given the results of your equity cost analyses, is an ROE of 10.80% for Liberty Litchfield Park reasonable?

A. Yes.

Q. Does this conclude your cost of capital direct testimony?

A. Yes.

Liberty Utilities (Litchfield Park Water & Sewer), 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	10.20%		10.20%
2	Risk Premium - Table 8	11.15%		11.15%
3	Risk Premium - Table 9	11.40%		11.40%
4	CAPM - Table 10	10.40%		10.40%
5	Average (rounded)	10.80%		10.80%
6	Cost of Equity Recommendation		10.80% [2]	

Notes:
[1] Estimates include an equity risk premium of 40 basis points. See testimony.
and a financial risk adjustment of -40 basis points. See testimony.
[2] See testimony.

Liberty Utilities (Litchfield Park Water & Sewer), 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	595.5	2,100	A	A2	287,970	0.75	0.80	$ 3,094.4	Low-Cap
2	American Water Works	AWK	4,684.0	28,038	A	Baa1	3,449,000	0.85	0.80	28,655.2	Large-Cap
3	Essential Utilities	WTRG	2,086.1	13,144	A-	Baa2	1,851,586	0.85	0.80	11,303.5	Mid-Cap
4	California Water	CWT	1,036.8	4,135	A+	NR	553,000	0.85	0.85	3,012.9	Low-Cap
5	Middlesex	MSEX	191.9	1,067	A	NR	124,200	0.75	0.77	1,129.0	Low-Cap
6	York Water Company	YORW	75.0	533	A-	NR	76,731	0.75	0.80	506.4	Micro-Cap
7	Atmos Energy	ATO	4,165.2	22,204	A-	A2	3,300,000	0.75	0.79	25,496.2	Large-Cap
8	Chesapeake Utilities	CPK	670.6	2,456	NR	Baa3	450,000	0.75	0.71	2,998.5	Low-Cap
9	New Jersey Resources	NJR	1,796.5	5,403	NR	NR	583,000	0.85	0.88	4,903.3	Mid-Cap
10	NiSource Inc.	NI	5,505.4	22,275	NR	Baa2	3,792,690	0.85	0.81	18,252.9	Mid-Cap
11	Northwest Natural	NWN	1,197.5	3,358	A+	NR	800,000	0.80	0.74	1,729.2	Low-Cap
12	ONE Gas Inc.	OGS	2,083.6	6,646	A-	A3	2,000,000	0.80	0.79	4,700.9	Mid-Cap
13	Southwest Gas	SWX	5,434.0	7,518	BBB	Baa2	2,300,000	0.80	0.78	5,180.3	Mid-Cap
14	Spire Inc.	SR	2,593.0	6,243	BBB+	NR	1,700,000	0.80	0.82	4,462.3	Mid-Cap
15	UGI Corp.	UGI	7,210.0	8,763	NR	A3	1,500,000	1.10	1.01	7,042.5	Mid-Cap
16	Average		$ 2,621.7	$ 8,925.5			1,377,498	0.82	0.81	$ 8,164.5	
17	Liberty Utilities (Litchfield Park Water & Sewer), Corp.		$ 37.5	$ 296.9			46,565	Implied[5] 0.92	Implied[5] 0.91	N/A	

Notes:
[1] Value Line Analyzer Data (Weekly as of May 21, 2025)
[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.
[5] See Exhibit TJB-COC-DT3

Liberty Utilities (Litchfield Park Water & Sewer), 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	46.6%	53.4%	20.7%	79.3%
2	American Water Works	AWK	54.8%	45.2%	30.4%	69.6%
3	Essential Utilities	WTRG	54.3%	45.7%	39.5%	60.5%
4	California Water	CWT	40.3%	59.7%	26.8%	73.2%
5	Middlesex	MSEX	44.2%	55.8%	23.8%	76.2%
6	York Water Company	YORW	47.0%	53.0%	28.9%	71.1%
7	Atmos Energy	ATO	39.3%	60.7%	23.6%	76.4%
8	Chesapeake Utilities	CPK	48.8%	51.2%	28.4%	71.6%
9	New Jersey Resources	NJR	56.7%	43.3%	37.0%	63.0%
10	NiSource Inc.	NI	58.7%	41.3%	37.7%	62.3%
11	Northwest Natural	NWN	52.6%	47.4%	45.2%	54.8%
12	ONE Gas Inc.	OGS	43.4%	56.6%	33.7%	66.3%
13	Southwest Gas	SWX	58.2%	41.8%	47.1%	52.9%
14	Spire Inc.	SR	55.3%	44.7%	45.4%	54.6%
15	UGI Corp.	UGI	59.7%	40.3%	47.8%	52.2%
16	Average		50.7%	49.3%	34.4%	65.6%
17	Liberty Utilities (Litchfield Park Water & Sewer), Corp.		46.0%	54.0%	N/A	N/A

[1] Value Line Analyzer Data (Weekly as of May 21, 2025)

Liberty Utilities (Litchfield Park Water & Sewer), 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	-0.45%	7.00%	8.00%	9.00%	5.89%
2	American Water Works	AWK	-4.10%	8.50%	10.50%	9.50%	6.10%
3	Essential Utilities	WTRG	-5.14%	10.00%	11.00%	7.00%	5.71%
4	California Water	CWT	-3.45%	10.50%	8.00%	7.00%	5.51%
5	Middlesex	MSEX	-6.20%	8.50%	4.50%	6.50%	3.33%
6	York Water Company	YORW	-6.83%	9.50%	7.00%	4.00%	3.42%
7	Atmos Energy	ATO	4.48%	11.50%	9.00%	9.00%	8.50%
8	Chesapeake Utilities	CPK	4.84%	10.50%	10.00%	10.00%	8.83%
9	New Jersey Resources	NJR	0.92%	5.00%	5.00%	7.00%	4.48%
10	NiSource Inc.	NI	5.72%	3.50%	10.50%	6.00%	6.43%
11	Northwest Natural	NWN	-11.71%	3.50%	25.00%	0.50%	4.32%
12	ONE Gas Inc.	OGS	-5.84%	5.00%	4.50%	7.00%	2.66%
13	Southwest Gas	SWX	-1.42%	4.00%	-25.50%	4.50%	-4.61%
14	Spire Inc.	SR	-4.03%	3.00%	1.00%	5.00%	1.24%
15	UGI Corp.	UGI	-8.97%	3.50%	4.00%	7.00%	1.38%
16	GROUP AVERAGE		-2.81%	6.90%	6.17%	6.60%	4.21%

	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				
17	American States Water	AWR	6.74%	5.50%	8.50%	6.50%	6.81%
18	American Water Works	AWK	7.51%	6.50%	10.00%	8.50%	8.13%
19	Essential Utilities	WTRG	2.11%	9.50%	7.50%	6.00%	6.28%
20	California Water	CWT	6.95%	7.50%	5.00%	6.50%	6.49%
21	Middlesex	MSEX	7.25%	7.00%	5.00%	8.00%	6.81%
22	York Water Company	YORW	2.83%	7.00%	4.00%	6.50%	5.08%
23	Atmos Energy	ATO	9.59%	10.00%	7.50%	9.50%	9.15%
24	Chesapeake Utilities	CPK	9.35%	10.50%	8.00%	9.00%	9.21%
25	New Jersey Resources	NJR	4.31%	7.00%	7.00%	5.50%	5.95%
26	NiSource Inc.	NI	8.23%	-2.00%	0.00%	1.00%	1.81%
27	Northwest Natural	NWN	-2.30%	2.00%	1.00%	1.00%	0.43%
28	ONE Gas Inc.	OGS	5.32%	0.00%	0.00%	0.00%	1.33%
29	Southwest Gas	SWX	1.35%	5.00%	7.50%	-11.50%	0.59%
30	Spire Inc.	SR	2.46%	5.00%	5.50%	5.50%	4.61%
31	UGI Corp.	UGI	-2.92%	4.50%	7.00%	6.50%	3.77%
31	GROUP AVERAGE		4.59%	5.67%	5.57%	4.57%	5.10%

	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
32	American States Water	AWR	7.00%	5.65%	5.73%	6.13%
33	American Water Works	AWK	7.00%	7.40%	7.23%	7.21%
34	Essential Utilities	WTRG	6.00%	5.18%	6.38%	5.85%
35	California Water	CWT	9.50%	8.78%	10.25%	9.51%
36	Middlesex	MSEX	7.50%	6.10%	8.38%	7.33%
37	York Water Company	YORW	ND	ND	ND	ND
38	Atmos Energy	ATO	6.00%	7.19%	7.38%	6.86%
39	Chesapeake Utilities	CPK	5.00%	ND	8.17%	6.59%
40	New Jersey Resources	NJR	6.50%	ND	NM	6.50%
41	NiSource Inc.	NI	8.00%	7.88%	7.45%	7.78%
42	Northwest Natural	NWN	4.50%	ND	4.69%	4.60%
43	ONE Gas Inc.	OGS	4.00%	5.56%	4.88%	4.81%
44	Southwest Gas	SWX	NM	9.87%	12.51%	11.19%
45	Spire Inc.	SR	4.50%	6.54%	12.74%	7.93%
46	UGI Corp.	UGI	2.50%	5.20%	0.16%	2.62%
38	GROUP AVERAGE		6.00%	6.85%	7.38%	6.78%

Notes:
[1] Growth in stock prices ending December 31 through 2024. Data from Yahoo Finance website.
[2] Value Line Analyzer, weekly as of May 21, 2025.
[3] Zack's Investment Research website May 28, 2025.
[4] Yahoo Finance website May 28, 2025. 1 year forward looking estimates.

Liberty Utilities (Litchfield Park Water & Sewer), 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	77.98	1.79	2.30%	2.30%
2	American Water Works	AWK	140.87	3.00	2.13%	2.28%
3	Essential Utilities	WTRG	38.12	1.26	3.31%	3.34%
4	California Water	CWT	46.43	1.12	2.41%	2.25%
5	Middlesex	MSEX	57.44	1.32	2.30%	2.26%
6	York Water Company	YORW	32.26	0.85	2.63%	2.32%
7	Atmos Energy	ATO	153.72	3.22	2.09%	2.73%
8	Chesapeake Utilities	CPK	120.33	2.25	1.87%	1.96%
9	New Jersey Resources	NJR	45.30	1.71	3.77%	3.94%
10	NiSource Inc.	NI	38.75	1.00	2.58%	3.71%
11	Northwest Natural	NWN	40.96	1.94	4.74%	4.51%
12	ONE Gas Inc.	OGS	73.54	2.64	3.59%	3.97%
13	Southwest Gas	SWX	71.00	2.48	3.49%	4.01%
14	Spire Inc.	SR	73.74	3.02	4.10%	4.93%
15	UGI Corp.	UGI	35.61	1.50	4.21%	6.35%
16	GROUP AVERAGE				3.03%	3.39%

Notes:

[1] Stock prices as of May 28, 2025. Indicated dividend from Value Line Analyzer weekly as of May 21, 2025.

[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 (Litchfield Park Water & Sewer), 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	2.30%	2.37%	+	6.13%	=	8.49%	8.5%
2	American Water Works	AWK	2.13%	2.21%	+	7.21%	=	9.42%	9.4%
3	Essential Utilities	WTRG	3.31%	3.40%	+	5.85%	=	9.26%	9.3%
4	California Water	CWT	2.41%	2.53%	+	9.51%	=	12.04%	12.0%
5	Middlesex	MSEX	2.30%	2.38%	+	7.33%	=	9.71%	9.7%
6	York Water Company	YORW	2.63%	NM	+	ND	=	NM	NM
7	Atmos Energy	ATO	2.09%	2.17%	+	6.86%	=	9.02%	9.0%
8	Chesapeake Utilities	CPK	1.87%	1.93%	+	6.59%	=	8.52%	8.5%
9	New Jersey Resources	NJR	3.77%	3.90%	+	6.50%	=	10.40%	10.4%
10	NiSource Inc.	NI	2.58%	2.68%	+	7.78%	=	10.46%	10.5%
11	Northwest Natural	NWN	4.74%	4.85%	+	4.60%	=	9.44%	9.4%
12	ONE Gas Inc.	OGS	3.59%	3.68%	+	4.81%	=	8.49%	8.5%
13	Southwest Gas	SWX	3.49%	3.69%	+	11.19%	=	14.88%	14.9%
14	Spire Inc.	SR	4.10%	4.26%	+	7.93%	=	12.18%	12.2%
15	UGI Corp.	UGI	4.21%	4.27%	+	2.62%	=	6.89%	
16	Average		3.03%	3.16%		6.78%		9.90%	
17	Adjusted Average[4]								10.20%

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 p 100 basis points or 7.00% . See Testimony.

Liberty Utilities (Litchfield Park Water & Sewer), Corp.
Table 7
Forecasts of Long-Term Interest Rates

Line No.		2026	2027	2028	3-year Average
1	Long-term Treasury Rates				
2	Blue Chip Consensus Forecasts[1]	4.5%	4.4%	4.4%	
3					
4	Average	4.5%	4.4%	4.4%	4.4%
5	Aaa Corporate Bonds				
6	Blue Chip Consensus Forecasts[1]	5.2%	5.2%	5.2%	
7					
8	Average	5.2%	5.2%	5.2%	5.2%
9	Baa Corporate Bonds				
10	Blue Chip Consensus Forecasts[1]	6.0%	6.0%	6.0%	
11					
12	Average	6.0%	6.0%	6.0%	6.0%

Notes:
[1] Blue Chip Consensus Forecasts (June 2025).

NA = Not Available

Liberty Utilities (Litchfield Park Water & Sewer), Corp.
Table 8
Risk Premium Analysis Based on Averages of
Annual DCF Equity Cost Estimates 2015-2024

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	Risk Premium
1	2015	2.67%	5.73%	2.75%	8.48%	2.84%	5.64%
2	2016	2.51%	5.79%	2.59%	8.37%	2.59%	5.78%
3	2017	2.18%	7.64%	2.27%	9.91%	2.90%	7.01%
4	2018	2.55%	11.64%	2.70%	14.35%	3.11%	11.23%
5	2019	2.28%	9.36%	2.39%	11.74%	2.58%	9.16%
6	2020	2.88%	9.18%	3.01%	12.19%	1.56%	10.63%
7	2021	2.80%	6.18%	2.89%	9.06%	2.06%	7.00%
8	2022	2.70%	5.64%	2.78%	8.42%	3.11%	5.31%
9	2023	3.68%	5.25%	3.77%	9.02%	4.09%	4.93%
10	2024	3.42%	5.06%	3.51%	8.56%	4.41%	4.15%
10				5-year Average			6.41%
11				10-Year Average			7.09%
12				Average of 5 and 10-year RPs			6.75%
13				Average of Forecast Treasury Rates[4]			4.40%
14				Projected Return on Equity			11.15%

Liberty Utilities (Litchfield Park Water & Sewer), 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	2023	-8.83%	4.09%	-12.92%
48	2024	23.43%	4.41%	19.02%
49	Average over 48 years	12.3%	6.2%	6.1%
50		Expected Long-term Treasury Bond Rate[3]		4.4%
51		Estimate of Current Risk Premium[4]		7.0%
52		Projected Returns on Equity for Sample		11.40%

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 (Litchfield Park Water & Sewer), 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 2024	2.76%	2.98%	+	7.83%	=	10.81%		4.26%	=	6.55%
2	Feb	2.75%	2.97%	+	7.83%	=	10.80%		4.38%	=	6.42%
3	Mar	2.64%	2.84%	+	7.50%	=	10.34%		4.36%	=	5.98%
4	Apr	2.75%	2.96%	+	7.50%	=	10.46%		4.66%	=	5.80%
5	May	2.75%	2.96%	+	7.50%	=	10.46%		4.62%	=	5.84%
6	Jun	2.75%	2.96%	+	7.50%	=	10.46%		4.44%	=	6.02%
7	July	2.75%	2.96%	+	7.50%	=	10.46%		4.46%	=	6.00%
8	Aug	2.75%	2.96%	+	7.50%	=	10.46%		4.15%	=	6.31%
9	Sep	2.58%	2.77%	+	7.50%	=	10.27%		4.04%	=	6.23%
10	Oct	2.61%	2.80%	+	7.50%	=	10.30%		4.38%	=	5.92%
11	Nov	2.48%	2.67%	+	7.50%	=	10.17%		4.54%	=	5.63%
12	Dec	2.68%	2.88%	+	7.50%	=	10.38%		4.58%	=	5.80%
13	Jan 2025	2.65%	2.85%	+	7.50%	=	10.35%		4.85%	=	5.50%
14	Feb	2.77%	2.98%	+	7.50%	=	10.48%		4.68%	=	5.80%
15	Mar	2.77%	2.98%	+	7.50%	=	10.48%		4.60%	=	5.88%
16	Apr	2.93%	3.14%	+	7.33%	=	10.47%		4.71%	=	5.76%
13	Recommended	2.75%	2.96%	+	7.50%	=	10.46%	-	4.56%	=	5.86%
14	Short-term Trends										
15	Recent Twelve Months Avg	2.71%	2.91%	+	7.49%	=	10.39%	-	4.50%	=	5.89%
16	Recent Nine Months Avg	2.69%	2.89%	+	7.48%	=	10.37%	-	4.50%	=	5.87%
17	Recent Six Months Avg	2.71%	2.91%	+	7.47%	=	10.39%	-	4.66%	=	5.73%
18	Recent Three Months Avg	2.82%	3.03%	+	7.44%	=	10.47%	-	4.66%	=	5.81%
19	Median 12 months	2.75%	2.96%	+	7.50%	=	10.46%	-	4.56%	=	5.86%

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.		R_f[1]	+ (	(beta[2]	x	RP_M[4])				=	k
1	Traditional CAPM	4.4%	+ (	0.82	x	6.58%)				=	9.80%
2											
3		R_f[1]		RP_M[4] x .25	+ (	(beta[2]	x	RP_M[4]	) x .75		
4	Empirical CAPM (ECAPM)	4.4%	+	6.58%	x .25 + (	0.82	x	6.58%	) x .75	=	10.10%
5											
6		R_f[1]	+ (	beta[3]	x	RP_M[5]) +		RP_s[6]			
7	Modified CAPM (MCAPM)	4.4%	+ (	0.81	x	5.96%) +		1.99%		=	11.20%
8											
9											
10	Average (rounded)										10.40%

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 (1926-2024)	7.31%	Source is Duff & Phelps ERP Supplementary Exhibits
Current MRP	5.86%	Source is Table 10
Average MRP	6.58%	

[5] Estimate of MRP

Historical MRP (1963-2024)	6.07%	Source is Duff & Phelps ERP Supplementary Exhibits
Current MRP	5.86%	Source is Table 10
Average MRP	5.96%	

[6] Average proxy group adjusted size risk premium based upon Kroll Size Study data and Risk Study data. See See Exhibit TJB-COC-DT2

Liberty Utilities (Litchfield Park Water & Sewer), Corp.
Financial Risk Computation
Unlevered Beta
Table 12

Line No.	Company	VL Beta β_L [1]	Raw Beta Raw β_L [2]	Tax Rate t [3]	MV Debt D [4]	MV Equity E [4]	Unlevered Raw Beta β_u [5]
1							
2							
3							
4							
5	American States	0.75	0.63	25.0%	20.7%	79.3%	0.53
6	American Water Works	0.85	0.78	21.1%	30.4%	69.6%	0.58
7	Essential Utilities	0.85	0.78	0.0%	39.5%	60.5%	0.47
8	California Water	0.85	0.78	0.0%	26.8%	73.2%	0.57
9	Middlesex	0.75	0.63	3.2%	23.8%	76.2%	0.48
10	York Water	0.75	0.63	0.1%	28.9%	71.1%	0.45
11	Atmos Energy	0.75	0.63	11.4%	23.6%	76.4%	0.49
12	Chesapeake Utilities	0.75	0.63	24.4%	28.4%	71.6%	0.48
13	New Jersey Resources	0.85	0.78	15.9%	37.0%	63.0%	0.52
14	NiSource Inc.	0.85	0.78	17.8%	37.7%	62.3%	0.52
15	Northwest Natural	0.80	0.70	25.6%	45.2%	54.8%	0.43
16	ONE Gas Inc.	0.80	0.70	14.9%	33.7%	66.3%	0.49
17	Southwest Gas	0.80	0.70	23.6%	47.1%	52.9%	0.42
18	Spire Inc.	0.80	0.70	21.2%	45.4%	54.6%	0.42
19	UGI Corp.	1.10	1.15	15.1%	47.8%	52.2%	0.65
20							
21	Sample Water Utilities			14.6%	34.4%	65.6%	0.50
22							
23							
24							
25							
26							
27							
28	American States	0.80	0.70	25.0%	20.7%	79.3%	0.59
29	American Water Works	0.80	0.70	21.1%	30.4%	69.6%	0.52
30	Essential Utilities	0.80	0.70	0.0%	39.5%	60.5%	0.42
31	California Water	0.85	0.77	0.0%	26.8%	73.2%	0.56
32	Middlesex	0.77	0.66	3.2%	23.8%	76.2%	0.51
33	York Water	0.80	0.70	0.1%	28.9%	71.1%	0.50
34	Atmos Energy	0.79	0.69	11.4%	23.6%	76.4%	0.54
35	Chesapeake Utilities	0.71	0.56	24.4%	28.4%	71.6%	0.43
36	New Jersey Resources	0.88	0.82	15.9%	37.0%	63.0%	0.55
37	NiSource Inc.	0.81	0.72	17.8%	37.7%	62.3%	0.48
38	Northwest Natural	0.74	0.61	25.6%	45.2%	54.8%	0.38
39	ONE Gas Inc.	0.79	0.69	14.9%	33.7%	66.3%	0.48
40	Southwest Gas	0.78	0.67	23.6%	47.1%	52.9%	0.40
41	Spire Inc.	0.82	0.74	21.2%	45.4%	54.6%	0.45
42	UGI Corp.	1.01	1.01	15.1%	47.8%	52.2%	0.57
43							
44	Sample Water Utilities	80.9%	71.6%	14.6%	34.4%	65.6%	0.49
45							
46							
47							
48							
49							

[1] Value Line Investment Analyzer data.
Value Line uses the historical data of the stock, but assumes that a security's beta moves toward the market average over time. The formula is as follows:
Adjusted beta = .33 + (.67) * Raw beta
[2] Raw Beta = (VL beta - .33)/(.67)
[3] Effective tax rates for year ended December 31, 2023.
[4] See Table 2.
[5] Raw B_u = Raw B_l / (1+ (1-t)*D/E)

Liberty Utilities (Litchfield Park Water & Sewer), Corp.
Financial Risk Computation
Relevered Beta
Table 13

Line No.		Unlevered Raw Beta β_U[1]	MV Book Debt BD[2]	MV Equity Capital EC[2]	Tax Rate t[3]	Relevered Raw Beta $\beta_{RL}=\beta_U (1+(1-t)BD/EC))$ β_{RL}	VL Adjusted Relevered Beta .33 + .67(Raw Beta) β_{RL}
1							
2							
3							
4							
5	Liberty Utilities (Litchfield Park Wat Using VL Beta	0.50	27.3%	72.7%	24.87%	0.64	0.76
6							
7	Liberty Utilities (Litchfield Park Wat Using Sum Beta	0.49	27.3%	72.7%	24.87%	0.63	0.75
8							
9							
10							
11							
12							

13 [1] Unlevered Beta fron Unlevered Beta. See Table 12
14 [2] Proforma Capital Structure of Company per Sehdule D-1

		Company (in Thousands)			MV (in Thousands)	MV %
15						
16						
17	Long-term Debt	$ 46.0	1.00		$ 46	27.30%
18	Preferred Stock	$ -	1.00		-	0.0%
19	Common Stock	$ 54.0	2.26	(a)	122	72.7%
20	Total Capital	$ 100			$ 168	100.0%

21
22 (a) Current market-to-book ratio of sample water utilities adjusted for small vs large cap M/B ratios. See work papers.
23
24 [3] Current Tax rate based on test year. See Schedule C-3.
25
26

Liberty Utilities (Litchfield Park Water & Sewer), Corp.
Traditional Capital Asset Pricing Model (CAPM)
Table 14

Line No.												
		R_f[1]	+ (	beta[2]	x	RP_M[3]	)				=	k
1	Traditional CAPM	4.4%	+ (	0.82	x	6.58%	)				=	9.8%
2												
3		R_f[1]		RP_M[3]	x .25 + (	beta[2]	x	RP_M[3]	) x .75		=	k
4	Empirical CAPM	4.4%	+	6.58%	x .25 + (	0.82	x	6.58%	) x .75		=	10.1%
5												
6		R_f[1]	+ (	beta[2]	x	RP_M[4]	) +	RP_s[5]			=	k
7	Modified CAPM	4.4%	+ (	0.81	x	5.96%	) +	1.99%			=	11.2%
8												
9												
10	Average											10.4%
11												
12				Relevered								
13		R_f[1]	+ (	beta[6]	x	RP_M[3]	)				=	k
14	Traditional CAPM	4.4%	+ (	0.76	x	6.58%	)				=	9.4%
15												
16						Relevered						
17		R_f[1]		RP_M[3]	x .25 + (	beta[6]	x	RP_M[3]	) x .75		=	k
18	Empirical CAPM	4.4%	+	6.58%	x .25 + (	0.76	x	6.58%	) x .75		=	9.8%
19												
20				Relevered								
21		R_f[1]	+ (	beta[6]	x	RP_M[4]	) +	RP_s[5]			=	k
22	Modified CAPM	4.4%	+ (	0.75	x	5.96%	) +	1.99%			=	10.9%
23												
24												
25	Average											10.0%
26												
27	Indicated Financial Risk Adjustment											**-0.4%**

Notes:

[1] Forecasts of long-term treasury yields. See Table 7

[2] Average Beta or Water Proxy Group. See Table 2

[3] See Table 11.

[4] See Table 11.

[5] See Table 11.

[6] Relevered Betas. See Table 13.

RESUME OF THOMAS J. BOURASSA, CPA

EDUCATIONAL BACKGROUND

B.S. Northern Arizona University Chemistry/Accounting (1980)
M.B.A. University of Phoenix with Emphasis in Finance (1991)
C.P.A. State of Arizona (1995)
Continuing Professional Education – In areas of tax, accounting, management, economics, finance, business valuation, consulting, and ethics (80 hrs every two years)

MEMBERSHIPS

Arizona Society of CPAs
Water Utilities Association of Arizona
American Water Works Association

EMPLOYMENT EXPERIENCE

1995 – Present	CPA - Self Employed Consultant to utilities on regulatory matters including all aspects of rate applications (rate base, income statement, cost of capital, cost of service, and rate design), rate reviews, certificates of convenience and necessity (CC&N), CC&N extensions, financing applications, accounting order applications, and off-site facilities hook-up fee applications. Provide expert testimony as required. Consult on various aspects of business, financial and accounting matters including best business practices, generally accepted accounting principles, generally accepted ratemaking principles, project analysis, cash flow analysis, regulatory treatment of certain expenditures and investments, business valuations, and rate reviews. Litigation support services.
1992-1995	Employed by High-Tech Institute, Phoenix, Arizona as Controller and C.F.O.
1989-1992	Employed by Alta Technical School, a division of University of Phoenix as Division Controller.
1985-1989	Employed by M.L.R. Builders, Tampa and Pensacola, Florida as Operations/Accounting Manager
1982-1985	Employed by and part owner in Area Sand and Clay Company, Pensacola, Florida.

1981-1982	Employed by Purdue University, West Lafayette, Indiana as Teaching Assistant.

SUMMARY OF REGULATORY WORK EXPERIENCE AS SELF-EMPLOYED CONSULTANT

COMPANY/CLIENT	FUNCTION
Salome Water Company ACC Docket No. W-01084A-25-0118	Permanent Rate Application –Water. Prepared short-form schedules on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design
Joshua Valley Utility Company ACC Docket No. W-02023A-25-0087	Permanent Rate Application –Water. Prepared short-form schedules on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design
Picacho Water Company ACC Docket No. W-03528A-25-0056	Permanent Rate Application –Water. Prepared schedules on Rate Base, Plant, Income Statement, Revenue Requirement, Cost of Service, Rate Design, and Cost of Capital.
Picacho Sewer Company ACC Docket No. SW-03709A-25-057	Permanent Rate Application –Water. Prepared schedules on Rate Base, Plant, Income Statement, Revenue Requirement, Cost of Service, Rate Design, and Cost of Capital.
Verde Lakes Water Corporation ACC Docket No. W-02372A-24-0266	Permanent Rate Application –Water. Prepared short-form schedules on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design
Coldwater Canyon Water Company ACC Docket No. W-01559A-24-0262	Permanent Rate Application –Water. Prepared short-form schedules on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design
Thim Water Corporation Thim Utility Company Consolidation ACC Docket No. W-02372A-24-0266	Permanent Rate Application –Water. Prepared short-form schedules on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design
Thim Utility Co. ACC Docket No. W-03293A-23-0296	Permanent Rate Application –Water. Prepared short-form schedules on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design

COMPANY/CLIENT	FUNCTION
Community Water Company of Green Valley ACC Docket No. W-02304A-24-0187	Permanent Rate Application –Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.
Sahuarita Water Company ACC Docket No. W-03718A-24-0172	Permanent Rate Application –Water. Prepared financing application. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Cost of Service Study, Rate Design, and Cost of Capital.
Global Water – Farmers Water Company ACC Docket No. W-01654A-24-0108	Permanent Rate Application –Water. Prepared schedules on Rate Base, Plant, Income Statement, Revenue Requirement, Cost of Service, and Rate Design
Liberty Utilities (Bella Vista Water) Corp. ACC Docket No. W-02465A-23-0338 Liberty Utilities (Beardsley Water) Corp. ACC Docket No. W-02074A-23-0337 Liberty Utilities (Rio Rico Water & Sewer) Corp. ACC Docket No. WS-02676A-23-0340 Liberty Utilities (Cordes lakes Water) Corp. ACC Docket No. WS-02060A-23-0339	Permanent Rate Application –Water and Wastewater. Prepared financing application. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Cost of Service Study, Rate Design, and Cost of Capital.
Cedar Grove Water, Inc. ACC Docket No. W-20541A-24-0002	Permanent Rate Application –Water. Prepared short-form schedules on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design
Thim Utility Co. ACC Docket No. W-03293A-23-0296	Permanent Rate Application –Water. Prepared short-form schedules on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design
Navajo Water Company ACC Docket No. W-03511A-23-0260	Permanent Rate Application –Water. Prepared short-form schedules on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design

COMPANY/CLIENT	FUNCTION
Sonoita Valley Water ACC Docket No. W-020435A-23-214	Permanent Rate Application –Water. Prepared short-form schedules on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design
Liberty Utilities (Park Water and Apple Valley) Corp. CPUC Docket A.23-05-004	Cost of Capital. Prepared Cost of Capital analysis and testimony.
Links at Coyote Wash ACC Docket No. SW-04210A-23-0084	Permanent Rate Application –Sewer. Prepared short-form schedules on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design
Truxton Canyon Water Company ACC Docket No. W-02168A-22-0302	Permanent Rate Application –Water. Prepared short-form schedules on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design
Pima County v. City of Tucson, et. al. Maricopa County Superior Court Case No. CV2022-01141	Expert Witness for Pima County of City on Tucson Water Cost of Service Study and Differential Rates.
Tonto Basin Water Company ACC Docket No. W-03515A-22-0266	Permanent Rate Application –Water. Prepared short-form schedules on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design
East Slope Water Company ACC Docket No. W-01906A-22-0289	Permanent Rate Application –Water. Prepared short-form schedules on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design
Sunrise Vistas Utilities ACC Docket No. WS-03586A-22-0068	Permanent Rate Application –Water and Wastewater. Prepared short-form schedules on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.
Liberty Utilities (Gold Canyon Sewer) Corp. Liberty Utilities (Entrada Del Oro Sewer) Corp.	Permanent Rate Application –Wastewater. Prepared financing application. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Cost of Service Study, Rate

COMPANY/CLIENT	FUNCTION
ACC Docket No. SW-02519A-21-0361 ACC Docket No. SW-04316A-21-0359	Design, and Cost of Capital.
Navajo Water Company ACC Docket No. W-03511A-21-0124	Permanent Rate Application – Water. Prepared short-form schedules for Rate Base, Income Statement, Plant, Bill Counts, and Rate Design.
Bensch Ranch Utilities, LLC. ACC Docket No. SW-04026A-21-0225	Permanent Rate Application –Water Prepared short-form schedules on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.
Cerbat Water Company ACC Docket No. W-02391A-21-0290	Permanent Rate Application –Water Prepared short-form schedules on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.
Liberty Utilities (Calpeco Electric, LLC) Corp. CPUC Docket A.21-05-017	Cost of Capital. Prepared Cost of Capital analysis and testimony. Assisted in tax depreciation projections and determination of projected accumulated deferred income taxes.
Double R Water Distributors, Inc. ACC Docket No. W-02821A-21-0047	Permanent Rate Application –Water Prepared short-form schedules on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.
Pine Meadows Utilities, LLC. ACC Docket No. SW-03962A-20-0079	Permanent Rate Application –Water Prepared short-form schedules on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.
Coronado Utilities, Inc. ACC Docket No. SW-04305A-20-0346	Permanent Rate Application – Wastewater Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.
SaddleBrooke Utility Company ACC Docket No. SW-02849A-20-0262	Permanent Rate Application – Wastewater Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.

COMPANY/CLIENT	FUNCTION
Pine Meadows Utilities ACC Docket No. SW-03926A-20-0079	Permanent Rate Application –Wastewater Prepared short-form schedules on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.
EPCOR Arizona (Johnson Utilities) ACC Docket No. WS-02987A-20-0025	Permanent Rate Application. Water and Wastewater. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design and Cost of Service.
Beardsley Water Company ACC Docket No. W-02074A-19-0312	Permanent Rate Application –Water Prepared short-form schedules on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.
Oak Creek Water Company No. 1 ACC Docket No. W-01392A-19-0216	Permanent Rate Application –Water Prepared short-form schedules on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.
Alliant Gas ACC Docket No. G-20889A-19-0200	Permanent Rate Application – Gas Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Cost of Service Study, Rate Design, and Cost of Capital.
Utility Source, LLC. ACC Docket No. WS-04235A-19-0232 ACC Docket No. WS-04235A-19-0233	Permanent Rate Application – Water and Wastewater. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.
Liberty Utilities (Black Mountain Sewer) Corp. ACC Docket No. SW-02361A-19-0139	Permanent Rate Application –Wastewater. Prepared financing application. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Cost of Service Study, Rate Design, and Cost of Capital.
Pueblo Del Sol Water Company ACC Docket No. SW-02208A- 19-0140	Permanent Rate Application –Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue

COMPANY/CLIENT	FUNCTION
	Requirement, and Rate Design.
DS Water Company ACC Docket No. W-04049A-18-0142	Permanent Rate Application –Water Prepared short-form schedules on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.
Liberty Utilities (CalPeco Electric) LLC CPUC Application 18-12-001.	Cost of Capital. Prepared Cost of Capital analysis and testimony.
Liberty Utilities (Park Water) Corp. and Liberty Utilities (Apple Valley Ranchos Water) Corp. CPUC Applications 18-05-001, et al.	Cost of Capital. Prepared Cost of Capital analysis and testimony.
Truxton Water Company ACC W-02168A-18-308	Permanent Rate Application –Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.
Payson Water Company ACC W-03514A-18-0230	Permanent Rate Application – Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.
Farmers Water Company ACC W-01654A-18-0083	Permanent Rate Application – Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.
Liberty Utilities (Silverleaf Water) Corp. SOAH DOCKET NO. 473-18-3006.WS Texas P.U.C. DOCKET NO. 47976	Permanent Rate Application – Water and Wastewater. Prepared financing application. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.
Generic Proceeding - Income Tax "Savings" from reduction in Federal Income Tax Rate ACC AU-0000A-17-0379 ACC various dockets	Prepared computations of tax "savings" from the reduction in federal income tax rates and proposal for passing savings to rate payers through bill credits.

COMPANY/CLIENT	FUNCTION
Liberty Utilities (Woodmark Sewer) Corp. Liberty Utilities (Tall Timbers Sewer) Corp. SOAH DOCKET NO. 473-17-1641.WS Texas P.U.C. DOCKET NO. 46256	Develop wastewater rates based upon water usage.
Cerbat Water Company ACC W-02391A-18-0018	Permanent Rate Application –Water. Prepared financing application. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.
Ajo Improvement Company ACC Docket No. WS-01025A-17-0361	Permanent Rate Application – Water, Wastewater, and Electric. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design,
East Slope Water Company ACC Docket No. W-02031A-17-317	Permanent Rate Application –Water Prepared short-form schedules on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.
Kachina Village Improvement District Flagstaff, Arizona	Prepared rate studies and rate designs. Participated in Board work sessions, customer work sessions, and open houses.
Liberty Utilities (Litchfield Park Water & Sewer) Corp. ACC Docket No. W-01428AA-17-0059 ACC Docket No. SW-01428AA-17-0058	Permanent Rate Application – Water and Wastewater. Prepared financing application. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Cost of Service, Rate Design, and Cost of Capital.
Pima Utility Company ACC Docket No. W-02199A-16-0421 ACC Docket No. SW-02199A-16-0422	Permanent Rate Application – Water and Wastewater. Prepared financing application. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.
Valley Pioneers Water Company ACC Docket No. W-02033-16-0412	Permanent Rate Application –Water. Prepared financing application. Prepared schedules and testified on Rate Base,

COMPANY/CLIENT	FUNCTION
	Plant, Income Statement, Revenue Requirement, and Rate Design.
Yarnell Water Co-Op ACC Docket No. W-02255A-16-0153	Permanent Rate Application –Water Prepared short-form schedules on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.
Oak Creek Water Company No. 1 ACC Docket No. W-01392A-16-0161	Permanent Rate Application –Water Prepared short-form schedules on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.
Epcor Water Arizona ACC Docket No. W-01303A-16-0145	Permanent Rate Application – Wastewater. Prepared Reconstruction Cost New Less Depreciation Plant for use in determining fair value rate base.
Mountain Water Company Montana PUC Docket No. D2016.2.15	Testified in the matter investigating whether Mountain Water Company's rates are just and reasonable.
Turner Ranches Water and Sanitation Company ACC Docket No. W-01677A-16-0076	Permanent Rate Application –Water Prepared short-form schedules on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.
Liberty Utilities (Entrada Del Oro Sewer) Corp. ACC Docket No. W-04316A-16-0078 ACC Docket No. W-04316A-16-0085	Permanent Rate Application –Wastewater. Prepared financing application. Prepared schedules and testified on Rate Base, Original Cost Less Depreciation Plant, Reconstruction Cost New less Depreciation Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.
Liberty Utilities (Rio Rico Water and Sewer) Corp. ACC Docket No. WS-02676A-15-0368 ACC Docket No. WS-02676A-15-0371	Permanent Rate Application – Water and Wastewater. Prepared financing application. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.
Liberty Utilities (Bella Vista Water) Corp.	Permanent Rate Application – Water. Prepared financing application. Prepared

COMPANY/CLIENT	FUNCTION
ACC Docket No. W-02465A-15-0367 ACC Docket No. W-02465A-15-0370	schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.
Community Water of Green Valley ACC Docket No. W-02304A-15-0263	Permanent Rate Application – Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.
Sahuarita Water Company ACC Docket No. W-03718A-15-0213	Permanent Rate Application –Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.
Liberty Utilities (Black Mountain Sewer) Corp. ACC Docket No. SW-0236 1A- 15-0206 ACC Docket No. SW-0236 1A- 15-0207	Permanent Rate Application –Wastewater. Prepared financing application. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Cost of Service Study, Rate Design, and Cost of Capital.
Tierra Buena Water Company ACC Docket No. W-02076A-15-013	Permanent Rate Application – Water. Assisted in preparation of short-form schedules.
Red Rock Utilities, LLC ACC Docket No. W-04245A-14-0295	Permanent Rate Application – Water and Wastewater. Prepared short-form schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.
Quail Creek Water Company ACC Docket No. W-02514A-14-0370	Permanent Rate Application – Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.
Tonto Basin Water Company ACC Docket No. W-03515A-14-0310	Permanent Rate Application – Water. Prepared short-form schedules for Rate Base, Income Statement, Plant, Bill Counts, and Rate Design.

COMPANY/CLIENT	FUNCTION
Navajo Water Company ACC Docket No. W-03511A-14-304	Permanent Rate Application – Water. Prepared short-form schedules for Rate Base, Income Statement, Plant, Bill Counts, and Rate Design.
Alaska Power Company Regulatory Commission of Alaska Docket No. U-14-002	Prepared schedules and testified on cost of capital.
Anchorage Municipal Light & Power Regulatory Commission of Alaska Docket No. U-13-184	Prepared schedules and testified on cost of capital.
Liberty Utilities (Pine Bluff) Inc. Arkansas Public Service Commission Docket No. 14-020-U	Permanent Rate Application – Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Cost of Service, Rate Design, and Cost of Capital.
Abra Water Company ACC Docket No. W-01782A-14-0084	Permanent Rate Application – Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.
EPCOR Water Arizona, Inc. ACC Docket No. W-01303A-14-0010	Permanent Rate Application – Prepared rate designs and cost of Service studies for Mohave Water District, Mohave Wastewater District, Paradise Valley Water District, Tubac Water District, and Sun City Water District.
Liberty Utilities (Midstates Natural Gas), Inc. Missouri Public Service Commission Case No. GR-2014-0152	Permanent Rate Application – Assist in preparing required rate application schedules for Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.
Hydro Resources, LLC. ACC Docket No. W-20770A-13-0313	Certificate of Convenience and Necessity – Water. Prepared pro-forma balance sheets, income statements, plant schedules, rate base, and initial rates.
Little Park Water Company	Permanent Rate Application – Water.

COMPANY/CLIENT	FUNCTION
ACC Docket No. W-02192A-13-0336	Prepared short-form schedules for Rate Base, Income Statement, Plant, Bill Counts, and Rate Design.
Utility Source, LLC. ACC Docket No. WS-04235A-13-0331	Permanent Rate Application – Water and Sewer. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.
Payson Water Company ACC Docket No. W-03514A-13-0111 ACC Docket No. W-03514A-13-0142	Permanent Rate Application – Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital. Financing Application. Prepared financial ratios and debt surcharge mechanism.
Goodman Water Company	Valuation
Verde Santa Fe Wastewater ACC Docket No. SW-03437A-13-0292	Permanent Rate Application – Wastewater. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.
Lago Del Oro Water Company ACC Docket No. W-01944A-13-0215	Permanent Rate Application – Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Cost of Service, Rate Design, and Cost of Capital.
Chaparral City Water Company ACC Docket No. W-02113A-13-0118	Permanent Rate Application – Prepared and testified on cost of service study.
Las Quintas Serenas Water Company ACC Docket No. W-01583A-13-0117	Permanent Rate Application – Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.
Southwest Environmental Utilities. Inc. ACC Docket No. WS-20878A-13-0065	Certificate of Convenience and Necessity – Water and Wastewater. Prepared pro-forma balance sheets, income statements,

COMPANY/CLIENT	FUNCTION
	plant schedules, rate base, and initial rates.
Litchfield park Service Company ACC Docket No. SW-01428A-13-0043 ACC Docket No. W-01428A-13-0042	Permanent Rate Application – Water and Wastewater. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, Cost of Service, and Cost of Capital.
Beaver Dam Water Company ACC Docket No. WS-03067A-12-0232	Permanent Rate Application. Prepared schedules on Plant, Income Statement, Revenue Requirement, and Rate Design.
Rio Rico Utilities ACC Docket No. WS-02676A-12-0196	Permanent Rate Application – Water and Wastewater. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Cost of Service, Rate Design, and Cost of Capital.
Vail Water Company ACC Docket No. W-01651B-12-0339	Permanent Rate Application. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Cost of Service, Rate Design, and Cost of Capital.
Avra Water Co-Op. ACC Docket No. W-02126A-11-0480	Permanent Rate Application. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Cost of Service, Rate Design, and Cost of Capital.
Pima Utility Company ACC Docket No. W-02199A-11-0329 ACC Docket No. SW-02199A-11-0330	Permanent Rate Application – Water and Wastewater. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Cost of Service, Rate Design, and Cost of Capital. Work on financing application.
Liberty Utilities (CALPECO Electric), LLC) Docket No. 11202020	Work on preparation of permanent rate application. Prepared schedules on Rate Base, Plant, Income Statement, Revenue Requirement.
Livco Water Company	Permanent Rate Application – Water and

COMPANY/CLIENT	FUNCTION
ACC Docket No. SW-02563A-11-0213	Wastewater. Prepared short-form schedules for Rate Base, Income Statement, Plant, Bill Counts, and Rate Design.
Orange Grove Water Company ACC Docket No. W-02237A-11-0180	Permanent Rate Application. Prepared schedules on Plant, Income Statement, Revenue Requirement, and Rate Design.
Goodman Water Company ACC Docket No. W-02500A-10-0382	Permanent Rate Application – Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.
Doney Park Water ACC Docket No. W-01416A-10-0450	Permanent Rate Application – Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.
Grimmelmann, et. al. v. Pulte Home Corporation, et. al., case no. CV-08-1878-PHX-FJM, the United States District Court for the District of Arizona.	Consultant to defendant and expert witness for defendant on rates and ratemaking.
Southern Arizona Home Builders Association	Consultant on ratemaking aspects to line extension policies (electric).
H2O Water Company	Valuation
Tierra Linda HOA Water Company	Valuation
Las Quintas Serenas Water Company ACC Docket No. W-01583A-09-0589	Permanent Rate Application – Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.
Coronado Utilities ACC Docket No. SW-04305A-09-0291	Permanent Rate Application – Wastewater. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.
Little Park Water Company ACC Docket No. W-02192A-09-0531	Permanent Rate Application. Prepared schedules on Plant, Income Statement,

COMPANY/CLIENT	FUNCTION
	Revenue Requirement, and Rate Design.
Sahuarita Water Company ACC Docket No. W-03718A-09-0359	Permanent Rate Application – Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, Cost of Service, and Cost of Capital.
Bella Vista Water Company Southern Sunrise Water Company Northern Sunrise Water Company ACC Docket No. W-02465A-09-0414 ACC Docket No. W-02453A-09-0414 ACC Docket No. W-02454A-09-0414	Permanent Rate Application – Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, Cost of Service, and Cost of Capital.
Rio Rico Utilities, Inc ACC Docket No. WS-02676A-09-0257	Permanent Rate Application – Water and Wastewater. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.
Litchfield park Service Company ACC Docket No. SW-01428A-09-0103 ACC Docket No. W-01428A-09-0104	Permanent Rate Application – Water and Wastewater. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, Cost of Service, and Cost of Capital.
Town of Thatcher v. City of Safford, CV 2007-240, Superior Court of Arizona	Consultant to plaintiff on ratemaking and cost of service.
Valencia Water Company California Public Utility Commission Case No. 09-05-002	Cost of Capital
Valley Utilities ACC Docket No. W-01412A-08-0586	Permanent Rate Application. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.
Black Mountain Sewer Company ACC Docket No. SW-02361A-08-0609	Permanent Rate Application – Sewer. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of

COMPANY/CLIENT	FUNCTION
	Capital.
Far West Water and Sewer Company ACC Docket No. WS-03478A-08-0608	Interim Rate Application (Emergency Rates)
Farmers Water Company ACC Docket No. W-01654A-08-0502	Permanent Rate Application. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.
Far West Water and Sewer Company ACC Docket No. WS-03478A-08-0454	Permanent Rate Application. Sewer. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design and Cost of Capital.
Ridgeline Water Company, LLC ACC Docket No. W-20589A-08-0173	Certificate of Convenience and Necessity – Water. Prepared pro-forma balance sheets, income statements, plant schedules, rate base, financing, and intitial rates.
Sacramento Utilities, Inc. ACC Docket No. SW-20576A-08-0067	Certificate of Convenience and Necessity – Wastewater. Prepared pro-forma balance sheets, income statements, plant schedules, rate base, and financing.
Johnson Utilities ACC Docket No. WS-02987A-08-0180	Permanent Rate Application. Water and Sewer. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design and Cost of Capital. Participate in 40-252 proceeding.
Orange Grove Water Company ACC Docket No. W-02237A-08-0455	Permanent Rate Application. Prepared schedules on Plant, Income Statement, Revenue Requirement, and Rate Design.
Far West Water and Sewer Company ACC Docket No. WS-03478A-07-0442	Financing Application. Prepare schedules to support application.
Oak Creek Water No.1 ACC Docket No. W-01392A-07-0679	Permanent Rate Application. Prepared schedules and testified on Rate Base,

COMPANY/CLIENT	FUNCTION
	Plant, Income Statement, Revenue Requirement, and Rate Design.
ICR Water Users Association Docket W-02824-07-0388	Permanent Rate Application. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.
Johnson Utilities	Valuation consultant in the matter of the sale of Johnson Utilities assets to the Town of Florence.
H2O, Inc ACC Docket No. W-02234A-07-0550	Permanent Rate Application. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.
Chaparral City Water Company ACC Docket No. W-02113A-07-0551	Permanent Rate Application. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.
Valley Utilities ACC Docket No. W-01412A-07-0561	Financing Application. Prepare schedules to support application.
Valley Utilities ACC Docket No. W-01412A-07-280	Emergency Rate Application. Prepare schedules to support application.
Valley Utilities ACC Docket No. W-01412A-07-0278	Accounting Order. Assist in preparing definition and scope of costs for deferral for future regulatory consideration and treatment.
Litchfield Park Service Company ACC Docket No. W-01427A-06-0807	Accounting Order. Assist in preparing definition and scope of costs for deferral for future regulatory consideration and treatment.
Golden Shores Water Company ACC Docket No. W-01815A-07-0117	Permanent Rate Application. Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of

COMPANY/CLIENT	FUNCTION
	Capital.
Diablo Village Water Company ACC Docket No. W-02309A-07-0140	Off-site facilities hook-up fee application. Prepare schedules to support application.
Diablo Village Water Company ACC Docket No. W-02309A-07-0399	Permanent Rate Application (Class C). Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.
Sahuarita Water Company (Rancho Sahuarita Water Co.) ACC Docket No. W-03718A-07-0687	Extension Certificate of Convenience and Necessity – Water. Prepared pro-forma balance sheets, income statements, plant schedules, rate base, and financing.
Utility Source, L.L.C. ACC Docket No. WS-04235A-06-0303	Permanent Rate Application- Water and Wastewater. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.
Tierra Buena Water Company	Valuation of Tierra Buena Water Company for estate purposes.
Goodman Water Company ACC Docket No. W-02500A-06-0281	Permanent Rate Application (Class C). Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, and Cost of Capital.
Links at Coyote Wash Utilities ACC Docket No. SW-04210A-06-0220	Certificate of Convenience and Necessity – Sewer. Prepared pro-forma balance sheets, income statements, plant schedules, rate base, financing, and initial rate design.
New River Utilities ACC Docket No. W-0173A-06-0171	Extension Certificate of Convenience and Necessity – Water. Prepared pro-forma balance sheets, income statements, plant schedules, rate base, and financing.
Johnson Utilities ACC Docket No. WS-02987A-04-0501 Docket WS-02987A-04-0177	Extension of Certificate of Convenience and Necessity – Sewer. Prepared pro-forma balance sheets, income statements,

COMPANY/CLIENT	FUNCTION
	plant schedules, rate base, financing, and initial rate design.
Bachmann Springs Utility ACC Docket No. WS-03953A-07-0073	Permanent Rate Application – Water and Sewer. Prepared short-form schedules for Rate Base, Income Statement, Plant, Bill Counts, and Rate Design.
Avra Water Cooperative ACC Docket No. W-02126A-06-0234	Permanent Rate Application – Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.
Gold Canyon Sewer Company ACC Docket No. SW-025191A-06-0015	Permanent Rate Application – Sewer. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.
State of Arizona v. Far West Water and Sewer, No. 1 CA-CR 06-0160	Expert witness on behalf of defendant in penalty phase of case.
Far West Water and Sewer Company ACC Docket No. WS-03478A-05-0801	Permanent Rate Application – Sewer. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.
Black Mountain Sewer Company ACC Docket No. SW-02361A-05-0657	Permanent Rate Application – Sewer. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.
Balterra Sewer Company ACC Docket No. SW-02304A-05-0586	Certificate of Convenience and Necessity – Sewer. Prepared pro-forma balance sheets, income statements, plant schedules, rate base, financing, and initial rate design.
Community Water Company of Green Valley ACC Docket No. W-02304A-05-0830	Permanent Rate Application – Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.

COMPANY/CLIENT	FUNCTION
McClain Water Systems Northern Sunrise Water Southern Sunrise Water ACC Docket No. W-020453A-06-0251	Certificate of Convenience and Necessity – Water. Prepared pro-forma balance sheets, income statements, plant schedules, rate base, financing, and initial rate design.
Valley Utilities Water Company ACC Docket No. W-01412A-04-0376	Off-site facilities hook-up fee application. Prepare schedules to support application.
Valley Utilities Water Company ACC Docket No. W-01412A-04-0376	Permanent Rate Application – Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, and Revenue Requirement. Assisted in preparation of Rate Design.
Beardsley Water Company ACC Docket No. W-02074A-04-0358	Permanent Rate Application – Water. Prepared short-form schedules for Rate Base, Income Statement, Plant, Bill Counts, and Rate Design.
Pine Water Company, Inc. ACC Docket No. W-03512A-03-0279	Interim and Permanent Rate Application, Financing Application - Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Cost of Capital, and Rate Design.
Chaparral City Water Company ACC Docket No. W-02113A-04-0616	Permanent Rate Application. Prepared schedules and testified on Rate Base, Plant, and Income Statement. Assisted in preparation Rate Design.
Tierra Linda Home Owners Association ACC Docket No. W-0423A-04-0075	Certificate of Convenience and Necessity – Water. Prepared pro-forma balance sheets, income statements, plant schedules, rate base, financing, and initial rate design.
Diamond Ventures - Red Rock Utilities ACC Docket No. WS-04245A-04-0184	Certificate of Convenience and Necessity – Water and Sewer. Prepared pro-forma balance sheets, income statements, plant schedules, rate base, financing, and initial rate design.

COMPANY/CLIENT	FUNCTION
Arizona-American Water Company, Inc. ACC Docket No. WS-01303A-02-0867 ACC Docket No. WS-01303A-02-0868 ACC Docket No. WS-01303A-02-0869 ACC Docket No. WS-01303A-02-0870 ACC Docket No. WS-01303A-02-0908	Permanent Rate Application Water and Sewer (10 divisions). Prepared schedules and testimony on Rate Base, Plant, Income Statement, and Revenue Requirement. Assisted in preparation of Rate Design.
Bella Vista Water Company, Inc. ACC Docket No. W-02465A-01-0776	Permanent Rate Application - Water. Prepared schedules and testimony on Rate Base, Plant, Income Statement, and Revenue Requirement. Assisted in preparation of Cost of Capital and Rate Design.
Green Valley Water Company Docket (2000 Not Filed)	Permanent Rate Application. Prepared schedules and testimony on Rate Base, Plant, Income Statement, and Revenue Requirement. Assisted in preparation of Cost of Capital and Rate Design.
Gold Canyon Sewer Company ACC Docket No. SW-02519A-00-0638	Permanent Rate Application - Sewer. Prepared schedules and testimony on Rate Base, Plant, Revenue Requirement, and Income Statement. Assisted in preparation of Cost of Capital and Rate Design.
Rio Verde Utilities, Inc. ACC Docket No. WS-02156A-00-0321	Permanent Rate Application – Water and Sewer. Prepared schedules and testimony on Rate Base, Plant, Revenue Requirement, and Income Statement. Assisted in preparation of Cost of Capital and Rate Design.
Livco Water Company Livco Sewer Company ACC Docket No. SW-02563A-05-0820	Permanent Rate Application – Water. Prepared short-form schedules for Rate Base, Income Statement, Plant, Bill Counts, and Rate Design.
Livco Water Company ACC Docket No. SW-02563A-07-0506	Permanent Rate Application – Water and Sewer. Prepared short-form schedules for Rate Base, Income Statement, Plant, Bill Counts, and Rate Design.

COMPANY/CLIENT	FUNCTION
Cave Creek Sewer Company	Revenue Requirement, Rate Adjustment and Rate Design - Sewer.
Avra Water Cooperative ACC Docket No. W-02126A-00-0269	Permanent Rate Application – Water. Assisted in preparation of Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.
Town of Oro Valley	Revenue Requirements, Water Rate Adjustments and Rate Design.
Far West Water Company ACC Docket No. WS-03478A-99-0144	Permanent Rate Application – Water. Assisted in preparation of schedules for Rate Base, Income Statement, Revenue Requirement, Lead-Lag Study, Cost of Capital, and Rate Design.
MHC Operating Limited Partnership Sedona Venture Wastewater ACC Docket No. W-	Permanent Rate Application – Sewer. Assisted in preparation of schedules for Rate Base, Plant, Income Statement, and Rate Design.
Vail Water Company ACC Docket No. W-01651B-99-0406	Permanent Rate Application. Assisted in preparation of schedules for Rate Base, Plant, Income Statement, and Rate Design.
E&T Water Company ACC Docket No. W-01409A-95-0440	Permanent Rate Application - Water. Assisted in preparation of schedules for Rate Base, Plant, Income Statement, and Rate Design.
New River Utility ACC Docket No. W-01737A-99-0633	Permanent Rate Application - Water. Assisted in preparation of schedules for Rate Base, Plant, Income Statement, and Rate Design.
Golden Shores Water ACC Docket No. W-01815A-98-0645	Permanent Rate Application – Water. Assisted in preparation of schedules for Rate Base, Plant, Income Statement, and Rate Design.
Ponderosa Utility Company ACC Docket No. W-01717A-99-0572	Permanent Rate Application – Water. Assisted in preparation of schedules for Rate Base, Plant, Income Statement, and Rate Design.

COMPANY/CLIENT	FUNCTION

Line No.	Operating Income EBIT ($ in millions)							5-Year	Std	Co-efficient of variation
2			2023	2022	2021	2020	2019	Average	Dev.	of Operating Income
3	Company[1]	Symbol								
4	American States Water	AWR	196.74	126.63	140.98	130.50	133.35	145.64	29.046	0.1994
5	American Water Works	AWK	1,812.00	1,273.00	1,196.00	1,248.00	1,170.00	1,339.80	267.101	0.1994
6	Essential Utilities	WTRG	704.27	752.20	602.71	443.43	365.56	573.63	165.865	0.2891
7	California Water	CWT	117.24	182.16	162.06	206.16	144.48	162.42	34.154	0.2103
8	Middlesex	MSEX	57.97	64.75	48.36	52.33	49.90	54.66	6.718	0.1229
9	York Water Company	YORW	25.86	24.68	25.63	24.98	23.66	24.96	0.870	0.0349
10	Atmos Energy	ATO	1,453.95	1,273.18	1,217.77	1,102.85	1,021.24	1,213.80	166.285	0.1370
11	Chesapeake Utilities	CPK	189.78	168.55	155.27	134.50	126.16	154.85	25.716	0.1661
12	New Jersey Resources	NJR	407.00	406.47	378.15	218.71	159.39	313.94	116.511	0.3711
13	NiSource Inc.	NI	1,629.60	1,429.90	1,302.90	1,260.60	1,602.00	1,445.00	168.189	0.1164
14	Northwest Natural	NWN	298.29	266.34	163.12	148.35	143.47	203.91	72.816	0.3571
15	ONE Gas Inc.	OGS	449.25	418.17	376.68	366.83	355.23	393.23	39.291	0.0999
16	Southwest Gas	SWX	578.31	NM	369.55	423.00	371.81	435.67	98.246	0.2255
17	Spire Inc.	SR	633.10	587.70	610.30	503.40	302.30	527.36	135.025	0.2560
18	UGI Corp.	UGI	553.00	1,164.00	1,512.00	1,044.00	773.80	1,009.36	367.938	0.3645
19	Proxy Group						Average	533.22	112.918	0.2100

							5-year	Std	Co-efficient of variation
		2024	2023	2022	2021	2020	Average	Dev.	of Operating Income
20	Liberty Utilities (Litchfield Park Water & Sewer), Corp	5.95	13.77	13.23	13.43	12.12	11.70	3.274	0.2798
21	**Risk relative to the average risk of the proxy group**								**1.33**

22	Sales ($ in millions)							5-year
			2023	2022	2021	2020	2019	Average
23	Company[1]	Symbol						
24	American States Water	AWR	595.70	491.53	498.85	488.24	473.87	509.64
25	American Water Works	AWK	4,234.00	3,792.00	3,920.00	3,777.00	3,610.00	3,866.60
26	Essential Utilities	WTRG	2,053.82	2,288.03	1,878.14	1,462.70	889.69	1,714.48
27	California Water	CWT	794.63	846.43	790.91	794.31	714.56	788.17
28	Middlesex	MSEX	166.27	162.43	143.14	141.59	134.60	149.61
29	York Water Company	YORW	60.06	55.12	53.85	51.58	48.44	53.81
30	Atmos Energy	ATO	4,275.36	4,201.66	3,407.49	2,821.14	2,901.85	3,521.50
31	Chesapeake Utilities	CPK	670.60	680.70	569.97	488.20	479.60	577.82
32	New Jersey Resources	NJR	1,962.99	2,905.98	2,156.61	1,953.67	2,592.04	2,314.26
33	NiSource Inc.	NI	5,505.40	5,850.60	4,899.60	4,681.70	5,208.90	5,229.24
34	Northwest Natural	NWN	1,197.48	1,037.35	860.40	773.68	746.37	923.06
35	ONE Gas Inc.	OGS	2,371.99	2,578.00	1,808.60	1,530.27	1,652.73	1,988.32
36	Southwest Gas	SWX	5,433.97	4,960.01	3,680.45	3,298.87	3,119.92	4,098.64
37	Spire Inc.	SR	2,666.30	2,198.50	2,235.50	1,855.40	1,952.40	2,181.62
38	UGI Corp.	UGI	8,928.00	10,106.00	7,447.00	6,559.00	7,320.40	8,072.08

							5-year
		2024	2023	2022	2021	2020	Average
39	Liberty Utilities (Litchfield Park Water & Sewer), Corp	37.46	38.83	33.81	32.72	30.59	34.68

40	Operating Margin (%)							5-year	Std	Co-efficient of variation
41	Company[1]	Symbol	2023	2022	2021	2020	2019	Average	Dev.	of Operating Margin
42	American States Water	AWR	33.03%	25.76%	28.26%	26.73%	28.14%	28.38%	0.0279	0.0985
43	American Water Works	AWK	42.80%	33.57%	30.51%	33.04%	32.41%	34.47%	0.0480	0.1392
44	Essential Utilities	WTRG	34.29%	32.88%	32.09%	30.32%	41.09%	34.13%	0.0415	0.1214
45	California Water	CWT	14.75%	21.52%	20.49%	25.95%	20.22%	20.59%	0.0400	0.1941
46	Middlesex	MSEX	34.86%	39.86%	33.78%	36.96%	37.07%	36.51%	0.0234	0.0641
47	York Water Company	YORW	43.06%	44.78%	47.59%	48.43%	48.85%	46.54%	0.0251	0.0540
48	Atmos Energy	ATO	34.01%	30.30%	35.74%	39.09%	35.19%	34.87%	0.0317	0.0910
49	Chesapeake Utilities	CPK	28.30%	24.76%	27.24%	27.55%	26.31%	26.83%	0.0136	0.0507
50	New Jersey Resources	NJR	20.73%	13.99%	17.53%	11.19%	6.15%	13.92%	0.0564	0.4053
51	NiSource Inc.	NI	29.60%	24.44%	26.59%	26.93%	30.76%	27.66%	0.0252	0.0911
52	Northwest Natural	NWN	24.91%	25.67%	18.96%	19.17%	19.22%	21.59%	0.0339	0.1572
53	ONE Gas Inc.	OGS	18.94%	16.22%	20.83%	23.97%	21.49%	20.29%	0.0290	0.1430
54	Southwest Gas	SWX	10.64%	NM	10.04%	12.82%	11.92%	11.36%	0.0125	0.1103
55	Spire Inc.	SR	23.74%	26.73%	27.30%	27.13%	15.48%	24.08%	0.0502	0.2084
56	UGI Corp.	UGI	6.19%	11.52%	20.30%	15.92%	10.57%	12.90%	0.0539	0.4178
57	Proxy Group						Average	26.27%	0.0342	0.1564

							5-year	Std	Co-efficient of variation
		2024	2023	2022	2021	2020	Average	Dev.	of Operating Margin
58	Liberty Utilities (Litchfield Park Water & Sewer), Corp	15.89%	35.47%	39.13%	41.06%	39.64%	34.24%	0.1046	0.3056
59	**Risk relative to the average risk of the proxy group**								**1.95**

[1] Based on information from Value Line Investment Analyzer weekly ended May 21, 2025.

Line No.	Return on Equity (ROE)[1]							5-year	Std	Co-efficient of variation
2			2023	2022	2021	2020	2019	Average	Dev.	of ROE
3	Company[1]	Symbol								
4	American States Water	AWR	16.1%	11.0%	13.8%	13.5%	14.0%	13.68%	0.0180	0.1314
5	American Water Works	AWK	9.6%	10.7%	17.3%	11.0%	10.1%	11.75%	0.0315	0.2681
6	Essential Utilities	WTRG	8.5%	8.7%	8.3%	6.1%	5.8%	7.46%	0.0140	0.1878
7	California Water	CWT	3.6%	7.3%	8.6%	10.5%	8.1%	7.62%	0.0252	0.3310
8	Middlesex	MSEX	7.4%	10.6%	9.9%	11.1%	10.4%	9.88%	0.0143	0.1452
9	York Water Company	YORW	9.5%	11.1%	11.6%	10.7%	10.6%	10.70%	0.0080	0.0745
10	Atmos Energy	ATO	8.1%	8.2%	8.4%	8.5%	8.9%	8.45%	0.0030	0.0350
11	Chesapeake Utilities	CPK	7.0%	10.6%	10.8%	10.1%	10.9%	9.88%	0.0164	0.1658
12	New Jersey Resources	NJR	13.3%	13.2%	12.7%	10.6%	11.3%	12.23%	0.0121	0.0987
13	NiSource Inc.	NI	9.2%	10.8%	10.6%	10.4%	9.7%	10.12%	0.0066	0.0656
14	Northwest Natural	NWN	7.3%	7.3%	8.4%	7.9%	7.5%	7.70%	0.0046	0.0600
15	ONE Gas Inc.	OGS	8.4%	8.6%	8.6%	8.8%	8.8%	8.66%	0.0019	0.0218
16	Southwest Gas	SWX	4.6%	NM	6.8%	8.7%	8.5%	7.14%	0.0193	0.2695
17	Spire Inc.	SR	7.6%	8.0%	10.6%	3.2%	7.9%	7.46%	0.0266	0.3569
18	UGI Corp.	UGI	12.1%	13.7%	31.5%	21.9%	6.8%	17.19%	0.0968	0.5629
19	Proxy Group		8.8%	10.0%	11.9%	10.2%	9.3%	10.00%	0.0199	0.1849
			2024	2023	2022	2021	2020	5-year Average	Std Dev.	Co-efficient of variation of ROE
20	Company		4.17%	10.14%	10.72%	11.78%	12.07%	9.77%	0.0323	0.3303
21	**Risk relative to the average risk of the proxy group**									**1.79**

[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)

3								5-year
4	Company[1]	Symbol	2024	2023	2022	2021	2020	Average
5	American States Water	AWR	2.61	6.93	3.70	(0.70)	2.38	2.98
6	American Water Works	AWK	3.63	(1.97)	(1.10)	1.44	(0.61)	0.28
7	Essential Utilities	WTRG	0.62	1.14	1.26	0.33	0.96	0.86
8	California Water	CWT	5.82	1.77	50.00	3.83	14.48	15.18
9	Middlesex	MSEX	(4.43)	2.51	(6.93)	0.94	(1.25)	(1.83)
10	York Water Company	YORW	0.53	(1.58)	0.59	0.86	(0.23)	0.04
11	Atmos Energy	ATO	8.10	0.20	0.50	(2.87)	(0.28)	1.13
12	Chesapeake Utilities	CPK	(8.49)	0.44	0.92	3.69	0.89	(0.51)
13	New Jersey Resources	NJR	(0.00)	0.22	7.02	(1.51)	0.82	1.31
14	NiSource Inc.	NI	(2.37)	0.50	0.72	2.11	3.56	0.90
15	Northwest Natural	NWN	0.78	3.08	0.89	0.93	0.86	1.31
16	ONE Gas Inc.	OGS	(0.93)	0.26	0.15	(0.44)	(0.02)	(0.20)
17	Southwest Gas	SWX	NM	NM	(1.09)	2.40	0.66	0.65
18	Spire Inc.	SR	0.36	2.24	1.04	(13.39)	(2.65)	(2.48)
19	UGI Corp.	UGI	4.50	(0.64)	3.31	(3.36)	(0.45)	0.67
20	Average		1.47	1.47	7.92	1.11	2.62	1.35
			2024	2023	2022	2021	2020	5-year Average
21	Liberty Utilities (Litchfield Park Water & Sewer), Corp		16.08	0.28	(0.45)	1.55	NM	4.36
22	**Risk relative to the average risk of the proxy group**							**3.23**

[1] Based on information from Value Line Investment Analyzer weekly ended May 21, 2025.

Liberty Utilities (Litchfield Park Water & Sewer), Corp.
Comparative Risk Study
Beta Estimate Using Duff and Phelps Risk Study Portfolio Information

A. Beta Estimates for Water Sample Group and Company[1]

Line No.		Portfolio	Operating Margin	Portfolio	CV (Operating Margin)[1]	Portfolio	CV (ROE)[1]	
1	Company	2	34.24%	8	30.56%	16	33.03%	
2	Proxy Group	3	26.27%	15	15.64%	21	18.49%	
			Portfolio Sum Beta[2]		Portfolio Sum Beta[3]		Portfolio Sum Beta[4]	Average
3	Company		0.90		1.24		1.10	
4	Proxy Group		0.84		1.09		0.95	
5	Percentage Difference		7.1%		13.8%		15.8%	**12.2%**

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	0.81
7	Implied Beta for Company[6]	0.92	0.91

Notes:
[1] CV stands for Coefficient of Variation,
[2] Source is Kroll, 2025 Supplementary Risk Study, Companies Ranked by Operating Margin.
[3] Source is Kroll 2025, Supplementary Risk Study, Companies Ranked by CV (Operating Margin).
[4] Source is Kroll 2025, Supplementrary 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 (Litchfield Park Water & Sewer), Corp.
Capital Asset Pricing Model (CAPM)

Line No.		R_f[1]	+ (	(beta[2]	x	RP_M[4])		=	k	CAPM Results From Table 10	Difference
1	Traditional CAPM	4.4%	+ (	0.92	x	6.58%)		=	10.50%	9.80%	0.70%
2											
3		R_f[1]		RP_M[4] x .25	+ (	(beta[2]	x RP_M[4]) x .75				
4	Empirical CAPM	4.4%	+	6.58%	x .25 + (	0.92	x 6.58%) x .75	=	10.60%	10.10%	0.50%
5											
6		R_f[1]	+ (	beta[3]	x	RP_M[5]) +	RP_s[6]				
7	Modified CAPM	4.4%	+ (	0.91	x	5.96%) +	1.99%	=	11.80%	11.20%	0.60%
8											
9											
10	Average								11.00%	10.40%	0.60%

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 (1926-2023)	7.31%	Source is Kroll 2025 Supplementary Exhibits. Through 2024.
Current MRP	5.86%	Source is Table 11
Average MRP	6.58%	

[5] Estimate of MRP

Historical MRP (1963-2023)	6.07%	Source is Kroll 2025 Supplementary Exhibits. Through 2024.
Current MRP	5.86%	Source is Table 11
Average MRP	5.96%	

[6] Size Premium. Sources Exhibit TJB-COC-DT2, page 2.

Liberty Utilities (Litchfield Park Water & Sewer), Corp.
Risk Premium Estimates for Use In Modified CAPM
Based on *Kroll 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	$ 3,094	$ 921	$ 3,900	$ 94	$ 2,246	$ 185	$ 492
2	American Water Works	AWK	$ 28,655	$ 10,332	$ 41,173	$ 3,867	$ 30,298	$ 1,975	$ 3,792
3	Essential Utilities	WTRG	$ 11,304	$ 6,199	$ 18,672	$ 381	$ 16,841	$ 849	$ 2,288
4	California Water	CWT	$ 3,013	$ 1,636	$ 4,118	$ 82	$ 4,596	$ 269	$ 846
5	Middlesex	MSEX	$ 1,129	$ 446	$ 1,482	$ 37	$ 1,236	$ 76	$ 162
6	York Water Company	YORW	$ 506	$ 231	$ 712	$ 16	$ 511	$ 33	$ 55
7	Atmos Energy	ATO	$ 25,496	$ 12,162	$ 33,357	$ 684	$ 22,517	$ 1,702	$ 4,202
8	Chesapeake Utilities	CPK	$ 2,999	$ 1,244	$ 4,186	$ 78	$ 3,305	$ 215	$ 681
9	New Jersey Resources	NJR	$ 4,903	$ 2,201	$ 7,783	$ 217	$ 6,538	$ 435	$ 2,906
10	NiSource Inc.	NI	$ 18,253	$ 7,785	$ 29,308	$ 640	$ 31,077	$ 2,229	$ 5,851
11	Northwest Natural	NWN	$ 1,729	$ 1,283	$ 3,155	$ 79	$ 4,867	$ 314	$ 1,037
12	ONE Gas Inc.	OGS	$ 4,701	$ 3,106	$ 7,086	$ 209	$ 7,771	$ 611	$ 2,578
13	Southwest Gas	SWX	$ 5,180	$ 3,312	$ 9,790	$ 119	$ 11,870	$ 727	$ 4,960
14	Spire Inc.	SR	$ 4,462	$ 2,991	$ 8,167	$ 197	$ 10,314	$ 744	$ 2,199
15	UGI Corp.	UGI	$ 7,043	$ 4,344	$ 13,486	$ 568	$ 15,401	$ 1,506	$ 10,106
16	Liberty Utilities (Litchfield Park Water & Sewer), Corp.		N/A	$ 114.0	N/A	$ 9.6	$ 301.2	$ 18.5	$ 21.4

[1] From Value Line Investment Anlayzer data weekly as of May 21, 2025.

Net Income Data ($ millions)

	Company	Symbol	2023	2022	2021	2020	2019	Average
17	American States Water	AWR	$ 124.9	$ 78.4	$ 94.4	$ 86.4	$ 84.3	$ 93.7
18	American Water Works	AWK	$ 4,234.0	$ 3,792.0	$ 3,920.0	$ 3,777.0	$ 3,610.0	$ 3,866.6
19	Essential Utilities	WTRG	$ 498.2	$ 465.2	$ 431.6	$ 284.9	$ 224.5	$ 380.9
20	California Water	CWT	$ 51.9	$ 96.0	$ 101.1	$ 96.8	$ 63.1	$ 81.8
21	Middlesex	MSEX	$ 31.5	$ 42.4	$ 36.5	$ 38.4	$ 33.9	$ 36.6
22	York Water Company	YORW	$ 19.6	$ 17.0	$ 16.6	$ 14.4	$ 13.4	$ 16.2
23	Atmos Energy	ATO	$ 885.9	$ 774.4	$ 665.6	$ 580.5	$ 511.4	$ 683.5
24	Chesapeake Utilities	CPK	$ 87.2	$ 88.4	$ 83.5	$ 70.6	$ 61.1	$ 78.2
25	New Jersey Resources	NJR	$ 264.7	$ 240.3	$ 207.7	$ 196.2	$ 175.0	$ 216.8
26	NiSource Inc.	NI	$ 759.1	$ 703.3	$ 626.3	$ 562.6	$ 549.8	$ 640.2
27	Northwest Natural	NWN	$ 93.9	$ 86.3	$ 78.7	$ 70.3	$ 65.3	$ 78.9
28	ONE Gas Inc.	OGS	$ 231.2	$ 221.7	$ 206.4	$ 196.4	$ 186.8	$ 208.5
29	Southwest Gas	SWX	$ 150.9	$ (203.3)	$ 200.8	$ 232.3	$ 213.9	$ 118.9
30	Spire Inc.	SR	$ 217.5	$ 220.8	$ 271.7	$ 88.6	$ 184.6	$ 196.6
31	UGI Corp.	UGI	$ 613.0	$ 626.0	$ 629.0	$ 561.0	$ 412.9	$ 568.4

		2023	2022	2021	2020	2019	Average
32	Liberty Utilities (Litchfield Park Water & Sewer), Corp.	$ 6.0	$ 11.7	$ 10.4	$ 10.5	$ 9.6	$ 9.6

Liberty Utilities (Litchfield Park Water & Sewer), Corp.
Risk Premium Estimates for Use In Modified CAPM
Based on *Kroll Cost of Capital Navigator Supplementary Data* Risk Study and Regression Data Equations

Line No.	EBITDA Data ($ millions) Company	Symbol	2023	2022	2021	2020	2019	Average
1	American States Water	AWR	$ 240	$ 168	$ 181	$ 167	$ 169	$ 185
2	American Water Works	AWK	$ 2,516	$ 1,922	$ 1,832	$ 1,852	$ 1,752	$ 1,975
3	Essential Utilities	WTRG	$ 1,048	$ 1,073	$ 901	$ 700	$ 522	$ 849
4	California Water	CWT	$ 240	$ 297	$ 271	$ 305	$ 234	$ 269
5	Middlesex	MSEX	$ 87	$ 88	$ 69	$ 71	$ 67	$ 76
6	York Water Company	YORW	$ 34	$ 36	$ 34	$ 33	$ 31	$ 33
7	Atmos Energy	ATO	$ 2,058	$ 1,809	$ 1,696	$ 1,533	$ 1,413	$ 1,702
8	Chesapeake Utilities	CPK	$ 255	$ 238	$ 218	$ 193	$ 172	$ 215
9	New Jersey Resources	NJR	$ 560	$ 536	$ 490	$ 339	$ 251	$ 435
10	NiSource Inc.	NI	$ 2,538	$ 2,251	$ 2,051	$ 1,987	$ 2,319	$ 2,229
11	Northwest Natural	NWN	$ 424	$ 383	$ 277	$ 252	$ 235	$ 314
12	ONE Gas Inc.	OGS	$ 729	$ 647	$ 584	$ 562	$ 536	$ 611
13	Southwest Gas	SWX	$ 1,019	$ 446	$ 741	$ 755	$ 675	$ 727
14	Spire Inc.	SR	$ 888	$ 825	$ 823	$ 701	$ 484	$ 744
15	UGI Corp.	UGI	$ 1,085	$ 1,682	$ 2,014	$ 1,528	$ 1,222	$ 1,506
16	Liberty Utilities (Litchfield Park Water & Sewer), Corp.		$ 17.6	$ 20.0	$ 18.9	$ 18.5	$ 17.5	$ 18.5

	Regression Equation	MV Equity	Book Equity	MVIC	5 Yr Avg. Net Income	Total Assets	5 Yr Avg. EBITDA	Sales
17	Constant	9.046%	6.458%	8.770%	5.617%	7.975%	6.323%	7.251%
18	X Coefficient(s)	-1.746%	-1.153%	-1.614%	-1.201%	-1.429%	-1.266%	-1.209%

RP_s (levered)

	Company	Symbol	MV Equity	Book Equity	MVIC	5 Yr Avg. Net Income	Total Assets	5 Yr Avg. EBITDA	Sales	Average	
19	American States Water	AWR	2.95%	3.04%	2.97%	3.25%	3.19%	3.45%	4.00%	3.26%	
20	American Water Works	AWK	1.26%	1.83%	1.32%	1.31%	1.57%	2.15%	2.92%	1.77%	
21	Essential Utilities	WTRG	1.97%	2.09%	1.88%	2.52%	1.94%	2.62%	3.19%	2.31%	
22	California Water	CWT	2.97%	2.75%	2.94%	3.32%	2.74%	3.25%	3.71%	3.10%	
23	Middlesex	MSEX	3.72%	3.40%	3.65%	3.74%	3.56%	3.94%	4.58%	3.80%	
24	York Water Company	YORW	4.32%	3.73%	4.17%	4.16%	4.11%	4.40%	5.15%	4.29%	
25	Atmos Energy	ATO	1.35%	1.75%	1.47%	2.21%	1.76%	2.23%	2.87%	1.95%	
26	Chesapeake Utilities	CPK	2.98%	2.89%	2.92%	3.34%	2.95%	3.37%	3.83%	3.18%	
27	New Jersey Resources	NJR	2.60%	2.60%	2.49%	2.81%	2.52%	2.98%	3.06%	2.73%	
28	NiSource Inc.	NI	1.61%	1.97%	1.56%	2.25%	1.56%	2.09%	2.70%	1.96%	
29	Northwest Natural	NWN	3.39%	2.87%	3.12%	3.34%	2.71%	3.16%	3.60%	3.17%	
30	ONE Gas Inc.	OGS	2.64%	2.43%	2.56%	2.83%	2.42%	2.80%	3.13%	2.68%	
31	Southwest Gas	SWX	2.56%	2.40%	2.33%	3.12%	2.15%	2.70%	2.78%	2.58%	
32	Spire Inc.	SR	2.67%	2.45%	2.46%	2.86%	2.24%	2.69%	3.21%	2.65%	
33	UGI Corp.	UGI	2.33%	2.26%	2.10%	2.31%	1.99%	2.30%	2.41%	2.24%	
34	Average		2.87%	2.81%	2.82%	3.05%	2.85%	3.30%	3.92%	3.09%	[A]
35	Comparative Risk Study Risk Premium Adjustment									-1.10%	[B]
35	Adjusted Risk Premium - Size (RP_s)									**1.99%**	[C] = [A]-[B]
36											
36	Liberty Utilities (Litchfield Park Water & Sewer), Corp.		N/A	4.09%	N/A	4.44%	4.43%	4.72%	5.64%	4.66%	[D]
37	Comparative Risk Study Risk Premium Adjustment									-1.00%	[E]
38	Adjusted Risk Premium - Size (RP_s)									3.66%	[F] = [D]+[E]
39	Adjusted Risk Premium - Size (RP_s) for	Liberty Utilities (Litchfield Park Water & Sewer), Corp.								3.66%	[F]
40	Adjusted Risk Premium - Size (RP_s) for Water Proxy Group									1.99%	[G]
41	Indicated Risk Premium Over Proxy Group									**1.67%**	[H] = [F]-[G]

Liberty Utilities (Litchfield Park Water & Sewer), Corp.
Comparative Risk Study - Adjustment to Size Premium
Based on *Kroll 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]	MV/IC[1]	5 Yr Avg. Net Income[1]	Total Assets[1]	5 Yr Avg. EBITDA[1]	Sales
1	American States Water	AWR	$ 3,094	$ 921	$ 3,900	$ 94	$ 2,246	$ 185	$ 492
2	American Water Works	AWK	$ 28,655	$ 10,332	$ 41,173	$ 3,867	$ 30,298	$ 1,975	$ 3,792
3	Essential Utilities	WTRG	$ 11,304	$ 6,199	$ 18,672	$ 381	$ 16,841	$ 849	$ 2,288
4	California Water	CWT	$ 3,013	$ 1,636	$ 4,118	$ 82	$ 4,596	$ 269	$ 846
5	Middlesex	MSEX	$ 1,129	$ 446	$ 1,482	$ 37	$ 1,236	$ 76	$ 162
6	York Water Company	YORW	$ 506	$ 231	$ 712	$ 16	$ 511	$ 33	$ 55
7	Atmos Energy	ATO	$ 25,496	$ 12,162	$ 33,357	$ 684	$ 22,517	$ 1,702	$ 4,202
8	Chesapeake Utilities	CPK	$ 2,999	$ 1,244	$ 4,186	$ 78	$ 3,305	$ 215	$ 681
9	New Jersey Resources	NJR	$ 4,903	$ 2,201	$ 7,783	$ 217	$ 6,538	$ 435	$ 2,906
10	NiSource Inc.	NI	$ 18,253	$ 7,785	$ 29,308	$ 640	$ 31,077	$ 2,229	$ 5,851
11	Northwest Natural	NWN	$ 1,729	$ 1,283	$ 3,155	$ 79	$ 4,867	$ 314	$ 1,037
12	ONE Gas Inc.	OGS	$ 4,701	$ 3,106	$ 7,086	$ 209	$ 7,771	$ 611	$ 2,578
13	Southwest Gas	SWX	$ 5,180	$ 3,312	$ 9,790	$ 119	$ 11,870	$ 727	$ 4,960
14	Spire Inc.	SR	$ 4,462	$ 2,991	$ 8,167	$ 197	$ 10,314	$ 744	$ 2,199
15	UGI Corp.	UGI	$ 7,043	$ 4,344	$ 13,486	$ 568	$ 15,401	$ 1,506	$ 10,106

Equivalent C Exhibit Portfolio Operating Margin

	Company	Symbol	MV Equity (Table C-1)	Book Equity (Table C-2)	MV/IC (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)	
16	American States Water	AWR	9.40%	9.10%	9.19%	9.59%	8.97%	8.78%	8.83%	
17	American Water Works	AWK	13.30%	12.39%	13.14%	13.75%	12.64%	12.46%	10.21%	
18	Essential Utilities	WTRG	11.86%	12.15%	12.14%	11.59%	11.95%	11.24%	9.70%	
19	California Water	CWT	9.32%	10.01%	9.32%	9.30%	10.28%	9.61%	9.13%	
20	Middlesex	MSEX	7.84%	8.24%	7.96%	8.03%	8.44%	7.61%	8.77%	
21	York Water Company	YORW	6.59%	7.43%	6.85%	6.08%	7.41%	6.63%	8.77%	
22	Atmos Energy	ATO	13.25%	12.66%	13.00%	12.30%	11.97%	12.38%	10.34%	
23	Chesapeake Utilities	CPK	9.31%	9.47%	9.36%	9.20%	9.80%	9.08%	8.95%	
24	New Jersey Resources	NJR	10.40%	10.95%	10.57%	10.78%	10.40%	10.33%	9.84%	
25	NiSource Inc.	NI	12.55%	12.31%	12.83%	12.40%	12.62%	12.57%	10.04%	
26	Northwest Natural	NWN	8.53%	9.56%	8.87%	9.22%	10.25%	9.58%	9.35%	
27	ONE Gas Inc.	OGS	10.28%	11.37%	10.29%	10.79%	10.93%	10.62%	9.76%	
28	Southwest Gas	SWX	10.57%	11.62%	10.75%	9.64%	11.50%	10.85%	10.04%	
29	Spire Inc.	SR	10.18%	11.30%	10.57%	10.81%	11.42%	10.90%	9.69%	
30	UGI Corp.	UGI	10.97%	11.84%	11.46%	12.46%	11.70%	12.07%	9.93%	
22	Proxy Group Average		10.29%	10.69%	10.42%	10.40%	10.68%	10.31%	9.56%	10.34%
23	Smoothed Average Risk Premium based upon OM									10.83%

Liberty Utilities (Litchfield Park Water & Sewer), Corp.
Comparative Risk Study - Adjustment to Size Premium
Based on *Kroll 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	21.86%	22.14%	21.83%	21.35%	22.16%	24.14%	39.06%	
2	American Water Works	AWK	13.44%	14.07%	13.68%	11.79%	13.25%	13.60%	17.59%	
3	Essential Utilities	WTRG	14.90%	15.20%	14.56%	15.13%	14.30%	15.52%	20.54%	
4	California Water	CWT	22.11%	18.84%	21.55%	22.82%	17.39%	20.03%	28.46%	
5	Middlesex	MSEX	28.76%	28.04%	28.45%	29.74%	26.43%	33.10%	42.96%	
6	York Water Company	YORW	40.93%	38.26%	40.28%	51.09%	39.83%	47.22%	42.98%	
7	Atmos Energy	ATO	13.57%	13.67%	13.71%	13.76%	14.52%	14.22%	16.88%	
8	Chesapeake Utilities	CPK	22.13%	19.47%	21.46%	23.27%	19.05%	22.32%	31.64%	
9	New Jersey Resources	NJR	18.67%	16.41%	17.19%	16.86%	16.75%	17.64%	19.46%	
10	NiSource Inc.	NI	13.58%	14.46%	13.23%	13.86%	13.15%	13.92%	16.85%	
11	Northwest Natural	NWN	25.29%	19.46%	23.62%	23.18%	17.07%	19.29%	26.04%	
12	ONE Gas Inc.	OGS	19.12%	14.27%	18.08%	17.07%	15.88%	16.46%	19.76%	
13	Southwest Gas	SWX	18.05%	14.18%	16.74%	19.71%	15.64%	16.24%	17.05%	
14	Spire Inc.	SR	19.33%	14.59%	17.07%	17.36%	15.82%	16.30%	20.91%	
15	UGI Corp.	UGI	16.83%	15.37%	15.26%	14.14%	14.85%	14.74%	16.12%	
16	Proxy Group Average		20.57%	18.56%	19.78%	20.74%	18.41%	20.32%	25.09%	20.49%
17	Smoothed Average Risk Premium based upon CV (OM)									10.11%

	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)	
18	American States Water	AWR	35.56%	35.37%	36.10%	33.06%	36.86%	38.42%	54.98%	
19	American Water Works	AWK	24.51%	26.95%	25.60%	22.36%	27.19%	25.49%	30.25%	
20	Essential Utilities	WTRG	26.33%	28.38%	26.26%	26.20%	28.13%	28.76%	36.32%	
21	California Water	CWT	36.00%	31.29%	35.55%	35.60%	30.51%	32.39%	44.64%	
22	Middlesex	MSEX	46.40%	44.23%	45.30%	48.58%	41.84%	48.70%	58.55%	
23	York Water Company	YORW	62.41%	57.29%	58.56%	85.00%	55.41%	65.69%	58.55%	
24	Atmos Energy	ATO	24.62%	26.76%	25.43%	25.21%	30.12%	26.54%	29.27%	
25	Chesapeake Utilities	CPK	36.08%	34.31%	35.37%	36.41%	31.78%	35.65%	48.21%	
26	New Jersey Resources	NJR	31.43%	27.89%	28.55%	27.55%	28.81%	30.67%	33.24%	
27	NiSource Inc.	NI	25.15%	27.96%	24.95%	25.44%	27.07%	25.94%	28.79%	
28	Northwest Natural	NWN	41.76%	34.18%	39.07%	36.25%	30.11%	30.86%	41.83%	
29	ONE Gas Inc.	OGS	32.02%	24.64%	31.30%	28.05%	27.99%	26.97%	35.14%	
30	Southwest Gas	SWX	30.62%	25.17%	28.83%	31.69%	29.11%	27.59%	29.11%	
31	Spire Inc.	SR	31.97%	25.17%	28.88%	28.76%	28.54%	28.13%	36.55%	
32	UGI Corp.	UGI	27.96%	26.81%	27.78%	25.71%	28.49%	26.68%	29.33%	
33	Proxy Group Average		34.19%	31.76%	33.17%	34.39%	32.13%	33.23%	39.65%	34.07%
34	Smoothed Average Risk Premium based upon CV (ROE)									9.89%

Liberty Utilities (Litchfield Park Water & Sewer), Corp.
Comparative Risk Study - Adjustment to Size Premium
Based on *Kroll 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	28.38%	9.85%	13.14%	
3	American Water Works	AWK	34.47%	13.92%	26.81%	
3	Essential Utilities	WTRG	34.13%	12.14%	18.78%	
4	California Water	CWT	20.59%	19.41%	33.10%	
5	Middlesex	MSEX	36.51%	6.41%	14.52%	
6	York Water Company	YORW	46.54%	5.40%	7.45%	
7	Atmos Energy	ATO	34.87%	9.10%	3.50%	
8	Chesapeake Utilities	CPK	26.83%	5.07%	16.58%	
9	New Jersey Resources	NJR	13.92%	40.53%	9.87%	
10	NiSource Inc.	NI	27.66%	9.11%	6.56%	
11	Northwest Natural	NWN	21.59%	15.72%	6.00%	
12	ONE Gas Inc.	OGS	20.29%	14.30%	2.18%	
13	Southwest Gas	SWX	11.36%	11.03%	26.95%	
14	Spire Inc.	SR	24.08%	20.84%	35.69%	
15	UGI Corp.	UGI	12.90%	41.78%	56.29%	
16	Proxy Group Average		26.27%	15.64%	18.49%	
	Proxy Group Risk Differences					
						Average
17	Smoothed Average Risk Premium From Equivalent D Exhibit		8.20%	9.84%	9.48%	9.17%
18	Smoothed Average Risk Premium From Equivalent C Exhibit		10.83%	10.11%	9.89%	10.27%
19	**Indicated Risk Adjustment**		-2.63%	-0.27%	-0.40%	-1.10%
						Recommended
20	Possible Risk Adjustment		0.00%	to	-1.10%	-1.10%
				5 -Year Historical		
			OM	CV (OM)	CV(ROE)	
21	Liberty Utilities (Litchfield Park Water & Sewer), Corp.		34.24%	30.56%	33.03%	
						Average
22	Smoothed Average Risk Premium From Equivalent D Exhibit		7.45%	10.51%	9.87%	9.27%
23	Smoothed Average Risk Premium From Equivalent C Exhibit		10.83%	10.11%	9.89%	10.27%
24	Indicated Risk Adjustment		-3.38%	0.40%	-0.02%	-1.00%
						Recommended
25	Possible Risk Adjustment		0.00%	to	-1.00%	-1.00%

Sahuarita Water Company
Excess Returns Over Returns Predicted by the CAPM
Over a 10-year Period (2014-2023)[1]

Exhibit
TJB-COC-DT4

	Category	Company	Symbol	Industry	Average Excess Return	Average "True" Beta[2]
1	Low-Cap	American States Water	AWR	Water	6.66%	1.64
2	Large-Cap	American Water Works	AWK	Water	7.96%	1.83
3	Mid-Cap	Essential Utilities	WTRG	Water	0.48%	0.85
4	Low-Cap	California Water	CWT	Water	4.62%	1.36
5	Low-Cap	Middlesex	MSEX	Water	10.67%	2.24
6	Low-Cap	SJW Corp.	SJW	Water	5.48%	1.53
7	Micro-Cap	York Water Company	YORW	Water	2.32%	1.08
8	Large-Cap	Atmos Energy	ATO	Gas Distr	5.05%	1.46
9	Low-Cap	Chesapeake Utilities	CPK	Gas Distr	5.55%	1.50
10	Mid-Cap	New Jersey Resources	NJR	Gas Distr	2.84%	1.21
11	Mid-Cap	NiSource Inc.	NI	Gas Distr	3.50%	1.27
12	Low-Cap	Northwest Natural	NWN	Gas Distr	-3.40%	0.24
13	Mid-Cap	Southwest Gas	SWX	Gas Distr	-3.14%	0.38
14	Mid-Cap	Spire Inc.	SR	Gas Distr	6.37%	1.64
15	Mid-Cap	UGI Corp.	UGI	Gas Distr	-4.42%	0.31
				Water Only		
				Low-Cap/Micro-Cap (Small-Cap)	5.95%	1.57
				Large-Cap/Mid-Cap (Large-Cap)	4.22%	1.34
				Excess Small-Cap over Large-Cap	1.73%	0.23
				Water and Gas Distr		
				Low-Cap/Micro-Cap (Small-Cap)	4.56%	1.37
				Large-Cap/Mid-Cap (Large-Cap)	2.33%	1.12
				Excess Small-Cap over Large-Cap	2.23%	0.25

[1] Analysis compares annual total returns (2014-2023) with those predicted by the CAPM using beta available at the beginning of each year (Value Line beta in December of the prior year), a proxy for the risk -free rate (monthly average of 30-year US Treasury for December of the prior year), and a MRP available at the beginning of each year.

[2] The beta required to account for the total return including the excess.

DIRECT TESTIMONY OF THOMAS BOURASSA

ON BEHALF OF LIBERTY UTILITIES (LITCHFIELD PARK WATER & SEWER) CORP.

June 30, 2025

Table of Contents

I. INTRODUCTION AND QUALIFICATIONS 1
II. OVERVIEW OF THE COMPANY'S REQUEST FOR RATE RELIEF 2
III. SUMMARY OF "A", "E" AND "F" SCHEDULES 4
IV. SUMMARY OF RATE BASE ("B" SCHEDULES) 6
V. SUMMARY OF INCOME STATEMENT ("C" SCHEDULES) 11
VI. SUMMARY OF COST OF SERVICE STUDY ("G" SCHEDULES) 13
A. Overview of Cost of Service Study ("COSS") 13
B. Explanation of Cost of Service Study Schedules 17
C. Cost of Service Study Results 19
VII. RATE DESIGN ("H" SCHEDULES) 22
A. Water Division 22
B. Wastewater Division 24

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 (Litchfield Park Water and Sewer) Corp. ("Liberty Litchfield Park" or the "Company"). Liberty Litchfield Park 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 water and wastewater utility service. I am sponsoring the direct schedules, which are filed concurrently in support of the Company's application. I was responsible for the preparation of these schedules based on my investigation and review of Liberty Litchfield Park's relevant books and records.

For convenience, the two volumes 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-G and H, labeled separately as "Water Division" and "Wastewater Division," are attached to this portion of my direct testimony. The Company has 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 Litchfield Park is requesting a return on common equity of 10.80 percent and a weighted average cost of debt of 5.69 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 8.45 percent.

Q. Please Summarize the Company's application.

A. The Company is seeking a revenue increase of 38.40 percent for the water division and a revenue increase of 53.76 percent for its wastewater division. The test year used by Liberty Litchfield Park is the 12-month period ending December 31, 2024.

The Company is requesting an 8.45 percent return on its fair value rate base ("FVRB"). The Company is using its original cost rate base as its 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 forward basis.

The Company's fair value rate base for the water division is $69,765,704. The increase in revenues to provide for recovery of operating expenses and an 8.45 percent return on rate base is approximately $6,203,028, an increase of approximately 38.40 percent over the adjusted and annualized test year revenues.

The Company's fair value rate base for the wastewater division is $133,887,159. The increase in revenues to provide for recovery of operating expenses and an 8.45 percent return on rate base is approximately $11,596,379, an increase of approximately 53.76 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 Litchfield Park is no longer earning a return on the fair value of its water plant devoted to service. While Liberty Litchfield Park has added over $67 million of new plant investments necessary to serve water customers since the last rate case which used a test year ended December 31, 2016 (Decision 76799, August 15, 2018), rate base for the water division has increased by nearly $29 million.

The primary drivers of the rate increase Liberty Litchfield Park 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 $8.28 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, property taxes, and contractual services. While the number of customers has increased by nearly 4,000 since the last test year, 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 1.91 percent.

Liberty Litchfield Park 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 (approximately $157 million) since the last rate case and a corresponding increase in rate base of nearly $89.75 million. Operating expenses have also increased since the last rate case. The primary drivers for increased operating expenses are increases in depreciation expense, purchased power, property taxes, and contractual services. With increases in operating expenses since the last rate case, all this has resulted in only a 2.03 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 Litchfield Park'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 Litchfield Park's actual operating results, as reported in annual reports filed with the Commission. Schedule E-1 contains the comparative balance sheets for the years 2022, 2023, and 2024, ending on December 31. Schedule E-2, page 1, contains the income statement for the years 2022, 2023, and 2024, ending on December 31. 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 Litchfield Park'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 Litchfield Park does not have departments and the other E schedules are provided by division. Schedule E-7 contains operating statistics for the years 2022, 2023, and 2024, ending on December 31. Schedule E-8 contains the taxes charged to operations for the years 2022, 2023, and 2024, ending on December 31.

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 Litchfield Park.

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) for the prior two years, 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 2025, 2026, and 2027. Schedule F-4 contains the assumptions used in developing the adjustments and projections contained in the rate filing.

IV. SUMMARY OF RATE BASE ("B" SCHEDULES)

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?

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 for the water division, Schedule B-2, pages 3 through 10 for the wastewater division, and Schedule B-5, contain the supporting information. There are seven adjustments shown on Schedule B-2, page 2 for the water division and eight for the wastewater division.

Q. Describe Adjustment number 1.

A. Adjustment number 1, as shown on Schedule B-2, page 2, adjusts plant-in-service ("PIS"). There are five PIS adjustments included in Adjustment 1. These are shown on Schedule B-2, page 3, and are labeled as adjustments "A", "B", "C", "D", and "E".

Adjustment 1-A of B-2 adjustment number 1 reflects corporate plant allocated to Liberty Litchfield Park. 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 1-C of B-2 adjustment number 1 reflects Liberty Litchfield Park's proposed capitalized overhead related adjustments consistent with Decision No. 81361. Consistent with the Company's last rate case, a 21 percent capitalized overhead rate related to allocated corporate shared services was utilized for rate base additions from 2017 through April 2022. From May 2022 onward, Liberty Litchfield Park utilized overhead capitalization rates consistent with Decision No. 81361. The details of the allocation are shown on Schedule B-2, page 3.3.

Adjustment 1-D of B-2 adjustment number 1 reflects transfers of used and useful plant as of December 31, 2024, from Construction Work-In-Process to PIS. The details of the allocation are shown on Schedule B-2, page 3.4.

Adjustment 1-E 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 3.5. Reconstruction of the PIS balance is found on Schedule B-2, pages 3.6 through 3.10.

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 five adjustments to A/D. These adjustments are shown on Schedule B-2, page 4, and are labeled as adjustments "A", "B", "C", "D", and "E".

Adjustment 2-A of B-2 adjustment number 2 reflects the corporate plant A/D allocated to Liberty Litchfield Park. 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 associated with the Company's proposed adjustments to capitalized overhead in rate base since the last rate case. The details of the allocation are shown on Schedule B-2, page 4.3.

Adjustment 2-D of B-2 adjustment number 1 adjusts A/D associated with transfers of used and useful plant as at December 31, 2024, from Construction Work-In-Process to PIS. The details of the allocation are shown on Schedule B-2, page 4.4.

Adjustment 2-E 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 4.5. Reconstruction of the A/D balance is found on Schedule B-2, page 3.6 through 3.10.

Q. Do the Plant in Service and Accumulated Depreciation balances shown on Schedule B-2 reflect the last Commission Rate Order for Liberty Litchfield Park?

A. Yes. Reconstruction of the PIS balance started with the PIS balance approved by the Commission in Decision 76799 (August 15, 2018). Reconciliation to the starting balances for PIS and accumulated depreciation are shown on Schedule B-2, page 3.5. Plant additions and retirements have been added to and deducted from total plant shown on Schedule B-2, pages 3.6 to 3.10 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 CIAC activity since the prior test year are shown on Schedule B-2, pages 5.1 to 5.3.

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 5 reflects the adjustment to accumulated deferred income taxes ("ADIT") (for ratemaking purposes) based upon the timing differences between book and tax depreciation through December 31, 2024. 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 adjusts excess accumulated deferred income taxes ("EADIT") to reflect reconciled balances of EADIT. Details of EADIT activity since the prior test year are shown on Schedule B-2, page 8.1.

Q. Please describe Adjustment number 7 on Schedule B-2.

A. Adjustment number 7 reflects the adjustment to Cash Working Capital. The details of Cash Working Capital are shown in Schedule B-5.

Q. Please describe Adjustment number 8 on Schedule B-2.

A. Adjustment number 8 is only used for the Wastewater decision. Adjustment 8 for the wastewater division reflects the rate base adjustment related to the deferred debit approved in the Sarival Accounting Order in Decision No. 80122 (March 20, 2025). The details of adjustment 8 are shown in Schedule B-2, page 9. This adjustment is discussed in Company Witness Manasa Rao's testimony.

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. SUMMARY OF INCOME STATEMENT ("C" SCHEDULES)

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 2.2. And 2.3:

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 Litchfield Park'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.

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 estimated rate case expense is provided by Company witness Manasa Rao.

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 on 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 is intentionally left blank for the water and wastewater division.

Adjustment 6 adjusts revenues to correct estimated revenue accruals booked at the end of the test year for the water division. Adjustment 6 for the wastewater division is intentionally left blank. This adjustment is necessary to reconcile the actual customer billings 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 Corporate shared service allocations See Schedule C-2, page 9.

Adjustment 9 is intentionally left blank for the water and wastewater division.

For the water division, Adjustment 10 corrects discrepancies in the test year water conservation program-related expenses for the water division, which reflect either the non-recoverability of an expense, the miscoding of expense, or the duplication of expense. For the wastewater division, Adjustment 10 is intentionally left blank. See Schedule C-2, page 11.

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, chemicals, and advertising 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.

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 customer classes 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 cost of service study 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. This method is consistent with 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 cost of service study 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 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.

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 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?

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	-1.29%	4.71%
RESIDENTIAL MF	9.55%	18.48%
COMMERCIAL	8.88%	17.09%
IRRIGATION	5.52%	12.15%
RESALE BULK	-0.97%	2.42%
STANDPIPE/CONSTR.	18.90%	45.04%
PRIVATE FIRE	-7.48%	-0.20%

Table 2

Wastewater Division Returns

Customer Class	Operating Margin Under Present Rates	Rate of Return Under Proposed Rates
RESIDENTIAL	0.05%	5.40%
RESIDENTIAL – MULTI-UNIT	11.71%	22.64%
COMMERCIAL	9.91%	21.06%
WIGWAM RESORT	3.47%	10.52%
SCHOOLS	-5.42%	-3.88%

Q. What is the indicated cost of service study 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 cost of service study and the revenue distribution at the proposed rates.

Table 3

Comparison of Revenue Distributions – Water Division

Customer Class	Indicated COSS Revenues	% of COSS Revenues	Revenues as Proposed	% of Proposed Revenues
RESIDENTIAL	$14,334,141	64.12%	$12,265,879	54.87%
RESIDENTIAL MF	809,157	3.62%	1,179,265	5.28%
COMMERCIAL	2,120,487	9.49%	2,968,589	13.28%
IRRIGATION	4,722,537	21.13%	5,553,590	24.84%
RESALE BULK	218,370	0.98%	156,423	0.70%
STANDPIPE/CONSTR.	65,161	0.29%	163,828	0.73%
PRIVATE FIRE	85,186	0.38%	67,664	0.30%
TOTAL	$22,355,039	100.00%	$22,355,039	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	$25,150,652	75.91%	$21,114,591	63.66%

RESIDENTIAL MULTI_UNIT	2,063,936	6.20%	3,758,635	11.33%
COMMERCIAL	4,425,650	13.30%	7,631,083	23.01%
WIGWAM RESPORT	273,447	0.82%	306,119	0.92%
SCHOOLS	1,251,780	3.76%	355,036	1.07%
TOTAL	$33,165,465	100.00%	$33,165,465	100.00%

Q. Does the information contained in Table 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 Schedules.

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 through 4, 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. Water Division

Q. What are Liberty Litchfield Park'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 Litchfield Park?

A. The proposed rates for all customer classes are set forth on Schedule H-3, pages 1 through 2.

Q. Are you proposing changes to the basic rate design?

A. No. The Company's current rate design is a conservation oriented design with an inclining 4-tier rate design for the 5/8x3/4 inch, ¾ Inch, and 1 inch metered residential customers (all classes) and an inclining 2-tier rate design for the 5/8x3/4 inch and ¾ inch and larger metered non-residential customers (except bulk and hydrant classes). The bulk and hydrant customer classes have a single commodity rate for all gallons.

With respect to the break-over points, the Company proposes to continue the break-over points adopted in the last decision.

Q. What is the impact of the proposed rates on an average 3/4 inch metered residential customer?

A. The present monthly bill for a 3/4-inch metered residential customer, the largest customer class, using an average of 8,150 gallons is $24.16. The proposed monthly bill for a 3/4-inch metered residential customer using an average of 8,150 gallons is $34.60, an increase of $10.43 or 43.18 percent over the present bill.

Q. Do these reflect the estimated rate case expense surcharge?

A. No. The estimated monthly surcharge per customer per bill is $0.44. The bill impacts including the rate case expense surcharge are found in Schedule H-3, page 2.

Q. Are there any proposed changes to the miscellaneous service charges for the water division of Liberty Litchfield Park?

A. Yes. Liberty Litchfield Park is proposing increases to the establishment, meter test, meter reread, and after-hours service call charge. See Schedule H-3, page. The Company also proposes a new charge for failed final inspections on new connections for water and wastewater of $75.00. This is addressed in the Direct Testimony of Regina Wise.

Q. Are there any proposed changes to the meter and service line installation charges?

A. No. See Schedule H-3, page 3.

Q. Are there any proposed changes to the off-site facilities hook-up fees for the water division?

A. Yes. There is a request for a change in rates for the water division fees, these are presented on schedule H-3, Page 5. This is addressed in the Direct Testimonies of Matthew Garlick and Regina Wise.

B. Wastewater Division

Q. What are Liberty Litchfield Park'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 a wastewater residential customer?

A. The present monthly bill for a residential customer, the largest customer class, is $45.23. The proposed monthly bill for a residential customer is $69.72, an increase of $24.49, or 54.14% over the present bill.

Q. Are there any proposed changes to the off-site facilities hook-up fees?

A. Yes. For wastewater, there is proposal to update content in the tariff to address Large Users. For water, the hook-up fees are updated for all customer classes. This is addressed in the Direct Testimonies of Matthew Garlick and Regina Wise.

Q. Are there any proposed changes to the miscellaneous service charges?

A. Yes. Liberty Litchfield Park is proposing increases to the establishment, disconnection, and after-hours service call charges. The Company also proposes a new charge for failed final inspection for new connections on water and wastewater customers of $75.00. See Schedule H-3, page 2. This new charge is addressed in the Direct Testimony of Regina Wise.

Q. Does that conclude your direct testimony?

A. Yes.

Rate Schedules

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Computation of Increase in Gross Revenue
Requirements As Adjusted

Exhibit
Schedule A-1
Page 1
Witness: Bourassa

Line No.			
1	Fair Value Rate Base		$ 69,765,704
2			
3	Adjusted Operating Income		$ 1,335,583
4			
5	Current Rate of Return		1.91%
6			
7	Required Operating Income		$ 5,893,283
8			
9	Required Rate of Return on Fair Value Rate Base		8.45%
10			
11	Operating Income Deficiency		$ 4,557,700
12			
13	Gross Revenue Conversion Factor		1.3610
14			
15	Increase in Gross Revenue		
16	Requirement		$ 6,203,028
17			
18	Adjusted Test Year Revenues		$ 16,152,011
19	Increase in Gross Revenue Requirement		$ 6,203,028
20	Proposed Revenue Requirement		$ 22,355,039
21	% Increase		38.40%
22			

23	Customer		Present	Proposed	Dollar	Percent
24	Classification		Rates	Rates	Increase	Increase
25	3/4 Inch	Residential	$ 4,390,954	$ 6,141,889	$ 1,750,935	39.88%
26	1 Inch	Residential	4,263,940	5,930,471	1,666,532	39.08%
27	1.5 Inch	Residential	51,972	73,352	21,380	41.14%
28	2 Inch	Residential	2,813	3,830	1,017	36.16%
29	Subtotal		$ 8,709,679	$ 12,149,543	$ 3,439,863	39.49%
30						
31	3/4 Inch	Commercial	$ 15,102	$ 21,044	$ 5,942	39.35%
32	1 Inch	Commercial	39,324	55,146	15,822	40.23%
33	1.5 Inch	Commercial	159,048	222,051	63,002	39.61%
34	2 Inch	Commercial	1,230,956	1,700,593	469,637	38.15%
35	3 Inch	Commercial	27,046	38,217	11,171	41.30%
36	4 Inch	Commercial	459,328	621,684	162,357	35.35%
37	6 Inch	Commercial	148,699	203,724	55,025	37.00%
38	8 Inch	Commercial	13,341	17,974	4,633	34.73%
39	10 Inch	Commercial	36,131	48,506	12,375	34.25%
40	Subtotal		$ 2,128,975	$ 2,928,940	$ 799,965	37.58%
41						
42	3/4 Inch	Irrigation	$ 90,256	$ 125,156	$ 34,900	38.67%
43	1 Inch	Irrigation	499,305	690,993	191,687	38.39%
44	1.5 Inch	Irrigation	783,937	1,081,083	297,146	37.90%
45	2 Inch	Irrigation	2,288,550	3,147,330	858,780	37.53%
46	4 Inch	Irrigation	249,512	339,655	90,143	36.13%
47	6 Inch	Irrigation	85,020	116,139	31,119	36.60%
48	Subtotal		$ 3,996,581	$ 5,500,356	$ 1,503,775	37.63%
49						
50	1 Inch	Multi-family	$ 2,026	$ 2,667	$ 641	31.65%
51	1.5 Inch	Multi-family	72,545	100,825	28,280	38.98%
52	2 Inch	Multi-family	571,767	795,109	223,342	39.06%
53	3 Inch	Multi-family	119,811	164,995	45,184	37.71%
54	4 Inch	Multi-family	43,578	61,391	17,813	40.88%
55	6 Inch	Multi-family	27,612	39,001	11,389	41.24%
56	Subtotal		$ 837,339	$ 1,163,988	$ 326,649	39.01%
57						
58	5/8x3/4 Inch	Fire	$ 25,813	$ 34,120	$ 8,307	32.18%
59	3/4 Inch	Fire	22,440	29,641	7,201	32.09%
60	1 Inch	Fire	378	499	121	31.89%
61	2 Inch	Fire	1,204	1,586	382	31.74%
62		Hydrant	92,613	162,568	69,955	75.53%
63	Subtotal		$ 142,448	$ 228,414	$ 85,966	60.35%
64						
65	8 Inch	Luke AFB (Bulk)	$ 113,943	$ 148,209	$ 34,267	30.07%
66	6 Inch	VUI (Bulk)	4,063	5,352	1,290	31.74%
67						
68						
69	Revenue Annualization		31,517	44,424	12,907	40.95%
70	**Subtotal**		$ 15,964,545	$ 22,169,225	$ 6,204,680	38.87%
71						
72	Misc. Other Water Revenues		$ 184,885	$ 184,885	$ -	0.00%
73	Reconciling Amount		2,581	929	(1,652)	-64.01%
74	Rounding					
75	**Total of Water Revenues**		$ 16,152,010	$ 22,355,039	$ 6,203,028	38.40%
76						
77	SUPPORTING SCHEDULES:					
78	B-1					
79	C-1					
80	C-3					
81	H-1					

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

Exhibit
Schedule A-2
Page 1
Witness: Bourassa

Line No.	Description	Prior Years Ended 12/31/2022	Prior Years Ended 12/31/2023	Test Year Actual 12/31/2024	Test Year Adjusted 12/31/2024	Projected Year Present Rates 12/31/2025	Projected Year Proposed Rates 12/31/2025
1	Gross Revenues	$ 14,880,083	$ 15,418,162	$ 16,043,785	$ 16,152,011	$ 16,152,011	$ 22,355,039
2							
3	Revenue Deductions and	13,228,911	14,858,683	14,830,479	14,816,428	14,816,428	16,461,756
4	Operating Expenses						
5							
6	Operating Income	$ 1,651,172	$ 559,479	$ 1,213,307	$ 1,335,583	$ 1,335,583	$ 5,893,283
7							
8	Other Income and	77,267	1,332,916	265,979	265,979	265,979	265,979
9	Deductions						
10							
11	Interest Expense	(3,615)	(44,842)	401,231	(1,824,548)	(1,824,548)	(1,824,548)
12							
13	Net Income	$ 1,724,824	$ 1,847,553	$ 1,880,517	$ (222,986)	$ (222,986)	$ 4,334,714
14							
15	Common Shares	7,820	7,820	7,820	7,820	7,820	7,820
16							
17	Earned Per Average						
18	Common Share	220.57	236.26	240.48	(28.51)	(28.51)	554.31
19							
20	Dividends Paid	-	-	-	-	-	-
21							
22	Dividends Per						
23	Common Share	-	-	-	-	-	-
24							
25	Payout Ratio	-	-	-	-	-	-
26							
27	Return on Average						
28	Invested Capital	1.51%	1.50%	1.43%	-0.17%	-0.18%	3.40%
29							
30	Return on Year End						
31	Capital	1.52%	1.39%	1.44%	-0.17%	-0.18%	3.47%
32							
33	Return on Average						
34	Common Equity	4.88%	4.97%	4.82%	-0.59%	-0.63%	12.05%
35							
36	Return on Year End						
37	Common Equity	4.76%	4.85%	4.71%	-0.59%	-0.72%	13.55%
38							
39	Times Bond Interest Earned						
40	Before Income Taxes	1,262.53	33.37	(4.45)	0.65	0.65	3.98
41							
42	Times Total Interest and						
43	Preferred Dividends Earned						
44	After Income Taxes	478.12	42.20	(3.69)	0.88	0.88	3.38
45							
46							
47							
48							
49							
50	SUPPORTING SCHEDULES						
51	C-1						
52	E-2						
53	F-1						
54							

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

Exhibit
Schedule A-3
Page 1
Witness: Bourassa

Line No.	Description:	Prior Years Ended 12/31/2022	Prior Years Ended 12/31/2023	Test Year 12/31/2024	Projected Year 12/31/2025
3	Short-Term Debt	-	-	-	-
5	Long-Term Debt	-	-	12,900,000	26,537,938
7	Total Debt	$ -	$ -	$ 12,900,000	$ 26,537,938
10	Preferred Stock	-	-	-	-
12	Common Equity	36,217,441	38,064,994	39,945,511	31,153,232
15	Total Capital & Debt	$ 36,217,441	$ 38,064,994	$ 52,845,511	$ 57,691,170
18	Capitalization Ratios:				
20	Long-Term Debt	0.00%	0.00%	24.41%	46.00%
22	Total Debt	0.00%	0.00%	24.41%	46.00%
25	Preferred Stock	-	-	-	-
27	Common Equity	100.00%	100.00%	75.59%	54.00%
30	Total Capital	100.00%	100.00%	100.00%	100.00%
33	Weighted Cost of Senior Capital	0.00%	0.00%	1.31%	2.62%

46 SUPPORTING SCHEDULES:
47 E-1
48 D-1

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
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 12/31/2022	8,678,578	8,678,578	125,557,588
5				
6	Prior Year Ended 12/31/2023	1,654,956	8,124,058	133,681,647
7				
8	Test Year Ended 12/31/2024	24,565,477	20,629,354	154,311,001
9				
10	Projected Year Ended 12/31/2025	8,046,963	8,046,963	162,357,964
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 (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Summary Statements of Cash Flows

Exhibit
Schedule A-5
Page 1
Witness: Bourassa

Line No.		Prior Year Ended 12/31/2022	Prior Year Ended 12/31/2023	Test Year Ended 12/31/2024	Projected Year Present Rates 12/31/2025	Projected Year Proposed Rates 12/31/2025
1						
2						
3						
4						
5	Cash Flows from Operating Activities					
6	Net Income	$ 1,724,824	$ 1,847,553	$ 1,880,517	$ (222,986)	$ 4,334,714
7	Adjustments to reconcile net income to net cash					
8	provided by operating activities:					
9	Depreciation and Amortization	2,832,223	3,915,429	4,758,379	5,379,897	5,379,897
10	Depreciation Adjustments	(309,830)	2,021,300	(2,765,158)	(629,512)	(629,512)
11	Changes in Certain Assets and Liabilities:				-	-
12	Accounts Receivable	9,382,185	(1,775,424)	2,046,018	-	-
13	Unbilled Revenues	-	-	-	-	-
14	Materials and Supplies Inventory	-	-	-	-	-
15	Prepaid Expenses	24,530	(135,741)	50,327	-	-
16	Deferred Charges	5,914,051	(12,377,414)	1,011,532	-	-
17	Notes Receivable	(4,008,245)	(5,981,491)	(14,941,408)	-	-
18	Accounts Payable	7,911	974,688	(245,662)	-	-
19	Intercompany payable	-	-	-	-	-
20	Customer Meter Deposits	225,313	563,858	(1,704,041)	-	-
21	Taxes Payable	1,397,952	(3,096,770)	9,943,976	-	-
22	Other assets and liabilities	2,082,503	(862,465)	(873,991)	1,115,735	1,115,735
23	Rounding	-	-	-	-	1
24	Net Cash Flow provided by Operating Activities	$ 19,273,417	$ (14,906,477)	$ (839,511)	$ 5,643,135	$ 10,200,836
25	Cash Flow From Investing Activities:					
26	Capital Expenditures	(8,678,578)	(1,654,956)	(24,565,477)	(11,661,728)	(11,661,728)
27	Plant Held for Future Use	-	-	-		
28	Changes in debt reserve fund	-	-	-		
29	Net Cash Flows from Investing Activities	$ (8,678,578)	$ (1,654,956)	$ (24,565,477)	$ (11,661,728)	$ (11,661,728)
30	Cash Flow From Financing Activities					
31	Change in Restricted Cash	(4,776,327)	10,958,397	929,383	-	-
32	Proceeds from Long-Term Debt	-	-	12,900,000	-	-
33	Net receipt of contributions in aid of construction	(5,628,311)	5,404,037	7,604,810	-	-
34	Net receipts of advances in aid of construction	33,441	(24,642)	4,079,399	506,509	506,509
35	Repayments of Long-Term Debt	-	-	-	13,637,938	14,354,169
36	Dividends Paid	-	-	-	-	(3,000,000)
37	Distributions to Rebalance Cap. Structure				(8,015,905)	(8,732,136)
38	Deferred Financing Costs	-	-	(108,605)	-	-
39	Paid in Capital	-	-	-	-	-
40	Net Cash Flows Provided by Financing Activities	$ (10,371,198)	$ 16,337,792	$ 25,404,987	$ 6,128,542	$ 3,128,542
41	Increase(decrease) in Cash and Cash Equivalents	223,642	(223,642)	(1)	109,949	1,667,650
42	Cash and Cash Equivalents at Beginning of Year	0	223,642	0	(0)	(0)
43	Cash and Cash Equivalents at End of Year	$ 223,642	$ 0	$ (0)	$ 109,948	$ 1,667,649
44						
45						
46						
47						
48	SUPPORTING SCHEDULES:					
49	E-3					
50	F-2					
51						
52						

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
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	$ 175,471,361	$ 175,471,361
3	Less: Accumulated Depreciation	57,924,762	57,924,762
4			
5	Net Utility Plant in Service	$ 117,546,598	$ 117,546,598
6			
7	Less:		
8	Advances in Aid of Construction	6,827,331	6,827,331
9			
10	Contributions in Aid of Construction	47,178,391	47,178,391
11			
12	Accumulated Amortization of CIAC	(9,426,295)	(9,426,295)
13			
14	Customer Meter Deposits	-	-
15	Customer Security Deposits	532,699	532,699
16	Accumulated Deferred Income Tax	1,205,972	1,205,972
17	Accumulated Deferred Income Tax Credit	80,748	80,748
18	Excess Accumulated Deferred Income Taxes (EADIT)	1,505,147	1,505,147
19			
20	Plus:		
21			
22	Deferred Regulatory Assets TCE Plume	-	-
23	Prepayments	273,548	273,548
24	Materials and Supplies	-	-
25	Working capital	(150,450)	(150,450)
26			
27	Total Rate Base	$ 69,765,704	$ 69,765,704
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 (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
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	$ 154,311,001	21,160,359	$ 175,471,361
3				
4	**Less:**			
5	Accumulated			
6	Depreciation	57,769,263	155,500	57,924,762
7				
8				
9	Net Utility Plant			
10	in Service	$ 96,541,739		$ 117,546,598
11				
12	**Less:**			
13	Advances in Aid of			
14	Construction	6,320,823	506,509	6,827,331
15				
16	Contributions in Aid of			
17	Construction - Gross	46,466,580	711,810	47,178,391
18				
19	Accumulated Amortization of CIAC	(7,929,473)	(1,496,822)	(9,426,295)
20				
21	Customer Meter Deposits	-	-	-
22	Customer Security Deposits	532,699	-	532,699
23	Accumulated Deferred Income Tax	90,236	1,115,735	1,205,972
24	Accumulated Deferred Income Tax Credit	80,748	-	80,748
25	Excess Accumulated Deferred Income Taxes (EADIT)	1,505,147	(0)	1,505,147
26				
27	**Plus:**			
28				
29	Deferred Regulatory Assets TCE Plume	-		-
30	Prepayments	273,548		273,548
31	Materials and Supplies	-		-
32	Working capital	-	(150,450)	(150,450)
33				-
34				
35	Total	$ 49,748,526		$ 69,765,704
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 (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
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	$ 154,311,001	21,160,359							$ 175,471,361
3										
4	**Less:**									
5	Accumulated									
6	Depreciation	57,769,263		155,500						57,924,762
7										
8										
9	Net Utility Plant									
10	in Service	$ 96,541,739	$ 21,160,359	$ (155,500)	$ -	$ -	$ -	$ -	$ -	$ 117,546,598
11										
12	**Less:**									
13	Advances in Aid of									
14	Construction	6,320,823				506,509				6,827,331
15										
16	Contributions in Aid of									
17	Construction (CIAC)	46,466,580			711,810					47,178,391
18										
19	Accumulated Amort of CIAC	(7,929,473)			(1,496,822)					(9,426,295)
20										
21	Customer Meter Deposits	-								-
22	Customer Security Deposits	532,699								532,699
23	Accumulated Deferred Income Taxes	90,236					1,115,735			1,205,972
24	Accumulated Deferred Income Tax Credit	80,748								80,748
25	Excess Accum. Def. Inc. Taxes (EADIT)	1,505,147						(0)		1,505,147
26	**Plus:**									
27										
28	Deferred Regulation Assets	-								-
29	Prepayments	273,548								273,548
30	Materials and Supplies	-								-
31	Allowance for Cash Working Capital	-							(150,450)	(150,450)
32										
33	Total	$ 51,253,673	$ 21,160,359	$ (155,500)	$ 785,011	$ (506,509)	$ (1,115,735)	$ -	$ (150,450)	$ 69,765,704
34										
35										
36										
37	SUPPORTING SCHEDULES:					RECAP SCHEDULES:				
38	B-2, pages 3-8					B-1				
39	E-1									
40										
41										

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

Exhibit
Schedule B-2
Page 3
Witness: Bourassa

Plant-in-Service

Line No.	Acct. No.	Description	Actual Original Cost	Adjustments A Allocated Corporate Plant	B PTY Plant	C Capitalized Overhead Adjustment	D CWIP Transfers	E Adjustments to Reconcile Plant to Reconstruction	Adjusted Original Cost
1									
2									
3									
4									
5									
6	106	Construction Compl. - Not Classified	$ 386,268		$ -	$ -	$ -	$ (386,268)	$ -
7	301	Organization Cost	21,100		-	-	-	(10)	21,090
8	302	Franchise Cost	-		-	-	-	-	-
9	303	Land and Land Rights	2,291,627		-	(25,901)	-	828,330	3,094,055
10	304	Structures and Improvements	27,631,803		-	(65,971)	-	4,340,184	31,906,016
11	305	Collecting and Impounding Res.	-		-	-	-	-	-
12	306	Lake River and Other Intakes	-		-	-	-	-	-
13	307	Wells and Springs	18,335,038		6,757,850	(596,027)	-	(2,566,908)	21,929,952
14	308	Infiltration Galleries and Tunnels	-		-	-	1,102,732	(1,102,732)	-
15	309	Supply Mains	5,159,317		-	(100,673)	-	(823,977)	4,234,667
16	310	Power Generation Equipment	2,920,464		-	(16,972)	6,298	(2,377,732)	532,059
17	310.1	Solar Generator	-		-	-	-	2,247,645	2,247,645
18	311	Electric Pumping Equipment	6,768,366		307,500	(195,325)	-	2,014,436	8,894,977
19	320	Water Treatment Equipment	12,087,820		-	(80,275)	1,666,893	(8,072,040)	5,602,397
20	320.1	Water Treatment Plant	-		-	(169,400)	-	6,724,821	6,555,421
21	320.2	Chemical Solution Feeders	-		20,625	(6,720)	748,503	(705,125)	57,283
22	330	Dist. Reservoirs & Standpipe	1,403,023		-	(1)	-	(350,977)	1,052,045
23	330.1	Storage tanks	-		-	(1,965)	1,052,044	(138,095)	911,984
24	330.2	Pressure Tanks	-		-	-	-	490,054	490,054
25	331	Trans. and Dist. Mains	51,308,295		609,363	(207,004)	-	(503,951)	51,206,703
26	333	Services	7,565,662		110,000	(181,058)	174,133	223,958	7,892,695
27	334	Meters	10,415,580		210,000	(104,372)	657,025	274,599	11,452,831
28	335	Hydrants	3,744,814		15,125	(21,497)	1,596,900	(1,340,588)	3,994,755
29	336	Backflow Prevention Devices	101,461		-	(139)	322,693	(322,587)	101,427
30	339	Other Plant and Misc. Equip.	417,685		-	(9,796)	-	26,769	434,658
31	340	Office Furniture and Fixtures	839,256		-	(2,741)	-	(27,401)	809,113
32	340.1	Computers and Software	-		-	(7,058)	28,488	23,287	44,717
33	341	Transportation Equipment	826,023		-	(5,322)	-	214,697	1,035,398
34	341.1	Transportation Equipment - Golf Carts				-	72,354	(43,100)	29,255
35	342	Stores Equipment	37,143		-	-	-	-	37,143
36	343	Tools and Work Equipment	146,210		16,500	(2,158)	-	4,079	164,631
37	344	Laboratory Equipment	15,538		-	-	-	(1)	15,537
38	345	Power Operated Equipment	18,956		-	-	-	(1)	18,956
39	346	Communications Equipment	1,233,132		-	(22,970)	-	396,880	1,607,043
40	347	Miscellaneous Equipment	505,959		-	(5,585)	-	(468,514)	31,860
41	347.1	Miscellaneous Equipment - CNG	-			-	-	468,499	468,499
42	348	Other Tangible Plant	130,462		-	(0)	-	0	130,462
43		SUBTOTAL	$ 154,311,001	$ -	$ 8,046,963	$ (1,828,934)	$ 7,428,064	$ (951,770)	$ 167,005,324
44									
45	903	Land and Land Rights		$ 26,060	$ -				$ 26,060
46	904	Structures and Improvements		940,326	-				940,326
47	940	Office Furniture and Fixtures		251,247	-				251,247
48	940.1	Computers and Software		997,763	236,265				1,234,029
49	940.2	Customer First		5,897,151	-				5,897,151
50	955	Power Generation		705	-				705
51	995	Power Operated Equipment		116,519	-				116,519
52									-
53		TOTALS	$ 154,311,001	$ 8,229,771	$ 8,283,228	$ (1,828,934)	$ 7,428,064	$ (951,770)	$ 175,471,361
54									
55	Plant-in-Service per Books								$ 154,311,001
56									
57	Increase (decrease) in Plant-in-Service								$ 21,160,359
58									
59	Adjustment to Plant-in-Service								$ 21,160,359
60									
61	SUPPORTING SCHEDULES							RECAP SCHEDULES:	
62	B-2, pages 3.1 to 3.5							B-2, page 2	
63									

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

Exhibit
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.			Utilities		Original	
5	No.	Description	Original Cost	Factor	Factor	Cost	
6	903	Land and Land Rights	$ 1,364,008	6.6567%	20.7919%	$ 18,878	
7	904	Structures and Improvements	11,557,420	6.6567%	20.7919%	159,960	
8							
9							
10							
11							
12	LU Sub-Corp. Plant (8020)						
13							
14	903	Land and Land Rights	$ 58,167	51.39%	24.0267%	$ 7,182	
15	904	Structures and Improvements	6,320,249	51.39%	24.0267%	780,366	
16	940	Office Furniture and Equipment	2,034,874	51.39%	24.0267%	251,247	
17	940.1	Computers and Software	4,785,331	86.78%	24.0267%	997,763	
18	940.2	Customer First	28,283,077	86.78%	24.0267%	5,897,151	
19	955	Power Generation	5,710	51.39%	24.0267%	705	
20	995	Power Operated Equipment	943,696	51.39%	24.0267%	116,519	
21	997	Miscellaneous Equipment					
22							
23	Totals						
24							
25	903	Land and Land Rights	$ 1,422,174			$ 26,060	
26	904	Structures and Improvements	17,877,670			940,326	
27	940	Office Furniture and Equipment	2,034,874			251,247	
28	940.1	Computers and Software	4,785,331			997,763	
29	940.2	Customer First	28,283,077			5,897,151	
30	955	Power Generation	5,710			705	
31	995	Power Operated Equipment	943,696			116,519	
32	997	Miscellaneous Equipment					
33			$ 55,352,531			$ 8,229,771	
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46	SUPPORTING SCHEDULE			RECAP SCHEDULES:			
47	Work papers			B-2, page 3			
48							

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

Exhibit
Schedule B-2
Page 3.2
Witness: Bourassa

Post-Test Year Plant

Line No.	Acct. No.	Description	Original Cost
6	106	Construction Completed - Not Classified	$ -
7	301	Organization Cost	-
8	302	Franchise Cost	-
9	303	Land and Land Rights	-
10	304	Structures and Improvements	-
11	305	Collecting and Impounding Res.	-
12	306	Lake River and Other Intakes	-
13	307	Wells and Springs	6,757,850
14	308	Infiltration Galleries and Tunnels	-
15	309	Supply Mains	-
16	310	Power Generation Equipment	-
17	310.1	Solar Generator	-
18	311	Electric Pumping Equipment	307,500
19	320	Water Treatment Equipment	-
20	320.1	Water Treatment Plant	-
21	320.2	Chemical Solution Feeders	20,625
22	330	Dist. Reservoirs & Standpipe	-
23	330.1	Storage tanks	-
24	330.2	Pressure Tanks	-
25	331	Trans. and Dist. Mains	609,363
26	333	Services	110,000
27	334	Meters	210,000
28	335	Hydrants	15,125
29	336	Backflow Prevention Devices	-
30	339	Other Plant and Misc. Equip.	-
31	340	Office Furniture and Fixtures	-
32	340.1	Computers and Software	-
33	341	Transportation Equipment	-
34	341.1	Transportation Equipment - Golf Carts	-
35	342	Stores Equipment	-
36	343	Tools and Work Equipment	16,500
37	344	Laboratory Equipment	-
38	345	Power Operated Equipment	-
39	346	Communications Equipment	-
40	347	Miscellaneous Equipment	-
41	347.1	Miscellaneous Equipment - CNG	-
42	348	Other Tangible Plant	-
43			
44		Subtotal	$ 8,046,963
45			
46	903	Land and Land Rights	$ -
47	904	Structures and Improvements	-
48	940	Office Furniture and Fixtures	-
49	940.1	Computers and Software	236,265
50	940.2	Customer First	-
51	955	Power Generation	-
52	995	Power Operated Equipment	-
53	997	Miscellaneous Equipment	-
54		Subtotal	$ 236,265
55			
56		Total	$ 8,283,228

SUPPORTING SCHEDULE
Work papers
Testimony

RECAP SCHEDULES:
B-2, page 3

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

Exhibit
Schedule B-2
Page 3.3
Witness: Bourassa

Capitalized Overhead Adjustments

Line No.	Acct. No.	Description	2017	2018	2019	2020	2021	2022	2023	2024	Total
6	106	Construction Completed - Not Classified	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7	301	Organization Cost	-	-	-	-	-	-	-	-	-
8	302	Franchise Cost	-	-	-	-	-	-	-	-	-
9	303	Land and Land Rights	-	(592)	(14)	(16,833)	(52)	(16)	(124)	(8,269)	(25,901)
10	304	Structures and Improvements	-	(2,937)	(698)	(872)	(475)	(25,867)	(32,734)	(2,388)	(65,971)
11	305	Collecting and Impounding Res.	-	-	-	-	-	-	-	-	-
12	306	Lake River and Other Intakes	-	-	-	-	-	-	-	-	-
13	307	Wells and Springs	-	(30,602)	(21,209)	(37,136)	(112,812)	(81,557)	(57,853)	(274,858)	(596,027)
14	308	Infiltration Galleries and Tunnels	-	-	-	-	-	-	-	-	-
15	309	Supply Mains	-	(15,240)	(2,517)	(253)	(14,978)	(53,708)	(13,940)	(36)	(100,673)
16	310	Power Generation Equipment	-	(13,464)	-	-	(3)	(37)	(3,451)	(18)	(16,972)
17	310.1	Solar Generator	-	-	-	-	-	-	-	-	-
18	311	Electric Pumping Equipment	-	(16,481)	(28,543)	(37,350)	(10,758)	(42,050)	(20,235)	(39,909)	(195,325)
19	320	Water Treatment Equipment	-	-	-	-	(80)	(2,684)	(23,420)	(54,091)	(80,275)
20	320.1	Water Treatment Plant	-	(18,025)	(16,960)	(24,591)	(38,972)	(49,315)	(21,536)	-	(169,400)
21	320.2	Chemical Solution Feeders	-	(24)	(4,285)	(2,613)	-	349	(147)	-	(6,720)
22	330	Dist. Reservoirs & Standpipe	-	-	-	-	-	-	(0)	(0)	(1)
23	330.1	Storage tanks	-	-	-	-	(1,807)	-	(158)	-	(1,965)
24	330.2	Pressure Tanks	-	-	-	-	-	-	-	-	-
25	331	Trans. and Dist. Mains	-	(42,110)	(12,909)	(11,596)	(10,755)	(16,566)	(53,310)	(59,758)	(207,004)
26	333	Services	-	(3,996)	(2,797)	(2,779)	(5,494)	(2,678)	(60,588)	(102,726)	(181,058)
27	334	Meters	-	(15,477)	(11,459)	(14,565)	(13,576)	(34,935)	(14,360)	-	(104,372)
28	335	Hydrants	-	(127)	(943)	(514)	(1,149)	(1,688)	(9,489)	(7,587)	(21,497)
29	336	Backflow Prevention Devices	-	(139)	-	-	-	-	-	-	(139)
30	339	Other Plant and Misc. Equip.	-	(1,598)	78	(549)	(9)	(6,779)	(939)	-	(9,796)
31	340	Office Furniture and Fixtures	-	(431)	(22)	(1)	-	-	(2,287)	-	(2,741)
32	340.1	Computers and Software	-	(2,496)	(171)	(1,498)	(660)	(1,833)	(399)	-	(7,058)
33	341	Transportation Equipment	-	-	-	-	-	(1,077)	(4,245)	-	(5,322)
34	341.1	Transportation Equipment - Golf Carts	-	-	-	-	-	-	-	-	-
35	342	Stores Equipment	-	-	-	-	-	-	-	-	-
36	343	Tools and Work Equipment	-	(1,014)	(233)	(50)	(248)	(519)	(28)	(65)	(2,158)
37	344	Laboratory Equipment	-	-	-	-	-	-	-	-	-
38	345	Power Operated Equipment	-	-	-	-	-	-	-	-	-
39	346	Communications Equipment	-	(1,793)	(1,817)	(3,098)	(4)	(3,512)	(7,131)	(5,616)	(22,970)
40	347	Miscellaneous Equipment	-	-	-	(521)	(42)	-	(5,022)	-	(5,585)
41	347.1	Miscellaneous Equipment - CNG	-	-	-	-	-	-	-	-	-
42	348	Other Tangible Plant	-	-	-	-	-	-	(0)	(0)	(0)
43											-
44		TOTALS	$ -	$ (166,547)	$ (104,498)	$ (154,821)	$ (211,876)	$ (304,473)	$ (331,398)	$ (555,320)	$ (1,828,934)

SUPPORTING SCHEDULE
Work papers

RECAP SCHEDULES:
B-2, page 3

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

Exhibit
Schedule B-2
Page 3.4
Witness: Bourassa

CWIP Transfers

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

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

Exhibit
Schedule B-2
Page 3.5
Witness: Bourassa

Reconciliation of Plant to Plant Reconstruction

Line No.	Acct. No.	Description	Original Cost	B-2 Adjustments	Adjusted Original Cost	Plant Per Reconstruction	Difference
6	106	Construction Completed - Not Classified	$ 386,268	$ -	$ 386,268	$ -	$ (386,268)
7	301	Organization Cost	21,100	-	21,100	21,090	(10)
8	302	Franchise Cost	-	-	-	-	-
9	303	Land and Land Rights	2,291,627	(25,901)	2,265,726	3,094,055	828,330
10	304	Structures and Improvements	27,631,803	(65,971)	27,565,832	31,906,016	4,340,184
11	305	Collecting and Impounding Res.	-	-	-	-	-
12	306	Lake River and Other Intakes	-	-	-	-	-
13	307	Wells and Springs	18,335,038	6,161,823	24,496,860	21,929,952	(2,566,908)
14	308	Infiltration Galleries and Tunnels	-	1,102,732	1,102,732	-	(1,102,732)
15	309	Supply Mains	5,159,317	(100,673)	5,058,644	4,234,667	(823,977)
16	310	Power Generation Equipment	2,920,464	(10,674)	2,909,790	532,059	(2,377,732)
17	310.1	Solar Generator		-	-	2,247,645	2,247,645
18	311	Electric Pumping Equipment	6,768,366	112,175	6,880,541	8,894,977	2,014,436
19	320	Water Treatment Equipment	12,087,820	1,586,618	13,674,437	5,602,397	(8,072,040)
20	320.1	Water Treatment Plant	-	(169,400)	(169,400)	6,555,421	6,724,821
21	320.2	Chemical Solution Feeders	-	762,408	762,408	57,283	(705,125)
22	330	Dist. Reservoirs & Standpipe	1,403,023	(1)	1,403,022	1,052,045	(350,977)
23	330.1	Storage tanks	-	1,050,079	1,050,079	911,984	(138,095)
24	330.2	Pressure Tanks	-	-	-	490,054	490,054
25	331	Trans. and Dist. Mains	51,308,295	402,359	51,710,654	51,206,703	(503,951)
26	333	Services	7,565,662	103,075	7,668,737	7,892,695	223,958
27	334	Meters	10,415,580	762,653	11,178,232	11,452,831	274,599
28	335	Hydrants	3,744,814	1,590,528	5,335,342	3,994,755	(1,340,588)
29	336	Backflow Prevention Devices	101,461	322,554	424,015	101,427	(322,587)
30	339	Other Plant and Misc. Equip.	417,685	(9,796)	407,889	434,658	26,769
31	340	Office Furniture and Fixtures	839,256	(2,741)	836,514	809,113	(27,401)
32	340.1	Computers and Software	-	21,430	21,430	44,717	23,287
33	341	Transportation Equipment	826,023	(5,322)	820,701	1,035,398	214,697
34	341.1	Transportation Equipment - Golf Carts		72,354	72,354	29,255	(43,100)
35	342	Stores Equipment	37,143	-	37,143	37,143	-
36	343	Tools and Work Equipment	146,210	14,342	160,552	164,631	4,079
37	344	Laboratory Equipment	15,538	-	15,538	15,537	(1)
38	345	Power Operated Equipment	18,956	-	18,956	18,956	(1)
39	346	Communications Equipment	1,233,132	(22,970)	1,210,162	1,607,043	396,880
40	347	Miscellaneous Equipment	505,959	(5,585)	500,374	31,860	(468,514)
41	347.1	Miscellaneous Equipment - CNG		-	-	468,499	468,499
42	348	Other Tangible Plant	130,462	(0)	130,462	130,462	0
43						-	-
44		TOTALS	$ 154,311,001	$ 13,646,093	$ 167,957,094	$ 167,005,324	$ (951,770)

SUPPORTING SCHEDULE
B-2, pages 3.1 through 3.4
B-2, pages 3.6 through 3.10

RECAP SCHEDULES:
B-2, page 3

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 3.6

Line No.	NARUC Account No.	Description	Allowed Deprec. Rate	Per Prior Decision: Order Plant at 12/31/2016	PTY Plant Adjustments	PTY Retirements	PTY INDOH	Plant at 12/31/2016	Order Accum. Deprec. At 12/31/2016	PTY A/D Adjustments	PTY A/D Adjustments	PTY INDOH A/D Adjustments	Accum. Deprec. At 12/31/2016
1	301	Organization Cost	0.00%	21,100	-	-	-	21,100	-	-	-	-	-
2	302	Franchise Cost	0.00%	-	-	-	-	-	-	-	-	-	-
3	303	Land and Land Rights	0.00%	1,511,979	(59,325)	-	464	1,453,117	-	-	-	-	-
4	304	Structures & Improvements	3.33%	26,144,217	(483,575)	10,920	1,955	25,673,518	7,156,452	10,920	(8,052)	33	7,159,304
5	305	Collecting & Impounding Reservoirs	2.50%	-	-	-	-	-	-	-	-	-	-
6	306	Lake, River, Canal Intakes	2.50%	-	-	-	-	-	-	-	-	-	-
7	307	Wells & Springs	3.33%	3,445,357	(36,144)	-	195	3,409,408	1,343,060	-	(602)	3	1,342,461
8	308	Infiltration Galleries	6.67%	-	-	-	-	-	-	-	-	-	-
9	309	Raw Water Supply Mains	2.00%	947,593	(951,557)	-	3,964	(0)	9,476	-	(9,516)	40	0
10	310	Power Generation Equipment	5.00%	466,388	(165,857)	-	281	300,812	151,854	-	(4,146)	7	147,665
11	310.1	Solar Generator	6.67%	2,247,645	-	-	-	2,247,645	374,795	-	-	-	374,795
12	311	Pumping Equipment	12.50%	1,271,168	(504,409)	181,521	4,343	952,623	623,542	181,521	(31,526)	271	773,809
13	320	Water Treatment Equipment	3.33%	-	-	-	-	-	-	-	-	-	-
14	320.1	Water Treatment Plants	3.33%	4,881,662	(173,203)	10,025	2,613	4,721,096	763,899	10,025	(2,884)	44	771,083
15	320.2	Solution Chemical Feeders	20.00%	11,415	-	-	-	11,415	(12,704)	-	-	-	(12,704)
16	330	Distribution Reservoirs & Standpipes	2.22%	0	-	-	-	0	-	-	-	-	-
17	330.1	Storage Tanks	2.22%	1,494,112	(581,175)	-	1,012	913,950	140,070	-	(6,451)	11	133,630
18	330.2	Pressure Tanks	5.00%	490,054	-	-	-	490,054	312,333	-	-	-	312,333
19	331	Transmission & Distribution Mains	2.00%	42,626,597	(846,663)	47,935	7,267	41,835,137	9,411,617	47,935	(8,467)	73	9,451,158
20	333	Services	3.33%	6,384,313	(600,663)	132,838	2,899	5,919,387	1,865,992	132,838	(10,001)	48	1,988,877
21	334	Meters	8.33%	7,701,772	(531,506)	213,443	3,533	7,387,242	3,412,654	213,443	(22,137)	147	3,604,107
22	335	Hydrants	2.00%	3,549,046	(20,204)	1,455	561	3,530,859	593,052	1,455	(202)	6	594,311
23	336	Backflow Prevention Devices	6.67%	38,281	-	-	106	38,387	28,666	-	-	4	28,669
24	339	Other Plant & Misc Equipment	6.67%	315,805	-	-	129	315,934	182,517	-	-	4	182,522
25	340	Office Furniture & Equipment	6.67%	682,180	(812)	597	97	682,061	457,352	597	(27)	3	457,925
26	340.1	Computers & Software	20.00%	17,193	(6,584)	-	47	10,656	(3,393)	-	(658)	5	(4,046)
27	341	Transportation Equipment	20.00%	796,769	(3,567)	-	12	793,215	196,899	-	(357)	1	196,544
28	341.1	Transportation Equipment - Golf Carts	7.83%	29,255	-	-	-	29,255	7,070	-	-	-	7,070
29	342	Stores Equipment	4.00%	37,143	-	-	-	37,143	13,368	-	-	-	13,368
30	343	Tools, Shop & Garage Equipment	5.00%	82,680	(23,758)	-	231	59,153	18,302	-	(594)	6	17,714
31	344	Laboratory Equipment	10.00%	15,537	(5,087)	-	-	10,450	3,098	-	(254)	-	2,844
32	345	Power Operated Equipment	5.00%	18,956	-	-	-	18,956	7,480	-	-	-	7,480
33	346	Communication Equipment	10.00%	709,192	(399,668)	2,695	3,023	315,242	135,571	2,695	(19,963)	151	118,434
34	347	Miscellaneous Equipment	10.00%	-	-	-	-	-	-	-	-	-	-
35	347.1	Miscellaneous Equipment - CNG	3.33%	468,467	(31,612)	-	51	436,905	7,274	-	-	1	7,274
36	348	Other Tangible Plant	10.00%	130,462	-	-	-	130,462	71,646	-	-	-	71,646
37								-					-
38								-					-
39								-					-
40		TOTALS		106,536,337	(5,425,368)	601,429	32,783	101,745,181	27,271,842	601,429	(125,856)	857	27,748,271

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Divisi
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 3.7

Line No.	NARUC Account No.	Description	Allowed Deprec. Rate	2017 Adjusted Plant Additions	2017 Adjusted Plant Retirements	2017 Depreciation (Calculated)	2017 Plant Balance	2017 Accum. Deprec.	2018 Adjusted Plant Additions	2018 Adjusted Plant Retirements	2018 Depreciation (Calculated)	2018 Plant Balance	2018 Accum. Deprec.
1	301	Organization Cost	0.00%	-	-	-	21,100	-	-	-	-	21,100	-
2	302	Franchise Cost	0.00%	-	-	-	-	-	-	-	-	-	-
3	303	Land and Land Rights	0.00%	66,326	-	-	1,519,443	-	77,660	-	-	1,597,103	-
4	304	Structures & Improvements	3.33%	452,355	42,614	861,750	26,083,258	7,978,440	187,700	7,675	871,570	26,263,283	8,842,334
5	305	Collecting & Impounding Reservoirs	2.50%	-	-	-	-	-	-	-	-	-	-
6	306	Lake, River, Canal Intakes	2.50%	-	-	-	-	-	-	-	-	-	-
7	307	Wells & Springs	3.33%	134,409	-	115,771	3,543,818	1,458,232	937,832	-	133,624	4,481,650	1,591,856
8	308	Infiltration Galleries	6.67%	-	-	-	-	-	-	-	-	-	-
9	309	Raw Water Supply Mains	2.00%	999,907	-	9,999	999,907	9,999	1,587,382	-	35,872	2,587,289	45,871
10	310	Power Generation Equipment	5.00%	116,524	-	17,954	417,336	165,619	111,528	-	23,655	528,864	189,274
11	310.1	Solar Generator	6.67%	-	-	149,918	2,247,645	524,713	-	-	149,918	2,247,645	674,631
12	311	Pumping Equipment	12.50%	569,969	163,602	62,635	1,358,989	672,842	741,620	102,126	138,227	1,998,483	708,942
13	320	Water Treatment Equipment	3.33%	594,735	-	9,902	594,735	9,902	-	-	19,805	594,735	29,707
14	320.1	Water Treatment Plants	3.33%	151,985	137,801	157,449	4,735,280	790,731	1,190,329	-	177,504	5,925,609	968,235
15	320.2	Solution Chemical Feeders	20.00%	30,716	-	4,645	42,131	(8,059)	1,223	-	7,839	43,354	(219)
16	330	Distribution Reservoirs & Standpipes	2.22%	-	-	-	0	-	-	-	-	0	-
17	330.1	Storage Tanks	2.22%	-	-	20,290	913,950	153,920	-	-	20,290	913,950	174,210
18	330.2	Pressure Tanks	5.00%	-	-	24,503	490,054	336,835	-	-	24,503	490,054	361,338
19	331	Transmission & Distribution Mains	2.00%	3,216,448	61,469	868,253	44,990,116	10,257,941	1,636,543	-	916,168	46,626,659	11,174,109
20	333	Services	3.33%	908,114	166,262	209,467	6,661,239	2,032,083	242,050	87,474	224,393	6,815,815	2,169,002
21	334	Meters	8.33%	1,031,506	1,349,185	384,616	7,069,564	2,639,537	333,975	91,513	437,676	7,312,026	2,985,701
22	335	Hydrants	2.00%	20,204	137	70,818	3,550,925	664,991	16,304	723	71,174	3,566,506	735,442
23	336	Backflow Prevention Devices	6.67%	63,179	-	4,667	101,567	33,337	(139)	-	6,635	101,427	39,972
24	339	Other Plant & Misc Equipment	6.67%	-	-	21,073	315,934	203,595	84,138	-	23,879	400,072	227,473
25	340	Office Furniture & Equipment	6.67%	906	-	45,524	682,968	503,449	27,094	600	46,438	709,462	549,286
26	340.1	Computers & Software	20.00%	6,584	-	2,790	17,240	(1,257)	11,639	-	4,612	28,879	3,355
27	341	Transportation Equipment	20.00%	3,567	-	152,971	796,782	349,515	-	-	152,930	796,782	502,445
28	341.1	Transportation Equipment - Golf Carts	7.83%	-	-	2,291	29,255	9,360	-	-	2,291	29,255	11,651
29	342	Stores Equipment	4.00%	-	-	1,486	37,143	14,853	-	-	1,486	37,143	16,339
30	343	Tools, Shop & Garage Equipment	5.00%	40,933	711	3,963	99,375	20,967	40,532	-	5,982	139,907	26,949
31	344	Laboratory Equipment	10.00%	5,087	-	1,299	15,537	4,143	-	-	1,554	15,537	5,697
32	345	Power Operated Equipment	5.00%	-	-	948	18,956	8,428	-	-	948	18,956	9,376
33	346	Communication Equipment	10.00%	414,983	25,105	45,170	705,120	138,500	159,045	-	68,214	864,166	206,714
34	347	Miscellaneous Equipment	10.00%	-	-	-	-	-	-	-	-	-	-
35	347.1	Miscellaneous Equipment - CNG	3.33%	31,594	-	15,075	468,499	22,349	-	-	15,601	468,499	37,950
36	348	Other Tangible Plant	10.00%	-	-	13,046	130,462	84,693	-	-	13,046	130,462	97,739
37				-	-	-	-	-	-	-	-	-	-
38				-	-	-	-	-	-	-	-	-	-
39				-	-	-	-	-	-	-	-	-	-
40		TOTALS		8,860,029	1,946,886	3,278,273	108,656,324	29,079,658	7,386,455	290,111	3,595,832	115,754,668	32,385,378

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Divisi
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 3.8

Line No.	NARUC Account No.	Description	Allowed Deprec. Rate	2019 Adjusted Plant Additions	2019 Adjusted Plant Retirements	2019 Depreciation (Calculated)	2019 Plant Balance	2019 Accum. Deprec.	2020 Adjusted Plant Additions	2020 Adjusted Plant Retirements	2020 Depreciation (Calculated)	2020 Plant Balance	2020 Accum. Deprec.
1	301	Organization Cost	0.00%	-	-	-	21,100	-	-	-	-	21,100	-
2	302	Franchise Cost	0.00%	-	-	-	-	-	-	-	-	-	-
3	303	Land and Land Rights	0.00%	5	-	-	1,597,108	-	602,744	-	-	2,199,852	-
4	304	Structures & Improvements	3.33%	8,192	-	874,704	26,271,475	9,717,038	(872)	-	873,968	26,270,603	10,591,006
5	305	Collecting & Impounding Reservoirs	2.50%	-	-	-	-	-	-	-	-	-	-
6	306	Lake, River, Canal Intakes	2.50%	-	-	-	-	-	-	-	-	-	-
7	307	Wells & Springs	3.33%	(21,209)	2,250	127,992	4,458,191	1,717,599	190,931	-	151,637	4,649,122	1,869,235
8	308	Infiltration Galleries	6.67%	-	-	-	-	-	-	-	-	-	-
9	309	Raw Water Supply Mains	2.00%	(2,517)	-	49,229	2,584,772	95,100	(253)	-	51,693	2,584,519	146,542
10	310	Power Generation Equipment	5.00%	-	-	26,443	528,864	215,717	-	-	26,443	528,864	242,160
11	310.1	Solar Generator	6.67%	-	-	149,918	2,247,645	824,549	-	-	149,918	2,247,645	974,466
12	311	Pumping Equipment	12.50%	436,280	30,206	203,700	2,406,557	882,436	1,537,348	-	325,288	3,943,905	1,207,724
13	320	Water Treatment Equipment	3.33%	10,443	-	19,979	605,178	49,686	260,387	-	24,488	865,564	74,173
14	320.1	Water Treatment Plants	3.33%	15,724	-	197,585	5,941,333	1,165,819	(24,591)	-	173,255	5,916,742	1,339,074
15	320.2	Solution Chemical Feeders	20.00%	(4,285)	-	3,677	39,069	3,458	(2,613)	-	4,491	36,456	7,949
16	330	Distribution Reservoirs & Standpipes	2.22%	-	-	-	0	-	-	-	-	0	-
17	330.1	Storage Tanks	2.22%	-	-	20,290	913,950	194,499	-	-	20,290	913,950	214,789
18	330.2	Pressure Tanks	5.00%	-	-	24,503	490,054	385,841	-	-	24,503	490,054	410,343
19	331	Transmission & Distribution Mains	2.00%	545,163	21,245	937,772	47,150,577	12,090,636	293,974	-	945,951	47,444,551	13,036,587
20	333	Services	3.33%	102,149	8,518	228,526	6,909,446	2,389,009	86,075	-	231,518	6,995,521	2,620,527
21	334	Meters	8.33%	625,197	112,378	469,134	7,824,845	3,342,457	503,063	-	511,445	8,327,908	3,853,902
22	335	Hydrants	2.00%	23,074	3	71,561	3,589,576	607,000	13,724	-	71,929	3,603,301	678,929
23	336	Backflow Prevention Devices	6.67%	-	-	6,765	101,427	46,737	-	-	6,241	101,427	52,979
24	339	Other Plant & Misc Equipment	6.67%	78	-	26,687	400,150	254,161	18,681	-	27,313	418,831	281,474
25	340	Office Furniture & Equipment	6.67%	(22)	-	47,299	709,440	596,586	33,638	-	48,441	743,078	645,027
26	340.1	Computers & Software	20.00%	(171)	-	5,604	28,707	8,959	5,795	-	6,321	34,502	15,280
27	341	Transportation Equipment	20.00%	-	-	151,700	796,782	654,145	-	-	108,678	796,782	762,824
28	341.1	Transportation Equipment - Golf Carts	7.83%	-	-	2,291	29,255	13,942	-	-	2,291	29,255	16,232
29	342	Stores Equipment	4.00%	-	-	1,486	37,143	17,825	-	-	1,486	37,143	19,311
30	343	Tools, Shop & Garage Equipment	5.00%	4,843	13,419	6,781	131,332	20,311	1,039	-	6,593	132,371	26,904
31	344	Laboratory Equipment	10.00%	-	-	1,554	15,537	7,250	-	-	1,554	15,537	8,804
32	345	Power Operated Equipment	5.00%	-	-	948	18,956	10,324	-	-	948	18,956	11,272
33	346	Communication Equipment	10.00%	84,075	-	80,370	948,241	287,084	88,347	-	88,991	1,036,588	376,075
34	347	Miscellaneous Equipment	10.00%	-	-	-	-	-	36,924	-	1,846	36,924	1,846
35	347.1	Miscellaneous Equipment - CNG	3.33%	-	-	15,601	468,499	53,551	-	-	15,601	468,499	69,152
36	348	Other Tangible Plant	10.00%	-	-	13,046	130,462	110,785	-	-	13,046	130,462	123,831
37				-	-	-	-	-	-	-	-	-	-
38				-	-	-	-	-	-	-	-	-	-
39				-	-	-	-	-	-	-	-	-	-
40		TOTALS		1,829,020	188,020	3,765,143	117,395,668	35,962,502	3,644,340	-	3,916,168	121,040,008	39,878,419

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Divisi
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 3.9

Line No.	NARUC Account No.	Description	Allowed Deprec. Rate	2021 Adjusted Plant Additions	2021 Adjusted Plant Retirements	2021 Depreciation (Calculated)	2021 Plant Balance	2021 Accum. Deprec.	2022 Adjusted Plant Additions	2022 Adjusted Plant Retirements	2022 Depreciation (Calculated)	2022 Plant Balance	2022 Accum. Deprec.
1	301	Organization Cost	0.00%	-	-	-	21,100	-	-	-	-	21,100	-
2	302	Franchise Cost	0.00%	-	-	-	-	-	-	-	-	-	-
3	303	Land and Land Rights	0.00%	(52)	-	-	2,199,800	-	(16)	-	-	2,199,783	-
4	304	Structures & Improvements	3.33%	46,228	-	875,581	26,316,831	11,466,587	(25,867)	-	850,483	26,290,964	12,317,070
5	305	Collecting & Impounding Reservoirs	2.50%	-	-	-	-	-	-	-	-	-	-
6	306	Lake, River, Canal Intakes	2.50%	-	-	-	-	-	-	-	-	-	-
7	307	Wells & Springs	3.33%	(17,994)	-	136,822	4,631,128	2,006,057	4,249,578	-	224,972	8,880,706	2,231,029
8	308	Infiltration Galleries	6.67%	-	-	-	-	-	-	-	-	-	-
9	309	Raw Water Supply Mains	2.00%	355,903	-	55,249	2,940,422	201,792	(53,708)	-	56,271	2,886,714	206,892
10	310	Power Generation Equipment	5.00%	(3)	-	26,441	528,861	268,601	(37)	-	26,406	528,824	295,007
11	310.1	Solar Generator	6.67%	-	-	149,918	2,247,645	1,124,384	-	-	149,918	2,247,645	1,274,302
12	311	Pumping Equipment	12.50%	462,582	-	450,284	4,406,487	1,658,008	341,596	-	499,176	4,748,083	2,157,185
13	320	Water Treatment Equipment	3.33%	1,575,558	-	55,056	2,441,122	129,230	864,731	-	95,687	3,305,853	224,917
14	320.1	Water Treatment Plants	3.33%	(38,972)	-	158,055	5,877,769	1,497,130	(49,315)	-	146,414	5,828,454	1,643,544
15	320.2	Solution Chemical Feeders	20.00%	-	-	5,756	36,456	13,705	349	-	1,894	36,805	15,599
16	330	Distribution Reservoirs & Standpipes	2.22%	-	-	-	0	-	-	-	-	0	-
17	330.1	Storage Tanks	2.22%	(1,807)	-	18,483	912,143	233,272	-	-	20,250	912,143	253,521
18	330.2	Pressure Tanks	5.00%	-	-	24,503	490,054	434,846	-	-	24,503	490,054	459,349
19	331	Transmission & Distribution Mains	2.00%	361,495	-	952,506	47,806,045	13,989,093	278,260	-	958,904	48,084,305	14,947,997
20	333	Services	3.33%	201,196	-	236,301	7,196,717	2,856,828	92,267	-	241,167	7,288,984	3,098,015
21	334	Meters	8.33%	572,920	-	556,260	8,900,828	4,410,162	759,463	-	611,754	9,660,291	5,021,916
22	335	Hydrants	2.00%	51,347	-	72,579	3,654,647	951,508	19,365	-	73,287	3,674,013	1,024,795
23	336	Backflow Prevention Devices	6.67%	-	-	4,205	101,427	57,184	-	-	4,205	101,427	61,388
24	339	Other Plant & Misc Equipment	6.67%	(9)	-	24,025	418,822	305,499	(6,779)	-	3,846	412,042	309,345
25	340	Office Furniture & Equipment	6.67%	15,658	-	28,938	758,736	673,965	24,177	-	8,009	782,912	681,974
26	340.1	Computers & Software	20.00%	12,446	-	6,961	46,949	22,241	(1,833)	-	5,217	45,116	27,459
27	341	Transportation Equipment	20.00%	-	-	33,601	796,782	796,425	(1,077)	-	(721)	795,704	795,704
28	341.1	Transportation Equipment - Golf Carts	7.83%	-	-	2,291	29,255	18,523	-	-	2,291	29,255	20,813
29	342	Stores Equipment	4.00%	-	-	1,486	37,143	20,796	-	-	1,486	37,143	22,282
30	343	Tools, Shop & Garage Equipment	5.00%	7,097	-	6,796	139,468	33,700	5,926	-	7,122	145,394	40,821
31	344	Laboratory Equipment	10.00%	-	-	1,554	15,537	10,358	-	-	1,263	15,537	11,621
32	345	Power Operated Equipment	5.00%	-	-	948	18,956	12,219	-	-	948	18,956	13,167
33	346	Communication Equipment	10.00%	(4)	-	93,404	1,036,584	469,479	8,199	-	93,818	1,044,783	563,297
34	347	Miscellaneous Equipment	10.00%	(42)	-	3,651	36,882	5,497	-	-	3,688	36,882	9,185
35	347.1	Miscellaneous Equipment - CNG	3.33%	-	-	15,601	468,499	84,753	-	-	15,601	468,499	100,355
36	348	Other Tangible Plant	10.00%	-	-	5,304	130,462	129,135	-	-	807	130,462	129,943
37				-	-	-	-	-	-	-	-	-	-
38				-	-	-	-	-	-	-	-	-	-
39				-	-	-	-	-	-	-	-	-	-
40		TOTALS		3,603,546	-	4,002,559	124,643,555	43,880,978	6,505,278	-	4,130,685	131,148,833	47,958,492

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Divisi
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 3.10

Line No.	NARUC Account No.	Description	Allowed Deprec. Rate	2023 Adjusted Plant Additions	2023 Adjusted Plant Retirements	2023 Depreciation (Calculated)	2023 Plant Balance	2023 Accum. Deprec.	2024 Adjusted Plant Additions	2024 Adjusted Plant Retirements	2024 Depreciation (Calculated)	2024 Plant Balance	2024 Accum. Deprec.
1	301	Organization Cost	0.00%	(10)	-	-	21,090	-	-	-	-	21,090	-
2	302	Franchise Cost	0.00%	-	-	-	-	-	-	-	-	-	-
3	303	Land and Land Rights	0.00%	(124)	-	-	2,199,659	-	894,397	-	-	3,094,055	-
4	304	Structures & Improvements	3.33%	(32,734)	-	842,755	26,258,230	13,159,826	5,647,785	-	968,435	31,906,016	14,128,260
5	305	Collecting & Impounding Reservoirs	2.50%	-	-	-	-	-	-	-	-	-	-
6	306	Lake, River, Canal Intakes	2.50%	-	-	-	-	-	-	-	-	-	-
7	307	Wells & Springs	3.33%	(57,853)	-	237,874	8,822,853	2,468,903	13,107,099	-	512,034	21,929,952	2,980,937
8	308	Infiltration Galleries	6.67%	-	-	-	-	-	-	-	-	-	-
9	309	Raw Water Supply Mains	2.00%	(13,940)	-	57,595	2,872,773	250,686	1,361,893	-	71,074	4,234,667	321,760
10	310	Power Generation Equipment	5.00%	(3,451)	-	22,991	525,374	317,997	6,685	-	15,560	532,059	333,558
11	310.1	Solar Generator	6.67%	-	-	149,918	2,247,645	1,424,220	-	-	149,918	2,247,645	1,574,138
12	311	Pumping Equipment	12.50%	(20,235)	-	498,923	4,727,849	2,656,108	4,167,128	-	768,178	8,894,977	3,424,285
13	320	Water Treatment Equipment	3.33%	(23,420)	-	86,665	3,282,433	311,582	2,319,964	-	147,932	5,602,397	459,514
14	320.1	Water Treatment Plants	3.33%	(21,536)	-	172,551	5,806,918	1,816,095	748,503	-	205,833	6,555,421	2,021,928
15	320.2	Solution Chemical Feeders	20.00%	(147)	-	(1,412)	36,658	14,187	20,625	-	646	57,283	14,833
16	330	Distribution Reservoirs & Standpipes	2.22%	(0)	-	(0)	(0)	(0)	1,052,044	-	11,678	1,052,045	11,678
17	330.1	Storage Tanks	2.22%	(158)	-	20,091	911,984	273,613	-	-	20,246	911,984	293,859
18	330.2	Pressure Tanks	5.00%	-	-	24,503	490,054	483,852	-	-	3,954	490,054	487,805
19	331	Transmission & Distribution Mains	2.00%	(53,310)	-	908,376	48,030,995	15,856,373	3,175,707	-	992,377	51,206,703	16,848,750
20	333	Services	3.33%	(60,588)	-	182,135	7,228,396	3,280,150	664,299	-	251,766	7,892,695	3,531,916
21	334	Meters	8.33%	(14,360)	-	629,026	9,645,931	5,650,942	1,806,900	-	717,447	11,452,831	6,368,388
22	335	Hydrants	2.00%	(9,489)	-	63,991	3,664,523	1,088,785	330,231	-	76,593	3,994,755	1,165,378
23	336	Backflow Prevention Devices	6.67%	-	-	4,205	101,427	65,593	-	-	4,205	101,427	69,798
24	339	Other Plant & Misc Equipment	6.67%	(939)	-	9,234	411,104	318,579	23,554	-	10,895	434,658	329,474
25	340	Office Furniture & Equipment	6.67%	(2,287)	-	6,528	780,625	688,502	28,488	-	9,613	809,113	698,115
26	340.1	Computers & Software	20.00%	(399)	-	4,462	44,717	31,921	-	-	3,618	44,717	35,539
27	341	Transportation Equipment	20.00%	(4,245)	-	(4,460)	791,459	791,244	243,939	-	23,329	1,035,398	814,573
28	341.1	Transportation Equipment - Golf Carts	7.83%	-	-	2,291	29,255	23,104	-	-	2,291	29,255	25,395
29	342	Stores Equipment	4.00%	-	-	1,486	37,143	23,768	-	-	1,486	37,143	25,253
30	343	Tools, Shop & Garage Equipment	5.00%	(28)	-	7,241	145,366	48,062	19,265	-	7,750	164,631	55,812
31	344	Laboratory Equipment	10.00%	-	-	973	15,537	12,595	-	-	973	15,537	13,568
32	345	Power Operated Equipment	5.00%	-	-	948	18,956	14,115	-	-	948	18,956	15,063
33	346	Communication Equipment	10.00%	(7,131)	-	87,097	1,037,652	650,394	569,390	-	121,984	1,607,043	772,378
34	347	Miscellaneous Equipment	10.00%	(5,022)	-	(1,334)	31,860	7,851	-	-	3,186	31,860	11,038
35	347.1	Miscellaneous Equipment - CNG	3.33%	-	-	15,601	468,499	115,956	-	-	15,601	468,499	131,557
36	348	Other Tangible Plant	10.00%	(0)	-	461	130,462	130,404	(0)	-	58	130,462	130,462
37				-	-	-	-	-	-	-	-	-	-
38				-	-	-	-	-	-	-	-	-	-
39				-	-	-	-	-	-	-	-	-	-
40		TOTALS		(331,408)	-	4,030,714	130,817,425	51,975,405	36,167,898	-	5,119,606	167,005,324	57,095,013

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

Exhibit
Schedule B-2
Page 4
Witness: Bourassa

Accumulated Depreciation

Line No.	Acct. No.	Description	Per Books Accum. Depr.	Adjustments A Allocated Corporate Plant	B PTY Plant Depr.	C Capitalized Overhead Adjustments	D CWIP Transfers	E Adjustments to Reconcile A/D to Reconstruction	Adjusted Accum. Depr.
1	108	A/D Unclassified	$ (1,139,835)	$ -	$ -	$ -	$ -	$ 1,139,835	$ -
2	301	Organization Cost	-		-	-	-	-	-
3	302	Franchise Cost	-		-	-	-	-	-
4	303	Land and Land Rights	383		-	-	-	(383)	-
5	304	Structures and Improvements	13,761,667		-	(4,778)	-	371,371	14,128,260
6	305	Collecting and Impounding Res.	-		-	-	-	-	-
7	306	Lake River and Other Intakes	-		-	-	-	-	-
8	307	Wells and Springs	3,050,006		112,518	(41,812)	18,360	(158,135)	2,980,937
9	308	Infiltration Galleries and Tunnels	-		-	-	-	-	-
10	309	Supply Mains	583,343		-	(6,433)	63	(255,213)	321,760
11	310	Power Generation Equipment	1,746,997		-	(4,640)	-	(1,408,799)	333,558
12	310.1	Solar Generator	-		-	-	-	1,574,138	1,574,138
13	311	Electric Pumping Equipment	3,534,848		19,219	(78,159)	104,181	(155,804)	3,424,285
14	320	Water Treatment Equipment	2,981,334		-	(2,303)	-	(2,519,517)	459,514
15	320.1	Water Treatment Plant	-		-	(20,416)	12,463	2,029,882	2,021,928
16	320.2	Chemical Solution Feeders	-		2,063	(6,966)	-	19,738	14,833
17	330	Dist. Reservoirs & Standpipe	771,117		-	(0)	11,678	(771,116)	11,678
18	330.1	Storage tanks	-		-	(146)	-	294,004	293,859
19	330.2	Pressure Tanks	-		-	-	-	487,805	487,805
20	331	Trans. and Dist. Mains	16,866,125		6,094	(11,716)	1,741	(13,494)	16,848,750
21	333	Services	3,613,379		1,832	(7,394)	10,939	(86,840)	3,531,916
22	334	Meters	7,263,354		8,747	(32,117)	66,511	(938,106)	6,368,388
23	335	Hydrants	1,387,565		151	(692)	3,227	(224,873)	1,165,378
24	336	Backflow Prevention Devices	68,198		-	(60)	-	1,660	69,798
25	339	Other Plant and Misc. Equip.	331,405		-	(2,056)	-	125	329,474
26	340	Office Furniture and Fixtures	791,454		-	(424)	950	(93,866)	698,115
27	340.1	Computers and Software	-		-	(6,280)	-	41,819	35,539
28	341	Transportation Equipment	1,054,298		-	(1,812)	7,235	(245,147)	814,573
29	341.1	Transportation Equipment - Golf Carts			-	-	-	25,395	25,395
30	342	Stores Equipment	24,602		-	-	-	651	25,253
31	343	Tools and Work Equipment	58,138		413	(517)	-	(2,221)	55,812
32	344	Laboratory Equipment	9,964		-	-	-	3,604	13,568
33	345	Power Operated Equipment	15,724		-	-	-	(661)	15,063
34	346	Communications Equipment	667,012		-	(5,788)	-	111,154	772,378
35	347	Miscellaneous Equipment	248,496		-	(1,002)	-	(236,456)	11,038
36	347.1	Miscellaneous Equipment - CNG	-		-	-	-	131,557	131,557
37	348	Other Tangible Plant	79,689		-	(0)	-	50,773	130,462
38			$ 57,769,263	$ -	$ 151,035	$ (235,513)	$ 237,349	$ (827,121)	$ 57,095,013
39									
40	903	Land and Land Rights		$ -	$ -				$ -
41	904	Structures and Improvements		146,405	-				146,405
42	940	Office Furniture and Fixtures		25,137	-				25,137
43	940.1	Computers and Software		171,781	23,627				195,408
44	940.2	Customer First		442,286	-				442,286
45	955	Power Generation		123	-				123
46	995	Power Operated Equipment		20,391	-				20,391
47									-
48		TOTALS	$ 57,769,263	$ 806,123	$ 174,661	$ (235,513)	$ 237,349	$ (827,121)	$ 57,924,762
49									
50	Accumulated Depreciation per Books								$ 57,769,263
51									
52	Increase (decrease) in Accumulated Depreciation								$ 155,500
53									
54	Adjustment to Accumulated Depreciation								$ 155,500
55									
56	SUPPORTING SCHEDULES								
57	B-2, pages 4.1 to 4.5								

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

Exhibit
Schedule B-2
Page 4.1
Witness: Bourassa

Line No.							
1	Corporate Plant A/D						
2			[1]	[2]	[3]	[4] = [1]x[2]x[3]	
3				Liberty		Allocated	
4	Acct.			Utilities		Original	
5	No.	Description	Original Cost	Factor	Factor	Cost A/D	
6	903	Land and Land Rights	$ -	6.6567%	20.7919%	$ -	
7	904	Structures and Improvements	4,041,052	6.6567%	20.7919%	55,930	
8							
9							
10							
11							
12	LU Sub-Corp. Plant (8020) A/D						
13							
14	903	Land and Land Rights	$ -	51.39%	24.0267%	$ -	
15	904	Structures and Improvements	732,762	51.39%	24.0267%	90,475	
16	940	Office Furniture and Equipment	203,589	51.39%	24.0267%	25,137	
17	940.1	Computers and Software	823,872	86.78%	24.0267%	171,781	
18	940.2	Customer First	2,121,231	86.78%	24.0267%	442,286	
19	955	Power Generation	999	51.39%	24.0267%	123	
20	995	Power Operated Equipment	165,147	51.39%	24.0267%	20,391	
21	997	Miscellaneous Equipment					
22							
23	TOTALS						
24	903	Land and Land Rights	$ -			$ -	
25	904	Structures and Improvements	4,773,814			146,405	
26	940	Office Furniture and Equipment	203,589			25,137	
27	940.1	Computers and Software	823,872			171,781	
28	940.2	Customer First	2,121,231			442,286	
29	955	Power Generation	999			123	
30	995	Power Operated Equipment	165,147			20,391	
31	997	Miscellaneous Equipment	-			-	
32		Total	$ 8,088,652			$ 806,123	
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45	SUPPORTING SCHEDULE				RECAP SCHEDULES:		
46	Work papers				B-2, page 4		
47							

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

Exhibit
Schedule B-2
Page 4.2
Witness: Bourassa

Post-Test Year Plant and CWIP Transfers A/D

Line No.	Acct. No.	Description	Depr Rate	PTY Plant	PTYP Depreciation
6	301	Organization Cost	0.00%	$ -	$ -
7	302	Franchise Cost	0.00%	-	-
8	303	Land and Land Rights	0.00%	-	-
9	304	Structures and Improvements	3.33%	-	-
10	305	Collecting and Impounding Res.	2.50%	-	-
11	306	Lake River and Other Intakes	2.50%	-	-
12	307	Wells and Springs	3.33%	6,757,850	112,518
13	308	Infiltration Galleries and Tunnels	6.67%	-	-
14	309	Supply Mains	2.00%	-	-
15	310	Power Generation Equipment	5.00%	-	-
16	310.1	Solar Generator	6.67%		
17	311	Electric Pumping Equipment	12.50%	307,500	19,219
18	320	Water Treatment Equipment	3.33%	-	-
19	320.1	Water Treatment Plant	3.33%	-	-
20	320.2	Chemical Solution Feeders	20.00%	20,625	2,063
21	330	Dist. Reservoirs & Standpipe	2.22%	-	-
22	330.1	Storage tanks	2.22%	-	-
23	330.2	Pressure Tanks	5.00%	-	-
24	331	Trans. and Dist. Mains	2.00%	609,363	6,094
25	333	Services	3.33%	110,000	1,832
26	334	Meters	8.33%	210,000	8,747
27	335	Hydrants	2.00%	15,125	151
28	336	Backflow Prevention Devices	6.67%	-	-
29	339	Other Plant and Misc. Equip.	6.67%	-	-
30	340	Office Furniture and Fixtures	6.67%	-	-
31	340.1	Computers and Software	20.00%	-	-
32	341	Transportation Equipment	20.00%	-	-
33	341.1	Transportation Equipment - Golf Carts	7.83%		
34	342	Stores Equipment	4.00%	-	-
35	343	Tools and Work Equipment	5.00%	16,500	413
36	344	Laboratory Equipment	10.00%	-	-
37	345	Power Operated Equipment	5.00%	-	-
38	346	Communications Equipment	10.00%	-	-
39	347	Miscellaneous Equipment	10.00%	-	-
40	347.1	Miscellaneous Equipment - CNG	3.33%		
41	348	Other Tangible Plant	10.00%	-	-
42					
43		Subtotal		$ 8,046,963	$ 151,035
44					
45	903	Land and Land Rights	0.00%	$ -	$ -
46	904	Structures and Improvements	2.56%	-	-
47	940	Office Furniture and Fixtures	6.67%	-	-
48	940.1	Computers and Software	20.00%	236,265	23,627
49	940.2	Customer First	5.00%	-	-
50	955	Power Generation	5.00%	-	-
51	995	Power Operated Equipment	5.00%	-	-
52		Subtotal		$ 236,265	$ 23,627
53					
54		Total		$ 8,283,228	$ 174,661

SUPPORTING SCHEDULE
Work papers

RECAP SCHEDULES:
B-2, page 4

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

Exhibit
Schedule B-2
Page 4.3
Witness: Bourassa

A/D on Capitalized Overhead removal

Line No.	Acct. No.	Description	Years of Depreciation	7.5 2017	6.5 2018	5.5 2019	4.5 2020	3.5 2021	2.5 2022	1.5 2023	0.5 2024	Total	Depreciation Rate	2017-2024 Capitalized Overhead Depreciation 1/2 Year Conv.	A/D Adjustment
6	106	A/D Unclassified		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	$ -	$ -
7	301	Organization Cost		-	-	-	-	-	-	-	-	-	0.00%	-	-
8	302	Franchise Cost		-	-	-	-	-	-	-	-	-	0.00%	-	-
9	303	Land and Land Rights		-	(592)	(14)	(16,833)	(52)	(16)	(124)	(8,269)	(25,901)	0.00%	-	-
10	304	Structures and Improvements		-	(2,937)	(698)	(872)	(475)	(25,867)	(32,734)	(2,388)	(65,971)	3.33%	(4,778)	(4,778)
11	305	Collecting and Impounding Res.		-	-	-	-	-	-	-	-	-	2.50%	-	-
12	306	Lake River and Other Intakes		-	-	-	-	-	-	-	-	-	2.50%	-	-
13	307	Wells and Springs		-	(30,602)	(21,209)	(37,136)	(112,812)	(61,557)	(57,853)	(274,858)	(596,027)	3.33%	(41,812)	(41,812)
14	308	Infiltration Galleries and Tunnels		-	-	-	-	-	-	-	-	-	6.67%	-	-
15	309	Supply Mains		-	(15,240)	(2,517)	(253)	(14,978)	(53,708)	(13,940)	(36)	(100,673)	2.00%	(6,433)	(6,433)
16	310	Power Generation Equipment		-	(13,464)	-	-	(3)	(37)	(3,451)	(18)	(16,972)	5.00%	(4,640)	(4,640)
17	310.1	Solar Generator		-	-	-	-	-	-	-	-	-	6.67%	-	-
18	311	Electric Pumping Equipment		-	(16,481)	(28,543)	(37,350)	(10,758)	(42,050)	(20,235)	(39,909)	(195,325)	12.50%	(78,159)	(78,159)
19	320	Water Treatment Equipment		-	-	-	-	(80)	(2,684)	(23,420)	(54,091)	(80,275)	3.33%	(2,303)	(2,303)
20	320.1	Water Treatment Plant		-	(18,025)	(16,960)	(24,591)	(38,972)	(49,315)	(21,536)	-	(169,400)	3.33%	(20,416)	(20,416)
21	320.2	Chemical Solution Feeders		-	(24)	(4,285)	(2,613)	-	349	(147)	-	(6,720)	20.00%	(6,966)	(6,966)
22	330	Dist. Reservoirs & Standpipe		-	-	-	-	-	-	(0)	(0)	(1)	2.22%	(0)	(0)
23	330.1	Storage tanks		-	-	-	-	(1,807)	-	(158)	-	(1,965)	2.22%	(146)	(146)
24	330.2	Pressure Tanks		-	-	-	-	-	-	-	-	-	5.00%	-	-
25	331	Trans. and Dist. Mains		-	(42,110)	(12,909)	(11,596)	(10,755)	(16,566)	(53,310)	(59,758)	(207,004)	2.00%	(11,716)	(11,716)
26	333	Services		-	(3,996)	(2,797)	(2,779)	(5,494)	(2,678)	(60,588)	(102,726)	(181,058)	3.33%	(7,394)	(7,394)
27	334	Meters		-	(15,477)	(11,459)	(14,565)	(13,576)	(34,935)	(14,360)	-	(104,372)	8.33%	(32,117)	(32,117)
28	335	Hydrants		-	(127)	(943)	(514)	(1,149)	(1,668)	(9,489)	(7,587)	(21,497)	2.00%	(692)	(692)
29	336	Backflow Prevention Devices		-	(139)	-	-	-	-	-	-	(139)	6.67%	(60)	(60)
30	339	Other Plant and Misc. Equip.		-	(1,598)	78	(549)	(9)	(6,779)	(939)	-	(9,796)	6.67%	(2,056)	(2,056)
31	340	Office Furniture and Fixtures		-	(431)	(22)	(1)	-	-	(2,287)	-	(2,741)	6.67%	(424)	(424)
32	340.1	Computers and Software		-	(2,496)	(171)	(1,498)	(660)	(1,833)	(399)	-	(7,058)	20.00%	(6,280)	(6,280)
33	341	Transportation Equipment		-	-	-	-	-	(1,077)	(4,245)	-	(5,322)	20.00%	(1,812)	(1,812)
34	341.1	Transportation Equipment - Golf Carts		-	-	-	-	-	-	-	-	-	7.83%	-	-
35	342	Stores Equipment		-	-	-	-	-	-	-	-	-	4.00%	-	-
36	343	Tools and Work Equipment		-	(1,014)	(233)	(50)	(248)	(519)	(28)	(65)	(2,158)	5.00%	(517)	(517)
37	344	Laboratory Equipment		-	-	-	-	-	-	-	-	-	10.00%	-	-
38	345	Power Operated Equipment		-	-	-	-	-	-	-	-	-	5.00%	-	-
39	346	Communications Equipment		-	(1,793)	(1,817)	(3,098)	(4)	(3,512)	(7,131)	(5,616)	(22,970)	10.00%	(5,788)	(5,788)
40	347	Miscellaneous Equipment		-	-	-	(521)	(42)	-	(5,022)	-	(5,585)	10.00%	(1,002)	(1,002)
41	347.1	Miscellaneous Equipment - CNG		-	-	-	-	-	-	-	-	-	3.33%	-	-
42	348	Other Tangible Plant		-	-	-	-	-	-	(0)	(0)	(0)	10.00%	(0)	(0)
43														-	-
44		TOTALS		$ -								$ (1,828,934)	$ 2	$ (235,513)	$ (235,513)

SUPPORTING SCHEDULE
Work papers

RECAP SCHEDULES:
B-2, page 4

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

Exhibit
Schedule B-2
Page 4.4
Witness: Bourassa

CWIP Transfers A/D

Line No.	Acct. No.	Description	Depr Rate	CWIP Transfers	CWIP Transfer Depreciation
6	301	Organization Cost	0.00%	$ -	$ -
7	302	Franchise Cost	0.00%	-	-
8	303	Land and Land Rights	0.00%	-	-
9	304	Structures and Improvements	3.33%	-	-
10	305	Collecting and Impounding Res.	2.50%	-	-
11	306	Lake River and Other Intakes	2.50%	-	-
12	307	Wells and Springs	3.33%	1,102,732	18,360
13	308	Infiltration Galleries and Tunnels	6.67%	-	-
14	309	Supply Mains	2.00%	6,298	63
15	310	Power Generation Equipment	5.00%	-	-
16	310.1	Solar Generator	6.67%	-	-
17	311	Electric Pumping Equipment	12.50%	1,666,893	104,181
18	320	Water Treatment Equipment	3.33%	-	-
19	320.1	Water Treatment Plant	3.33%	748,503	12,463
20	320.2	Chemical Solution Feeders	20.00%	-	-
21	330	Dist. Reservoirs & Standpipe	2.22%	1,052,044	11,678
22	330.1	Storage tanks	2.22%	-	-
23	330.2	Pressure Tanks	5.00%	-	-
24	331	Trans. and Dist. Mains	2.00%	174,133	1,741
25	333	Services	3.33%	657,025	10,939
26	334	Meters	8.33%	1,596,900	66,511
27	335	Hydrants	2.00%	322,693	3,227
28	336	Backflow Prevention Devices	6.67%	-	-
29	339	Other Plant and Misc. Equip.	6.67%	-	-
30	340	Office Furniture and Fixtures	6.67%	28,488	950
31	340.1	Computers and Software	20.00%	-	-
32	341	Transportation Equipment	20.00%	72,354	7,235
33	341.1	Transportation Equipment - Golf Carts	7.83%	-	-
34	342	Stores Equipment	4.00%	-	-
35	343	Tools and Work Equipment	5.00%	-	-
36	344	Laboratory Equipment	10.00%	-	-
37	345	Power Operated Equipment	5.00%	-	-
38	346	Communications Equipment	10.00%	-	-
39	347	Miscellaneous Equipment	10.00%	-	-
40	347.1	Miscellaneous Equipment - CNG	3.33%	-	-
41	348	Other Tangible Plant	10.00%	-	-
43		Subtotal		$ 7,428,064	$ 237,349
45	903	Land and Land Rights	0.00%	$ -	$ -
46	904	Structures and Improvements	2.56%	-	-
47	940	Office Furniture and Fixtures	6.67%	-	-
48	940.1	Computers and Software	20.00%	-	-
49	940.2	Customer First	5.00%	-	-
50	955	Power Generation	5.00%	-	-
51	995	Power Operated Equipment	5.00%	-	-
52		Subtotal		$ -	$ -
54		Total		$ 7,428,064	$ 237,349

SUPPORTING SCHEDULE
Work papers

RECAP SCHEDULES:
B-2, page 4

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

Exhibit
Schedule B-2
Page 4.5
Witness: Bourassa

Reconciliation of A/D to A/D Reconstruction

Line No.	Acct. No.	Description	Original Cost	B-2 Adjustments	Adjusted Original Cost	Plant Per Reconstruction	Difference
6	108	A/D Unclassified	$ (1,139,835)	$ -	$ (1,139,835)	$ -	$ 1,139,835
7	301	Organization Cost	-	-	-	-	-
8	302	Franchise Cost	-	-	-	-	-
9	303	Land and Land Rights	383	-	383	-	(383)
10	304	Structures and Improvements	13,761,667	(4,778)	13,756,889	14,128,260	371,371
11	305	Collecting and Impounding Res.	-	-	-	-	-
12	306	Lake River and Other Intakes	-	-	-	-	-
13	307	Wells and Springs	3,050,006	89,067	3,139,072	2,980,937	(158,135)
14	308	Infiltration Galleries and Tunnels	-	-	-	-	-
15	309	Supply Mains	583,343	(6,370)	576,973	321,760	(255,213)
16	310	Power Generation Equipment	1,746,997	(4,640)	1,742,357	333,558	(1,408,799)
17	310.1	Solar Generator	-	-	-	1,574,138	1,574,138
18	311	Electric Pumping Equipment	3,534,848	45,241	3,580,089	3,424,285	(155,804)
19	320	Water Treatment Equipment	2,981,334	(2,303)	2,979,031	459,514	(2,519,517)
20	320.1	Water Treatment Plant	-	(7,954)	(7,954)	2,021,928	2,029,882
21	320.2	Chemical Solution Feeders	-	(4,903)	(4,903)	14,833	19,736
22	330	Dist. Reservoirs & Standpipe	771,117	11,678	782,794	11,678	(771,116)
23	330.1	Storage tanks	-	(146)	(146)	293,859	294,004
24	330.2	Pressure Tanks	-	-	-	487,805	487,805
25	331	Trans. and Dist. Mains	16,866,125	(3,881)	16,862,244	16,848,750	(13,494)
26	333	Services	3,613,379	5,377	3,618,756	3,531,916	(86,840)
27	334	Meters	7,263,354	43,140	7,306,494	6,368,388	(938,106)
28	335	Hydrants	1,387,565	2,686	1,390,251	1,165,378	(224,873)
29	336	Backflow Prevention Devices	68,198	(60)	68,138	69,798	1,660
30	339	Other Plant and Misc. Equip.	331,405	(2,056)	329,349	329,474	125
31	340	Office Furniture and Fixtures	791,454	526	791,980	698,115	(93,866)
32	340.1	Computers and Software	-	(6,280)	(6,280)	35,539	41,819
33	341	Transportation Equipment	1,054,298	5,423	1,059,721	814,573	(245,147)
34	341.1	Transportation Equipment - Golf C	-	-	-	25,395	25,395
35	342	Stores Equipment	24,602	-	24,602	25,253	651
36	343	Tools and Work Equipment	58,138	(104)	58,034	55,812	(2,221)
37	344	Laboratory Equipment	9,964	-	9,964	13,568	3,604
38	345	Power Operated Equipment	15,724	-	15,724	15,063	(661)
39	346	Communications Equipment	667,012	(5,788)	661,224	772,378	111,154
40	347	Miscellaneous Equipment	248,496	(1,002)	247,494	11,038	(236,456)
41	347.1	Miscellaneous Equipment - CNG	-	-	-	131,557	131,557
42	348	Other Tangible Plant	79,689	(0)	79,689	130,462	50,773
43						-	-
44		TOTALS	$ 57,769,263	$ 152,871	$ 57,922,133	$ 57,095,013	$ (827,121)

SUPPORTING SCHEDULE
B-2, pages 4.1 through 4.4
B-2, pages 3.6 through 3.10

RECAP SCHEDULES:
B-2, page 4

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
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	$ 47,178,391	$ 9,426,295
6			
7	Book balance at End of Test Year	46,466,580	7,929,473
8			
9	Increase (decrease)	$ 711,810	$ 1,496,822
10			
11			
12	Adjustment to CIAC/AA CIAC	$ 711,810	$ (1,496,822)
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			

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year ended December 31, 2024
Original Cost Rate Base Proforma Adjustments
Contributions-in-aid of Construction and Amortization
Adjustment 4

Exhibit
Rebuttal Schedule B-2
Page 5.1
Witness: Bourassa

Line No.			Depr'n Rate	Decision Balance at 12/31/2016	2017 Activity	Balance at 12/31/2017	2018 Activity	Balance at 12/31/2018	2019 Activity	Balance at 12/31/2019	2020 Activity	Balance at 12/31/2020	2021 Activity	Balance at 12/31/2021
1	301 and 303	Organization and Land Contributed	0.00%	$ 92,494	$ 59,404	$ 151,898	$ 77,167	$ 229,065		$ 229,065		$ 229,065		$ 229,065
2														
3	304	Structures and Improvements	3.33%	-	374,999	374,999	158,475	533,475		533,475		533,475		533,475
4														
5														
6		Amortization			6,244		15,126		17,765		17,765		17,768	
7		Accum Amort.		-		6,244		21,370		39,135		56,899		74,664
8														
9	307	Wells & Springs Contributed	3.33%	661,708	36,144	697,852	946,799	1,634,651		1,634,651		1,634,651	1,200,000	2,834,651
10														
11														
12		Amortization			22,304		38,670		54,434		54,434		74,414	
13		2003 CIAC Correction												
14		Accum Amort.		188,189		210,493		249,162		303,596		358,030		432,444
15														
16	309	Raw Water Supply Mains	2.00%	-	951,557	951,557	515,506	1,467,063		1,467,063		1,467,063		1,467,063
17														
18		Amortization			9,516		24,186		29,341		29,341		29,341	
19		Accum Amort.		-		9,516		33,702		63,043		92,384		121,726
20														
21	311	Pumping Equipment - Contributed	12.50%	40,572	246,926	246,926	607,593	854,518		854,518		854,518		854,518
22		Fully Amortized CIAC			(40,572)									
23														
24		Amortization			15,433		68,840		106,815		106,815		106,815	
25		Accum Amort.		40,572		56,005		124,845		231,660		338,475		445,290
26														
27	320	Water Treatment Equipment	3.33%	-	112,017	112,017	805,176	917,193		917,193		917,193		917,193
28														
29		Amortization			1,865		17,136		30,543		30,543		30,543	
30		Accum Amort.		-		1,865		19,001		49,544		80,087		110,629
31														
32	330	Distribution Reservoir and Standpipes	2.22%	-	581,175	581,175		581,175	-	581,175	-	581,175	-	581,175
33														
34		Amortization			5,812		12,902		11,624		11,624		11,624	
35		Accum Amort.				5,812		18,714		30,337		41,961		53,584
36														
37	331	Trans/Dist Main Contributed	2.00%	17,155,522	6,533,522	23,689,044	4,199,002	27,888,046	312,836	28,200,883	287,947	28,488,830	1,105,312	29,594,142
38														
39		Amortization			408,446		515,771		560,889		566,657		580,830	
40		Accum Amort.		1,745,889		2,154,335		2,670,106		3,230,995		3,797,652		4,378,722
41														
42	333	Services Contributed	3.33%	1,034,923	629,998	1,664,921	121,430	1,777,351	61,672	1,839,023	5,517	1,844,540	8,907	1,853,447
43		2003 CIAC Correction												
44														
45		Amortization			44,803		57,164		60,213		61,331		61,571	
46		2003 CIAC Correction												
47		Accum Amort.		217,269		262,072		319,236		379,449		440,779		502,351
48														
49	334	Meters Contributed	8.33%	41,899		41,899		41,899		41,899		41,899		41,899
50		Fully Amortized CIAC												
51														
52		Amortization												
53		2001 CIAC Correction												
54		Accum Amort.		41,899		41,899		41,899		41,899		41,899		41,899
55														
56	335	Hydrants Contributed	2.00%	435,449	606,970	1,042,419	160,077	1,202,496	15,670	1,218,166	17,146	1,235,312	61,681	1,297,193
57														
58		Amortization			14,779		22,449		24,297		24,535		25,325	
59		Accum Amort.		53,965		68,744		91,193		115,399		139,934		165,259
60														
61	339	Other Plant	6.67%	13,750		13,750		13,750		13,750		13,750		13,750
62														
63		Amortization			917		917		917		917		917	
64		Accum Amort.		3,210		4,127		5,044		5,961		6,879		7,796
65														
66	346	Communication Equipment	10.00%	-		-	133,687	133,687		133,687		133,687		133,687
67														
68		Amortization			-		6,684		13,369		13,369		13,369	
69		Accum Amort.		-		-		6,684		20,053		33,422		46,790
70		**Total CIAC Water**		$ 19,466,317	$ 10,123,713	$ 29,590,030	$ 7,724,911	$ 37,274,369	$ 590,179	$ 37,864,547	$ 356,010	$ 37,975,156	$ 2,376,166	$ 40,351,258
71														
72														
73		**Total Accum Amort.**		$ 2,290,993	$ 530,117	$ 2,821,110	$ 779,846	$ 3,600,956	$ 910,113	$ 4,511,071	$ 917,570	$ 5,428,641	$ 952,513	$ 6,381,153

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year ended December 31, 2024
Original Cost Rate Base Proforma Adjustments
Contributions-in-aid of Construction and Amortization
Adjustment 4

Exhibit
Rebuttal Schedule B-2
Page 5.2
Witness: Bourassa

Line No.			Depr'n Rate	2022 Activity	Balance at 12/31/2022	2023 Activity	Balance at 12/31/2023	2024 Activity	Balance at 12/31/2024	PTY Activity	PTY
1	301 and 303	Organization and Land Contributed	0.00%		$ 329,065	$ 586,060	$ 915,125		$ 915,125		$ 915,125
2											
3	304	Structures and Improvements	3.33%		533,475		533,475		533,475		533,475
4											
5											
6		Amortization		17,765		17,765		17,765			
7		Accum Amort.			92,429		110,193		127,958		127,958
8											
9	307	Wells & Springs Contributed	3.33%		2,834,651		2,834,651	5,537,723	8,372,374	603,349	8,975,724
10											
11											
12		Amortization		94,394		94,394		186,597		10,046	
13		2003 CIAC Correction									
14		Accum Amort.			526,838		621,232		807,829		807,829
15											
16	309	Raw Water Supply Mains	2.00%		1,467,063		1,467,063		1,467,063		1,467,063
17											
18		Amortization		29,341		29,341		29,341			
19		Accum Amort.			151,067		180,408		209,749		209,749
20											
21	311	Pumping Equipment - Contributed	12.50%		854,518		854,518		854,518		854,518
22		Fully Amortized CIAC									
23											
24		Amortization		106,815		106,815		106,815			
25		Accum Amort.			552,104		658,919		765,734		765,734
26											
27	320	Water Treatment Equipment	3.33%		917,193		917,193		917,193		917,193
28											
29		Amortization		30,543		30,543		30,543			
30		Accum Amort.			141,172		171,714		202,257		202,257
31											
32	330	Distribution Reservoir and Standpipes	2.22%		581,175		581,175		581,175		581,175
33											
34		Amortization		11,624		11,624		11,624			
35		Accum Amort.			65,208		76,831		88,455		88,455
36											
37	331	Trans/Dist Main Contributed	2.00%		29,594,142		29,594,142		29,594,142		29,594,142
38											
39		Amortization		591,883		591,883		591,883			
40		Accum Amort.			4,970,605		5,562,487		6,154,370		6,154,370
41											
42	333	Services Contributed	3.33%		1,853,447		1,853,447		1,853,447		1,853,447
43		2003 CIAC Correction									
44											
45		Amortization		61,720		61,720		61,720			
46		2003 CIAC Correction									
47		Accum Amort.			564,071		625,791		687,510		687,510
48											
49	334	Meters Contributed	8.33%		41,899		41,899		41,899		41,899
50		Fully Amortized CIAC									
51											
52		Amortization									
53		2001 CIAC Correction									
54		Accum Amort.			41,899		41,899		41,899		41,899
55											
56	335	Hydrants Contributed	2.00%		1,297,193		1,297,193		1,297,193		1,297,193
57											
58		Amortization		25,944		25,944		25,944			
59		Accum Amort.			191,203		217,147		243,091		243,091
60											
61	339	Other Plant	6.67%		13,750		13,750		13,750		13,750
62											
63		Amortization		917		917		917			
64		Accum Amort.			8,713		9,630		10,547		10,547
65											
66	346	Communication Equipment	10.00%		133,687		133,687		133,687		133,687
67											
68		Amortization		13,369		13,369		13,369			
69		Accum Amort.			60,159		73,528		86,896		86,896
70		**Total CIAC Water**		$ -	$ 40,351,259	$ 586,060	$ 41,037,319	$ 5,537,723	$ 46,575,042	$ 603,349	$ 47,178,391
71											
72											
73		**Total Accum Amort.**		$ 964,313	$ 7,365,466	$ 964,313	$ 8,329,779	$ 1,076,516	$ 9,406,295	$ 10,046	$ 9,406,295

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

Exhibit
Schedule B-2
Page 6
Witness: Bourassa

Line No.			
1			
2			
3			
4	Computed balance at End of Test Year	$	6,827,331
5			
6	Book balance at End of Test Year		6,320,823
7			
8	Increase (decrease)	$	506,509
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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35			

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

Exhibit
Schedule B-2
Page 6.1
Witness: Bourassa

Line No.		Decision Balance 12/31/2016	2017 Additions	2017 Balance 12/31/2017	2018 Additions	2018 Balance 12/31/2018	2019 Additions	2019 Balance 12/31/2019
1								
2								
3								
4								
5	AIAC	$ 16,306,103	$ -	$ 9,298,376	$ -	$ 9,242,557	$ -	$ 5,639,408
6								
7	Details							
8	Additions		954,872		-			
9	Refunds		(201,109)		(55,818.38)		(25,837.26)	
10	AIAC to CIAC		(7,761,491)		-		(3,577,311.83)	
11	AIAC in Progress							
12								
13								
14	Total AIAC	$ 16,306,103	$ (7,007,727)	$ 9,298,376	$ (55,818)	$ 9,242,557	$ (3,603,149)	$ 5,639,408
15								
16								
17								
18								
19								
20								
21								
22								
23								

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

Exhibit
Schedule B-2
Page 6.2
Witness: Bourassa

Line No.		2020		2021		2022	
		Additions	Balance 12/31/2020	Additions	Balance 12/31/2021	Additions	Balance 12/31/2022
5	AIAC	$ -	$ 5,333,692	$ -	$ 3,621,361	$ -	$ 3,589,524
7	Details						
8	Additions	27,446.80		702,397		-	
9	Refunds	(22,552.55)		(38,628)		(31,837)	
10	AIAC to CIAC	(310,610.29)		(2,376,100)		-	
11	AIAC in Progress						
14	Total AIAC	$ (305,716)	$ 5,333,692	$ (1,712,331)	$ 3,621,361	$ (31,837)	$ 3,589,524
17			5,333,996.11		3,621,617.20		3,590,743.26

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

Exhibit
Schedule B-2
Page 6.3
Witness: Bourassa

Line No.		2023		2024		TEST Year End	
		Additions	Balance 12/31/2023	Additions	Balance 12/31/2024	Additions	Balance 12/31/2024
5	AIAC	$ -	$ 3,548,629	$ -	$ 6,827,331	$ -	$ 6,827,331
7	Details						
8	Additions			3,361,282			
9	Refunds	(40,896)		(82,579)			
10	AIAC to CIAC						
11	AIAC in Progress						
14	Total AIAC	$ (40,896)	$ 3,548,629	$ 3,278,703	$ 6,827,331	$ -	$ 6,827,331
17			3,549,847.69		6,428,932.52		

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

Exhibit
Schedule B-2
Page 7.0
Witness: Bourassa

Line No.	Description	Book	Tax	Difference	Tax Rate	ADIT Impact
1	PTY Plant	$ 8,046,963	$ 8,046,963	$ -	24.87%	$ -
2	CWIP Transfers	7,428,064	7,428,064	-	24.87%	-
3	Capitalized Overhead	(1,828,934)	(1,828,934)	-	24.87%	-
4	PTY Plant A/D	151,035	196,195	45,160	24.87%	11,232
5	CWIP Transfers A/D	237,349	156,629	(80,720)	24.87%	(20,076)
6	Capitalized Overhead A/D	(146,270)	(207,753)	(61,484)	24.87%	(15,292)
7	A/D Reconciliation Adjustment	(827,121)	-	827,121	24.87%	205,713
8	Net CIAC Adjustment	(785,011)	-	785,011	24.87%	195,240
9						
10	Increase(decrease) in ADIT	$ 12,276,075	$ 13,791,163	$ 1,515,088		$ 376,818
11						
12	Computed 2024 ADIT					$ 829,154
13	Increase(decrease) in ADIT from above					376,818
14	Adjusted ADIT					$ 1,205,972
15						
16						
17	Adjusted ADIT					$ 1,205,972
18	TY ADIT per Books					90,236
19	Adjustment to ADIT					$ 1,115,735
20						
21	SUPPORTING SCHEDULES					
22	B-2, Page 4.2					
23	B-2, Page 4.3					
24	B-2, Page 4.4					
25	B-2, Page 4.5					
26	B-2, Page 7.1					
27	B-2, Page 7.2					
28	B-2, page 5					
29	Work papers					
30						

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

Exhibit
Schedule B-2
Page 7.1
Witness: Bourassa

Post-Test Year Plant and CWIP Transfers A/D

Line No.	Acct. No.	Description	Life (yrs)	Method	Tax Depr Rate	PTY Plant	PTYP Depreciation	CWIP Transfers	CWIP Transfer Depreciation
6	301	Organization Cost			0.00%	$ -	$ -	$ -	$ -
7	302	Franchise Cost			0.00%	-	-	-	-
8	303	Land and Land Rights			0.00%	-	-	-	-
9	304	Structures and Improvements	25	SL	4.00%	-	-	-	-
10	305	Collecting and Impounding Res.	25	SL	4.00%	-	-	-	-
11	306	Lake River and Other Intakes	25	SL	4.00%	-	-	-	-
12	307	Wells and Springs	25	SL	4.00%	6,757,850	135,157	1,102,732	22,055
13	308	Infiltration Galleries and Tunnels	25	SL	4.00%	-	-	-	-
14	309	Supply Mains	25	SL	4.00%	-	-	6,298	126
15	310	Power Generation Equipment	25	SL	4.00%	-	-	-	-
16	310.1	Solar Generator	25	SL	4.00%	-	-	-	-
17	311	Electric Pumping Equipment	25	SL	4.00%	307,500		1,666,893	33,338
18	320	Water Treatment Equipment	25	SL	4.00%	-	-	-	-
19	320.1	Water Treatment Plant	25	SL	4.00%	-	-	748,503	14,970
20	320.2	Chemical Solution Feeders	25	SL	4.00%	20,625	413	-	-
21	330	Dist. Reservoirs & Standpipe	25	SL	4.00%	-	-	1,052,044	21,041
22	330.1	Storage tanks	25	SL	4.00%	-	-	-	-
23	330.2	Pressure Tanks	25	SL	4.00%	-	-	-	-
24	331	Trans. and Dist. Mains	25	SL	4.00%	609,363	12,187	174,133	3,483
25	333	Services	25	SL	4.00%	110,000	2,200	657,025	13,140
26	334	Meters	25	SL	4.00%	210,000	4,200	1,596,900	31,938
27	335	Hydrants	25	SL	4.00%	15,125	303	322,693	6,454
28	336	Backflow Prevention Devices	25	SL	4.00%	-	-	-	-
29	339	Other Plant and Misc. Equip.	25	SL	4.00%	-	-	-	-
30	340	Office Furniture and Fixtures	5	SL	20.00%	-	-	28,488	2,849
31	340.1	Computers and Software	3	SL	33.33%	-	-	-	-
32	341	Transportation Equipment	5	SL	20.00%	-	-	72,354	7,235
33	341.1	Transportation Equipment - Golf Carts	5	SL	20.00%	-	-	-	-
34	342	Stores Equipment	7	MACRS	14.29%	-	-	-	-
35	343	Tools and Work Equipment	7	MACRS	14.29%	16,500	2,358	-	-
36	344	Laboratory Equipment	7	MACRS	14.29%	-	-	-	-
37	345	Power Operated Equipment	10	MACRS	10.00%	-	-	-	-
38	346	Communications Equipment	5	MACRS	20.00%	-	-	-	-
39	347	Miscellaneous Equipment	10	MACRS	10.00%	-	-	-	-
40	347.1	Miscellaneous Equipment - CNG	25	SL	4.00%	-	-	-	
41	348	Other Tangible Plant	25	SL	4.00%	-	-	-	
42									
43		Subtotal				$ 8,046,963	$ 156,817	$ 7,428,064	$ 156,629
44									
45	903	Land and Land Rights			0.00%	$ -	$ -	$ -	$ -
46	904	Structures and Improvements	25	SL	4.00%	-	-	-	-
47	940	Office Furniture and Fixtures	5	SL	20.00%	-	-	-	-
48	940.1	Computers and Software	3	SL	33.33%	236,265.27	39,377.54	-	-
49	940.2	Customer First	3	SL	33.33%	-	-	-	-
50	955	Power Generation	25	SL	4.00%	-	-	-	-
51	995	Power Operated Equipment	25	SL	4.00%	-	-	-	-
52	997	Miscellaneous Equipment	26	SL	4.00%	-	-	-	
53		Subtotal				$ 236,265	$ 39,378	$ -	$ -
54									
55		Total				$ 8,283,228	$ 196,195	$ 7,428,064	$ 156,629
56									
57									
58	SUPPORTING SCHEDULE					RECAP SCHEDULES:			
59	Work papers					B-2, page 4			
60									

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

Exhibit
Schedule B-2
Page 7.2
Witness: Bourassa

Line No.	Asct. No.	Description	7.5 2017	6.5 2018	5.5 2019	4.5 2020	3.5 2021	2.5 2022	1.5 2023	0.5 2024	Total	Life (yrs)	Method	Tax Depr Rate	2017-2024 Capitalized OH Tax Depreciation 1/2 Year Conv.
1		Capitalized Overhead Adjustments													
6	108	A/D Unclassified	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			0.00%	$ -
7	301	Organization Cost	-	-	-	-	-	-	-	-	-			0.00%	-
8	302	Franchise Cost	-	-	-	-	-	-	-	-	-			0.00%	-
9	303	Land and Land Rights	-	(592)	(14)	(16,833)	(52)	(16)	(124)	(8,269)	(25,901)			0.00%	-
10	304	Structures and Improvements	-	(2,937)	(698)	(872)	(475)	(25,867)	(32,734)	(2,398)	(65,971)	25	SL	4.00%	(5,739.16)
11	305	Collecting and Impounding Res.	-	-	-	-	-	-	-	-	-	25	SL	4.00%	-
12	306	Lake River and Other Intakes	-	-	-	-	-	-	-	-	-	25	SL	4.00%	-
13	307	Wells and Springs	-	(30,602)	(21,209)	(37,136)	(112,612)	(61,557)	(57,853)	(274,858)	(596,027)	25	SL	4.00%	(50,224.77)
14	308	Infiltration Galleries and Tunnels	-	-	-	-	-	-	-	-	-	25	SL	4.00%	-
15	309	Supply Mains	-	(15,240)	(2,517)	(253)	(14,978)	(53,708)	(13,940)	(36)	(100,673)	25	SL	4.00%	(12,866.70)
16	310	Power Generation Equipment	-	(13,464)	-	-	(3)	(37)	(3,451)	(18)	(16,972)	25	SL	4.00%	(3,712.09)
17	310.1	Solar Generator	-	-	-	-	-	-	-	-	-	25	SL	4.00%	-
18	311	Electric Pumping Equipment	-	(16,481)	(28,543)	(37,350)	(10,758)	(42,050)	(20,235)	(39,906)	(195,325)	25	SL	4.00%	(25,010.86)
19	320	Water Treatment Equipment	-	-	-	-	(80)	(2,664)	(23,420)	(54,091)	(80,275)	25	SL	4.00%	(2,796.68)
20	320.1	Water Treatment Plant	-	(18,025)	(16,960)	(24,591)	(38,972)	(49,315)	(21,536)	-	(169,400)	25	SL	4.00%	(24,523.88)
21	320.2	Chemical Solution Feeders	-	(24)	(4,285)	(2,613)	-	349	(147)	-	(6,720)	25	SL	4.00%	(1,393.18)
22	330	Dist. Reservoirs & Standpipe	-	-	-	-	-	-	(0)	(0)	(1)	25	SL	4.00%	(0.02)
23	330.1	Storage tanks	-	-	-	-	(1,807)	-	(158)	-	(1,965)	25	SL	4.00%	(262.45)
24	330.2	Pressure Tanks	-	-	-	-	-	-	-	-	-	25	SL	4.00%	-
25	331	Trans. and Dist. Mains	-	(42,110)	(12,909)	(11,596)	(10,755)	(16,566)	(53,310)	(59,756)	(207,004)	25	SL	4.00%	(23,432.02)
26	333	Services	-	(3,996)	(2,797)	(2,779)	(5,494)	(2,678)	(60,588)	(102,726)	(181,058)	25	SL	4.00%	(8,881.41)
27	334	Meters	-	(15,477)	(11,459)	(14,565)	(13,576)	(34,935)	(14,360)	-	(104,372)	25	SL	4.00%	(15,422.49)
28	335	Hydrants	-	(127)	(943)	(514)	(1,149)	(1,688)	(9,469)	(7,587)	(21,497)	25	SL	4.00%	(1,383.73)
29	336	Backflow Prevention Devices	-	(139)	-	-	-	-	-	-	(139)	25	SL	4.00%	(36.22)
30	339	Other Plant and Misc. Equip.	-	(1,598)	78	(548)	(9)	(6,779)	(938)	-	(9,796)	25	SL	4.00%	(1,232.77)
31	340	Office Furniture and Fixtures	-	(431)	(22)	(1)	-	-	(2,287)	-	(2,741)	5	SL	20.00%	(1,271.74)
32	340.1	Computers and Software	-	(2,486)	(171)	(1,496)	(660)	(1,833)	(399)	-	(7,056)	3	SL	33.33%	(10,467.18)
33	341	Transportation Equipment	-	-	-	-	-	(1,077)	(4,245)	-	(5,322)	5	SL	20.00%	(1,812.19)
34	341.1	Transportation Equipment - Golf Carts	-	-	-	-	-	-	-	-	-	5	SL	20.00%	-
35	342	Stores Equipment	-	-	-	-	-	-	-	-	-	7	MACRS		-
36	343	Tools and Work Equipment	-	(1,014)	(233)	(50)	(248)	(518)	(28)	(66)	(2,158)	7	MACRS		(1,692.62)
37	344	Laboratory Equipment	-	-	-	-	-	-	-	-	-	7	MACRS		-
38	345	Power Operated Equipment	-	-	-	-	-	-	-	-	-	10	MACRS		-
39	346	Communications Equipment	-	(1,793)	(1,817)	(3,098)	(4)	(3,512)	(7,131)	(5,616)	(22,970)	5	MACRS		(13,863.40)
40	347	Miscellaneous Equipment	-	-	-	(521)	(42)	-	(5,022)	-	(5,585)	10	MACRS		(1,757.79)
40	347.1	Miscellaneous Equipment - CNG	-	-	-	-	-	-	-	-	-	25	SL	4.00%	-
40	349	Other Tangible Plant	-	-	-	-	-	-	(0)	(0)	(0)	25	SL	4.00%	(0.02)
40											-				
40		TOTALS	$ -	$(166,547)	$(104,496)	$(154,821)	$(211,876)	$(304,473)	$(331,397)	$(555,320)	$(1,828,933)				$ (207,753)
43															
44															
45	SUPPORTING SCHEDULE			RECAP SCHEDULES:											
46	Work papers			B-2, page 3											

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

Exhibit
Schedule B-2
Page 8
Witness: Bourassa

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

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

Exhibit
Schedule B-2
Page 8.1
Witness: Bouras

Line No.	Last Rate Case Decision	Water	Waste Water	Total
1	EADIT Balance 12.31.2017	########	$ 2,236,878	$ 4,268,037
2	Amortization Period:	27.03	25.06	
3	Annual Amortization	$ 75,145	$ 89,261	$ 164,406
4	Start Date:	1/1/2018	1/1/2018	
5	Tax Rate:	24.870%	24.870%	
6				
7			EADIT Amortization Activity	
8	Year	Months	Opening Balance	Amortization	Ending Balance
9	2018	12	$ 2,031,159	$ 75,145	$ 1,956,014
10	2019	12	1,956,014	75,145	1,880,870
11	2020	12	1,880,870	75,145	1,805,725
12	2021	12	1,805,725	75,145	1,730,581
13	2022	12	1,730,581	75,145	1,655,436
14	2023	12	1,655,436	75,145	1,580,291
15	2024	12	1,580,291	75,145	1,505,147
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					

RECAP SCHEDULES:
B-2, page 2

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

Exhibit
Schedule B-5
Page 1
Witness: Bourassa

Line No.	Description	Proforma Test Year Amount[1]	Revenue Lag (Lead) Days	Expense Lag (Lead) Days	Net Lag (Lead) Days Col. C - Col. D	Lead/Lag Factor Col. E/365	Cash Working Capital Required Col. B * Col. F
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
7	OPERATING EXPENSES						
8	Salaries and Wages	$ -	44.29	-	44.29	0.12133956	$ -
9	Purchased Water	237,928	44.29	47.89	(3.60)	(0.00986592)	(2,347)
10	Purchased Power	1,626,446	44.29	51.34	(7.05)	(0.01931797)	(31,420)
11	Chemicals	1,220,885	44.29	40.06	4.23	0.01158614	14,145
12	Fuel for Power Production	0	44.29	-	44.29	0.12133956	0
13	Materials and Supplies	93,474	44.29	29.91	14.38	0.03939436	3,682
14	Contractual Services - Engineering	-	44.29	-	44.29	0.12133956	-
15	Contractual Services - Accounting	-	44.29	-	44.29	0.12133956	-
16	Contractual Services - Legal	47,202	44.29	70.62	(26.33)	(0.07213989)	(3,405)
17	Contractual Services - Management	4,553,839	44.29	35.00	9.29	0.02544915	115,891
18	Contractual Services - Testing	93,139	44.29	45.88	(1.59)	(0.00435907)	(406)
19	Contractual Services - Other	234,557	44.29	71.50	(27.21)	(0.07455085)	(17,486)
20	Rental of Building/Real Property	-	44.29	-	44.29	0.12133956	-
21	Rental of Equipment	22,906	44.29	15.81	28.48	0.07802449	1,787
22	Transportation	159,379	44.29	42.08	2.21	0.00605189	965
23	Insurance - Vehicle	9,448	44.29	(182.50)	226.79	0.62133956	5,871
24	Insurance - General Liability	116,161	44.29	(182.50)	226.79	0.62133956	72,176
25	Advertising Expense	38,036	44.29	60.45	(16.16)	(0.04427688)	(1,684)
26	Water Conservation Expense	86,790	44.29	11.34	32.95	0.09027107	7,835
27	Miscellaneous	267,146	44.29	44.20	0.09	0.00024367	65
28	Customer Deposit Interest	-	44.29	184.00	(139.71)	(0.38277003)	-
31	TAXES						
32	General Taxes-Property[1]	681,486	44.29	213.96	(169.67)	(0.46484765)	$ (316,787)
33	General Taxes-Other	16,087	44.29	-	44.29	0.12133956	1,952
34	Income Tax[1]	1,365,365	44.29	37.00	7.29	0.01996970	27,266
36	OTHER						
37	Interest expense	1,824,548	44.29	50.00	(5.71)	(0.01564674)	(28,548)
39	TOTAL	$ 12,694,822		WORKING CASH REQUIREMENT			$ (150,450)

[1]At proposed rates.

SUPPORTING SCHEDULES
Work papers

RECAP SCHEDULES:
B-2, page 2

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

Exhibit
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	$ 15,858,901	$ 108,225	$ 15,967,126	$ 6,203,028	$ 22,170,154
3	Other Water Revenues	184,885	-	184,885		184,885
4	**Total Operating Revenues**	$ 16,043,785	$ 108,225	$ 16,152,011	$ 6,203,028	$ 22,355,039
5	**Operating Expenses**					
6	Salaries and Wages	$ -	$ -	$ -	$ -	$ -
7	Purchased Water	237,928	-	237,928	-	237,928
8	Purchased Power	1,623,934	2,513	1,626,446	-	1,626,446
9	Chemicals	1,243,799	(22,914)	1,220,885	-	1,220,885
10	Fuel for Power Production	(614)	614	0	-	0
11	Materials and Supplies	93,474	-	93,474	-	93,474
12	Contractual Services - Engineering	-	-	-	-	-
13	Contractual Services - Accounting	-	-	-	-	-
14	Contractual Services - Legal	47,202	-	47,202	-	47,202
15	Contractual Services - Management	4,467,841	85,998	4,553,839	-	4,553,839
16	Contractual Services - Testing	93,139	-	93,139	-	93,139
17	Contractual Services - Other	234,557	-	234,557	-	234,557
18	Rental of Building/Real Property	-	-	-	-	-
19	Rental of Equipment	22,906	-	22,906	-	22,906
20	Transportation	159,379	-	159,379	-	159,379
21	Insurance - Vehicle	9,448	-	9,448	-	9,448
22	Insurance - General Liability	116,161	-	116,161	-	116,161
23	Advertising Expense	44,673	(6,637)	38,036	-	38,036
24	Reg. Commission Exp. - Rate Case	-	-	-	-	-
25	Reg. Commission Exp. - Other	-	-	-	-	-
26	Water Conservation Expense	87,590	(800)	86,790	-	86,790
27	Bad Debt Expense	124,402	28,472	152,874	58,710	211,584
28	Miscellaneous	267,146	-	267,146	-	267,146
29	Depreciation & Amortization	4,758,379	621,518	5,379,897	-	5,379,897
30	Taxes Other Than Income	16,087	-	16,087	-	16,087
31	Property Taxes	609,678	(6,011)	603,667	77,819	681,486
32	Income Tax	573,369	(716,804)	(143,435)	1,508,799	1,365,365
33	Customer Deposit Interest	-	-	-	-	-
34	**Total Operating Expenses**	$ 14,830,479	$ (14,051)	$ 14,816,428	$ 1,645,328	$ 16,461,756
35	**Operating Income**	$ 1,213,307	$ 122,276	$ 1,335,583	$ 4,557,700	$ 5,893,283
36	**Other Income (Expense)**					
37	Interest and Dividend Income	-	-	-		-
38	AFUDC Income	253,107	-	253,107		253,107
39	Miscellaneous Non-Utility Expenses	12,871	-	12,871		12,871
40	Interest Expense	401,231	(2,225,779)	(1,824,548)		(1,824,548)
41	Non Utility Income	-				
42						
43	**Total Other Income (Expense)**	$ 667,210	$ (2,225,779)	$ (1,558,569)	$ -	$ (1,558,569)
44	**Net Profit (Loss)**	$ 1,880,517	$ (2,103,503)	$ (222,986)	$ 4,557,700	$ 4,334,714
45						
46	SUPPORTING SCHEDULES:				RECAP SCHEDULES:	
47	C-1, page 2				A-1	
48	E-2					
49						

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
dba Liberty Utilities
Test Year Ended December 31, 2024
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 Intentionally Left Blank	6 Revenue Accrual Correction	7 Bad Debt Expense	8 Shared service Allocations Adjustment	9 Intentionally Left Blank
1	**Revenues**										
2	Metered Water Revenues	$ 15,858,901				$ 153,225		$ (45,000)			
3	Other Water Revenues	184,885									
4	**Total Operating Revenues**	$ 16,043,785	$ -	$ -	$ -	$ 153,225	$ -	$ (45,000)	$ -		$ -
5	**Operating Expenses**										
6	Salaries and Wages	$ -									
7	Purchased Water	237,928									
8	Purchased Power	1,623,934				2,513					
9	Chemicals	1,243,799				1,924					
10	Fuel for Power Production	(614)									
11	Materials and Supplies	93,474									
12	Contractual Services - Engineering	-									
13	Contractual Services - Accounting	-									
14	Contractual Services - Legal	47,202									
15	Contractual Services - Management	4,467,841								47,176	-
16	Contractual Services - Testing	93,139									
17	Contractual Services - Other	234,557									
18	Rental of Building/Real Property	-									
19	Rental of Equipment	22,906									
20	Transportation	159,379									
21	Insurance - Vehicle	9,448									
22	Insurance - General Liability	116,161									
23	Regulatory Commission Expense	44,673									
24	Reg. Commission Exp. - Rate Case	-			-						
25	Reg. Commission Exp. - Other	-									
26	Water Conservation Expense	87,590									
27	Bad Debt Expense	124,402							28,472		
28	Miscellaneous	267,146				-					
29	Depreciation & Amortization	4,758,379	621,518								
30	Taxes Other Than Income	16,087									
31	Property Taxes	609,678		(6,011)							
32	Income Tax	573,369									
33	Customer Deposit Interest	-									
34	**Total Operating Expenses**	$ 14,830,479	$ 621,518	$ (6,011)	$ -	$ 4,437	$ -	$ -	$ 28,472	$ 47,176	$ -
35	**Operating Income**	$ 1,213,307	$ (621,518)	$ 6,011	$ -	$ 148,789	$ -	$ (45,000)	$ (28,472)	$ (47,176)	$ -
36	**Other Income (Expense)**										
37	Interest and Dividend Income	-									
38	AFUDC Income	253,107									
39	Miscellaneous Non-Utility Expenses	12,871									
40	Interest Expense	401,231									
41	Non Utility Income	-									
42		-									
43	**Total Other Income (Expense)**	$ 667,210	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
44	**Net Profit (Loss)**	$ 1,880,517	$ (621,518)	$ 6,011	$ -	$ 148,789	$ -	$ (45,000)	$ (28,472)	$ (47,176)	$ -
45											
46	SUPPORTING SCHEDULES:										
47	C-2										
48	E-2										

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

Exhibit
Schedule C-1
Page 2.2
Witness: Bourassa

Line No.		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						$ 15,967,126	$ 6,203,028	$ 22,170,154
3	Other Water Revenues						184,885		184,885
4	**Total Operating Revenues**	$ -	$ -	$ -	$ -	$ -	$ 16,152,011	$ 6,203,028	$ 22,355,039
5	**Operating Expenses**								
6	Salaries and Wages						$ -		$ -
7	Purchased Water						237,928		237,928
8	Purchased Power		-				1,626,446		1,626,446
9	Chemicals		(24,838)				1,220,885		1,220,885
10	Fuel for Power Production		614				0		0
11	Materials and Supplies						93,474		93,474
12	Contractual Services - Engineering						-		-
13	Contractual Services - Accounting						-		-
14	Contractual Services - Legal		-				47,202		47,202
15	Contractual Services - Management			38,823			4,553,839		4,553,839
16	Contractual Services - Testing						93,139		93,139
17	Contractual Services - Other		-				234,557		234,557
18	Rental of Building/Real Property						-		-
19	Rental of Equipment		-				22,906		22,906
20	Transportation						159,379		159,379
21	Insurance - Vehicle						9,448		9,448
22	Insurance - General Liability						116,161		116,161
23	Regulatory Commission Expense		(6,637)				38,036		38,036
24	Reg. Commission Exp. - Rate Case						-		-
25	Reg. Commission Exp. - Other						-		-
26	Water Conservation Expense	(800)					86,790		86,790
27	Bad Debt Expense						152,874	58,710	211,584
28	Miscellaneous		-				267,146		267,146
29	Depreciation & Amortization						5,379,897		5,379,897
30	Taxes Other Than Income						16,087		16,087
31	Property Taxes						603,667	77,819	681,486
32	Income Tax					(716,804)	(143,435)	1,508,799	1,365,365
33	Customer Deposit Interest						-		-
34	**Total Operating Expenses**	$ (800)	$ (30,861)	$ 38,823	$ -	$ (716,804)	$ 14,816,428	$ 1,645,328	$ 16,461,756
35	**Operating Income**	$ 800	$ 30,861	$ (38,823)	$ -	$ 716,804	$ 1,335,583	$ 4,557,700	$ 5,893,283
36	**Other Income (Expense)**								
37	Interest and Dividend Income				-		-		-
38	AFUDC Income						253,107		253,107
39	Miscellaneous Non-Utility Expenses						12,871		12,871
40	Interest Expense				(2,225,779)		(1,824,548)		(1,824,548)
41	Non Utility Income								
42							-		-
43	**Total Other Income (Expense)**	$ -	$ -	$ -	$ (2,225,779)	$ -	$ (1,558,569)	$ -	$ (1,558,569)
44	**Net Profit (Loss)**	$ 800	$ 30,861	$ (38,823)	$ (2,225,779)	$ 716,804	$ (222,986)	$ 4,557,700	$ 4,334,714
45									
46	SUPPORTING SCHEDULES:								
47	C-2								
48	E-2								

RECAP SCHEDULES:
C-1, page 1

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
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
1								
2		Depreciation	Property	Rate Case	Revenue	Tax Reform	Revenue Accrual	
3		Expense	Taxes	Expense	Annualization	Credit	Correction	
4	Revenues	$ -	$ -	$ -	$ 153,225	$ -	$ (45,000)	$ 108,225
5								
6	Expenses	621,518	(6,011)	-	4,437	-	-	619,944
7								
8	Operating							
9	Income	(621,518)	6,011	-	148,789	-	(45,000)	(511,718)
10								
11	Interest							
12	Expense							-
13	Other							
14	Income /							-
15	Expense							
16								
17	Net Income	$ (621,518)	$ 6,011	$ -	$ 148,789	$ -	$ (45,000)	$ (511,718)
18								
19								
20		Adjustments to Revenues and Expenses						
21		7	8	9	10	11	12	Subtotal
22			Customer First	Cyber Security				
23		Bad Debt	Operating	Operating	Conservation	Other	Labor	
24		Expense	Expense	Expense	Programs	Expense	Adjustment	
25	Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ 108,225
26								
27	Expenses	28,472	47,176	-	(800)	(30,861)	38,823	702,753
28								
29	Operating							
30	Income	(28,472)	(47,176)	-	800	30,861	(38,823)	(594,528)
31								
32	Interest							
33	Expense	-						-
34	Other							
35	Income /							-
36	Expense							
37								
38	Net Income	$ (28,472)	$ (47,176)	$ -	$ 800	$ 30,861	$ (38,823)	$ (594,528)
39								
40								
41		Adjustments to Revenues and Expenses						
42		13	14	15	16			Total
43								
44		Interest	Income					
45		Synchronization	Taxes					
46	Revenues	$ -	$ -					$ 108,225
47								
48	Expenses	-	(716,804)			-		(14,051)
49								
50	Operating							
51	Income	-	716,804	-	-	-	-	122,276
52								
53	Interest							
54	Expense	(2,225,779)						(2,225,779)
55	Other							
56	Income /							-
57	Expense							
58								
59	Net Income	$ (2,225,779)	$ 716,804	$ -	$ -	$ -	$ -	$ (2,103,503)

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
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	101	Plant-in-Service	$ -	$ -	$ -		$ -
2	301	Organization Cost	21,090	(21,090)	-	0.00%	-
3	302	Franchise Cost	-	-	-	0.00%	-
4	303	Land and Land Rights	3,094,055	(3,094,055)	-	0.00%	-
5	304	Structures and Improvements	31,906,016		31,906,016	3.33%	1,062,470
6	305	Collecting and Impounding Res.	-		-	2.50%	-
7	306	Lake River and Other Intakes	-		-	2.50%	-
8	307	Wells and Springs	21,929,952		21,929,952	3.33%	730,267
9	308	Infiltration Galleries and Tunnels	-		-	6.67%	-
10	309	Supply Mains	4,234,667		4,234,667	2.00%	84,693
11	310	Power Generation Equipment	532,059	(224,813)	307,246	5.00%	15,362
12	310.1	Solar Generator	2,247,645		2,247,645	6.67%	149,918
13	311	Electric Pumping Equipment	8,894,977	(739,778)	8,155,199	12.50%	1,019,400
14	320	Water Treatment Equipment	5,602,397		5,602,397	3.33%	186,560
15	320.1	Water Treatment Plant	6,555,421		6,555,421	3.33%	218,296
16	320.2	Chemical Solution Feeders	57,283	(43,742)	13,541	20.00%	2,708
17	330	Dist. Reservoirs & Standpipe	1,052,045		1,052,045	2.22%	23,355
18	330.1	Storage tanks	911,984		911,984	2.22%	20,246
19	330.2	Pressure Tanks	490,054	(486,143)	3,911	5.00%	196
20	331	Trans. and Dist. Mains	51,206,703		51,206,703	2.00%	1,024,134
21	333	Services	7,892,695		7,892,695	3.33%	262,827
22	334	Meters	11,452,831	(1,936,576)	9,516,255	8.33%	792,704
23	335	Hydrants	3,994,755		3,994,755	2.00%	79,895
24	336	Backflow Prevention Devices	101,427	(38,387)	63,040	6.67%	4,205
25	339	Other Plant and Misc. Equip.	434,658	(259,531)	175,127	6.67%	11,681
26	340	Office Furniture and Fixtures	809,113	(650,749)	158,364	6.67%	10,563
27	340.1	Computers and Software	44,717	(26,628)	18,089	20.00%	3,618
28	341	Transportation Equipment	1,035,398	(796,782)	238,616	20.00%	47,723
29	341.1	Transportation Equipment - Golf Carts	29,255		29,255	7.83%	2,291
30	342	Stores Equipment	37,143		37,143	4.00%	1,486
31	343	Tools and Work Equipment	164,631		164,631	5.00%	8,232
32	344	Laboratory Equipment	15,537	(5,803)	9,734	10.00%	973
33	345	Power Operated Equipment	18,956		18,956	5.00%	948
34	346	Communications Equipment	1,607,043	(102,504)	1,504,538	10.00%	150,454
35	347	Miscellaneous Equipment	31,860		31,860	10.00%	3,186
36	347.1	Miscellaneous Equipment - CNG	468,499	-	468,499	3.33%	15,601
37	348	Other Tangible Plant	130,462	(130,462)	-	10.00%	-
38		SUBTOTAL	$ 167,005,324	$ (8,557,043)	$ 158,448,282		$ 5,933,991
39							
40							
41	303	Land and Land Rights	$ 26,060	$ (26,060)	$ -	0.00%	-
42	304	Structures and Improvements	940,326		940,326	2.56%	24,072
43	340	Office Furniture and Fixtures	251,247		251,247	6.67%	16,758
44	340.1	Computers and Software	1,234,029		1,234,029	20.00%	246,806
45	340.2	Customer First	5,897,151		5,897,151	5.00%	294,858
46	955	Power Generation	705		705	5.00%	35
47	995	Power Operated Equipment	116,519		116,519	5.00%	5,826
48		TOTALS	$ 175,471,361	$ (8,583,103)	$ 166,888,258		$ 6,522,346
49							
50				NonAmort. Or			
51			Gross CIAC	Fully Amortized	Net CIAC	Amort. Rate	
52	Less: Amortization of Contributions						
53	303	Land and Land Rights	$ 915,125	(915,125)	-	0.00%	-
54	304	Structures and Improvements	$ 533,475		533,475	3.33%	(17,765)
55	307	Wells and Springs	$ 8,975,724		8,975,724	3.33%	(298,892)
56	309	Raw Water Supply Mains	$ 1,467,063		1,467,063	2.00%	(29,341)
57	311	Electric Pumping Equipment	$ 854,518	$ (854,518)	-	12.50%	-
58	320	Water Treatment Equipment	$ 917,193		917,193	3.33%	(30,543)
59	330	Distribution Reservoir and Standpipes	$ 581,175		581,175	2.22%	(12,902)
60	331	Trans. and Dist. Mains	$ 29,594,142		29,594,142	2.00%	(591,883)
61	333	Services	$ 1,853,447		1,853,447	3.33%	(61,720)
62	334	Meters	$ 41,899		41,899	8.33%	(3,490)
63	335	Hydrants	$ 1,297,193		1,297,193	2.00%	(25,944)
64	346	Communications Equipment	$ 133,687		133,687	10.00%	(13,369)
65	339	Other Plant and Misc. Equip.	13,750		13,750	6.67%	(917)
66			$ 47,178,391	$ (1,769,643)	$ 45,408,747		$ (1,086,765)
67							
68	Amortization of Excess Def. Income Taxes and ITC						
69							$ -
70							-
71	Amortization of EADIT				1,505,147	3.6996%	(55,684)
72							$ (55,684)
73	Total Depreciation Expense						$ 5,379,897
74							
75	Adjusted Test Year Depreciation Expense						4,758,379
76							
77	Increase (decrease) in Depreciation Expense						621,518
78							
79	Adjustment to Revenues and/or Expenses						$ 621,518
80							
81	SUPPORTING SCHEDULE						
82	B-2, page 3						

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

Exhibit
Schedule C-2
Page 3
Witness: Bourassa

Property Taxes

Line No.	DESCRIPTION	Test Year as adjusted	Company Recommended
1	Company Adjusted Test Year Revenues	$ 16,152,011	$ 16,152,011
2	Weight Factor	2	2
3	Subtotal (Line 1 * Line 2)	32,304,021	32,304,021
4	Company Recommended Revenue	16,152,011	22,355,039
5	Subtotal (Line 4 + Line 5)	48,456,032	54,659,060
6	Number of Years	3	3
7	Three Year Average (Line 5 / Line 6)	16,152,011	18,219,687
8	Department of Revenue Multiplier	2	2
9	Revenue Base Value (Line 7 * Line 8)	32,304,021	36,439,373
10	Plus: 10% of CWIP (intentionally excluded)	-	-
11	Less: Net Book Value of Licensed Vehicles	224,685	224,685
12	Full Cash Value (Line 9 + Line 10 - Line 11)	32,079,337	36,214,689
13	Assessment Ratio	16.5%	16.5%
14	Assessment Value (Line 12 * Line 13)	5,293,091	5,975,424
15	Composite Property Tax Rate - Obtained from ADOR	11.4048%	11.4048%
16	Test Year Adjusted Property Tax Expense (Line 14 * Line 15)	$ 603,667	$ 681,486
17	Tax on Parcels	-	-
18	Total Property Taxes (Line 16 + Line 17)	$ 603,667	
19	Test Year Property Taxes	$ 609,678	
20	Adjustment to Test Year Property Taxes (Line 18 - Line 19)	**$ (6,011)**	
21			
22	Property Tax on Company Recommended Revenue (Line 16 + Line 17)		$ 681,486
23	Company Test Year Adjusted Property Tax Expense (Line 18)		$ 603,667
24	Increase in Property Tax Due to Increase in Revenue Requirement		**$ 77,819**
25			
26	Increase in Property Tax Due to Increase in Revenue Requirement (Line 24)		$ 77,819
27	Increase in Revenue Requirement		$ 6,203,028
28	Increase in Property Tax Per Dollar Increase in Revenue (Line 26 / Line 27)		1.25453%
29			
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31			
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Liberty Utilities (Litchfield Park Water & Sewer) 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	$	-
3			
4	Adjustment to Revenue and/or Expense	$	-
5			
6			
7	Proposed Rate Case Expense Surcharge		
8			
9	Estimated Rate Case Expense	$	350,450
10			
11	Estimated Amortization Period in Years		3
12			
13	Annual Rate Case Expense	$	116,817
14			
15	YE number of customers		22,355
16			
17	Monthly Surcharge	$	0.44
18			
19			
20			
21			
22	Reference		
23	Testimony		
24			
25			

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

Exhibit
Schedule C-2
Page 5
Witness: Bourassa

Revenue Annualization

Line No.			
1			
2			
3			
4	Revenue Annualization	$	31,515
5	Unbilled Wigwam Revenues		121,710
6			
7			
8	Total Revenue from Annualization	$	153,225
9			
10	Purchased Power Expense	$	1,623,934
11	Gallons Sold During Test Year (in 1,000s)		4,463,859
12	Cost per 1,000 gallons	$	0.3638
13			
14	Additional Gallons Sold from Annualization (in 1,000s)		6,906
15			
16	Increase (decrease) in Purchased Power	$	2,513
17			
18	TY Chemicals Expense	$	1,243,799
19	Gallons Sold During Test Year (in 1,000s)		4,463,859
20	Cost per 1,000 gallons	$	0.2786
21			
22	Additional Gallons Sold from Annualization (in 1,000s)		6,906
23			
24	Increase (decrease) in Chemicals Expense	$	1,924
25			
26			
27			
28			
29			
30			
31			
32	Adjustment to Revenue and/or Expense	$	148,789
33			
34	SUPPORTING SCHEDULES		
35	Work papers		
36	H-1		
37			

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

Exhibit
Schedule C-2
Page 6
Witness: Bourassa

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Line No.
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Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Adjustment to Revenues and Expenses
Adjustment Number 6

Exhibit
Schedule C-2
Page 7
Witness: Bourassa

Revenue Accrual Correction

Line No.			
1	Correct Revenue Accrual Adjustment	$	(45,000)
2			
3			
4			
5	Adjustment to Revenues	$	(45,000)
6			
7			
8	Adjustment to Revenue and/or Expense	$	(45,000)
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20	Reference		
21	Testimony		
22	H-1		
23			
24			

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Adjustment to Revenues and Expenses
Adjustment Number 7

Exhibit
Schedule C-2
Page 8
Witness: Bourassa

Bad Debt Expense

Line No.		Revenues	Bad Debt Expense	Rate	Proposed Rate
1	Bad Debt Rate 2022	$ 14,880,083	$ (7,077)	-0.048%	
2	Bad Debt Rate 2023	$ 15,418,162	$ 325,568	2.112%	
3	Bad Debt Rate 2024	$ 16,043,785	$ 124,402	0.775%	
4					
5	Average of three year's of bad debt expense rate			0.946%	0.946%
6					
7				Adjusted TY	Proposed
8					
9	Revenues			$ 16,152,011	$ 22,355,039
10					
11	Computed Bad Debt Expense			$ 152,874	$ 211,584
12					
13					
14	Computed Bad Debt Expense			$ 152,874	
15	Test Year Bad Debt Expense			124,402	
16	Change in Bad Debt Expense			$ 28,472	
17					
18	Bad Debt Expense on Company recommended revenue				$ 211,584
19	Company Test Year Adjusted Bad Debt Expense				$ 152,874
20	Increase in Bad Debt due to Increase in Revenue Requirement				**$ 58,710**
21					
22	Increase in Bad Debt Expense Due to Increase in Revenue Requirement				$ 58,710
23	Increase in Revenue Requirement				$ 6,203,028
24	Increase in Bad Debt Expense Per Dollar Increase in Revenue				0.94647%

Liberty Utilities (Litchfield Park Water & Sewer) 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

Shared Service Allocations Adjustments

Line No.			
1			
2	Corporate Allocation Adjustment		
3			
4	Increase (decrease) in Contractual Services - Management	$	47,176
5			
6			
7			
8			
9			
10	Adjustment to Revenue and/or Expense	$	47,176
11			
12			
13			
14			
15			
16			
17			
18	Reference		
19	Testimony		
20	Work Papers		

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Adjustment to Revenues and Expenses
Adjustment Number 9

Exhibit
Schedule C-2
Page 10
Witness: Bourassa

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Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Adjustment to Revenues and Expenses
Adjustment Number 10

Exhibit
Schedule C-2
Page 11
Witness: Bourassa

Conservation Programs

Line No.			
1	O&M Adjustment		
2			
3			
4	Increase (decrease) in Water Conservation Expense	$	(800)
5			
6			
7			
8			
9			
10	Adjustment to Revenue and/or Expense	$	(800)
11			
12			
13			
14			
15			
16			
17			
18	Reference		
19	Testimony		
20	Work Papers		
21			
22			
23			
24			
25			

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Adjustment to Revenues and Expenses
Adjustment Number 11

Exhibit
Schedule C-2
Page 12
Witness: Bourassa

Other Expense Adjustments

Line No.			
1	Corporate Allocation Adjustment		
2			
3	Increase (decrease) in Purchased Power		
4	Increase (decrease) in Chemicals		(24,838)
5	Increase (decrease) in Fuel for Power Production		614
6	Increase (decrease) in Contractual Services - Legal		
7	Increase (decrease) in Contractual Services - Other		
8	Increase (decrease) in Equipment Rental		
9	Increase (decrease) in Transportation Expense		
10	Increase (decrease) in Advertising Expense		(6,637)
11	Increase (decrease) in Miscellaneous Expense		
12	Total	$	(30,861)
13			
14			
15	Adjustment to Revenue and/or Expense	$	(30,861)
16			
17			
18			
19			
20			
21			
22			
23	Reference		
24	Testimony		
25	Work Papers		
26			

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Adjustment to Revenues and Expenses
Adjustment Number 12

Exhibit
Schedule C-2
Page 13
Witness: Bourassa

Labor Adjustments

Line No.			
1	Labor Adjustment		
2			
3			
4	Increase (decrease) in Contractual Services - Management	$	38,823
5	Increase (decrease) in Contractual Services - Other		-
6			
7			
8			
9			
10	Total	$	38,823
11			
12			
13	Adjustment to Revenue and/or Expense	$	38,823
14			
15			
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18			
19			
20			
21	Reference		
22	Testimony		
23	Work Papers		
24			
25			

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

Exhibit
Schedule C-2
Page 14
Witness: Bourassa

Interest Synchronization

Line No.			
1			
2			
3			
4	Fair Value Rate Base	$ 69,765,704	
5	Weighted Cost of Debt	2.62%	
6	Interest Expense		$ 1,824,548
7			
8	Test Year Interest Expense		$ (401,231)
9			
10	Increase (decrease) in Interest Expense		2,225,779
11			
12			
13			
14	Adjustment to Revenue and/or Expense		$ (2,225,779)
15			
16			
17	Weighted Cost of Debt Computation		
18			Weighted
19		Percent	Cost Cost
20	Debt	46.00%	5.69% 2.62%
21	Equity	54.00%	10.80% 5.83%
22	Total	100.00%	8.45%
23			
24			
25			
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29			
30			

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

Exhibit
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	$ (143,435)	$ 1,365,365
5	Test Year Income tax Expense	573,369	(143,435)
6	Adjustment to Income Tax Expense	$ (716,804)	$ 1,508,799
7			
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9			
10			
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13	SUPPORTING SCHEDULE		
14	C-3, page 2		
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Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024

Exhibit
Schedule C-3
Page 2
Witness: Bourassa

GROSS REVENUE CONVERSION FACTOR

Line No.	Description	(A)	(B)	(C)	(D)	(E)	(F)
	Calculation of Gross Revenue Conversion Factor:						
1	Revenue	100.0000%					
2	Uncollectible Factor (Line 11)	0.7111%					
3	Revenues (L1 - L2)	99.2889%					
4	Combined Federal and State Income Tax and Property Tax Rate (Line 23)	25.8135%					
5	Subtotal (L3 - L4)	73.4754%					
6	**Revenue Conversion Factor (L1 / L5)**	1.361000					
	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	0.9465%					
11	Uncollectible Factor (L9 * L10)		0.7111%				
	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	1.2545%					
22	Effective Property Tax Factor (L20*L21)		0.9425%				
23	Combined Federal and State Income Tax and Property Tax Rate (L17+L22)			25.8135%			
24	Required Operating Income (from A-1)	$ 5,893,283					
25	Adjusted Test Year Operating Income (Loss) (from A-1)	$ 1,335,583					
26	Required Increase in Operating Income (L24 - L25)		$ 4,557,700				
27	Income Taxes on Recommended Revenue (Col. (F), L52)	$ 1,365,365					
28	Income Taxes on Test Year Revenue (Col. (C), L52)	$ (143,435)					
29	Required Increase in Revenue to Provide for Income Taxes (L27 - L28)		$ 1,508,799				
30	Recommended Revenue Requirement	$ 22,355,039					
31	Uncollectible Rate (Line 10)	0.9465%					
32	Uncollectible Expense on Recommended Revenue (L24 * L25)	$ 211,564					
33	Adjusted Test Year Uncollectible Expense	$ 152,874					
34	Required Increase in Revenue to Provide for Uncollectible Exp.		$ 58,710				
35	Property Tax with Recommended Revenue	$ 681,486					
36	Property Tax on Test Year Revenue	$ 603,667					
37	Increase in Property Tax Due to Increase in Revenue (L35-L36)		$ 77,819				
38	Total Required Increase in Revenue (L26 + L29 + L37)		$ 6,203,028				

1,247,832.52

		(A)	(B)	(C)	(D)	(E)	(F)
			Test Year		Company Recommended		
		Total		Water	Total		Water
	Calculation of Income Tax:						
39	Revenue	$ 16,152,011		$ 16,152,011	$ 22,355,039		$ 22,355,039
40	Operating Expenses Excluding Income Taxes and EADIT amortization	14,904,178		14,904,178	15,040,707		15,040,707
41	Synchronized Interest (L54)	1,824,548		1,824,548	1,824,548		1,824,548
42	Arizona Taxable Income (L39 - L40 - L41)	$ (576,715)		$ (576,715)	$ 5,489,785		$ 5,489,785
43	Arizona State Effective Income Tax Rate	4.9000%		4.9000%	4.9000%		4.9000%
44	Arizona Income Tax (L42 x L43)	$ (28,259)		$ (28,259)	$ 268,999		$ 268,999
45	Federal Taxable Income (L42- L44)	$ (548,456)		$ (548,456)	$ 5,220,786		$ 5,220,786
46	Federal Income Tax Rate	21.00%		21.00%	21.00%		21.00%
47	Federal Income Tax (L45xL46)	$ (115,176)		$ (115,176)	$ 1,096,365		$ 1,096,365
48	Combined Federal and State Income Tax (L44 + L47)	$ (143,435)		$ (143,435)	$ 1,365,365		$ 1,365,365

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%

	Calculation of Interest Synchronization:		
52	Rate Base		$ 69,765,704
53	Weighted Average Cost of Debt		2.6152%
54	Synchronized Interest (L52 X L54)		$ 1,824,548

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

Exhibit
Schedule C-3
Page 1
Witness: Bourassa

Line No.	Description	Percentage of Incremental Gross Revenues
1	Combined Federal and State Effective Income Tax Rate	24.871%
2		
3	Uncollectible Factor	0.711%
4		
5	Property Tax Factor	0.943%
6		
7		
8	Total Tax Percentage	26.525%
9		
10	Operating Income % = 100% - Tax Percentage	73.475%
11		
12		
13		
14		
15	1 = Gross Revenue Conversion Factor	
16	Operating Income %	1.3610
17		
18		
19		
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26		
27	SUPPORTING SCHEDULES:	RECAP SCHEDULES:
28	C-3, page 2	A-1
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Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Summary of Cost of Capital

Exhibit
Schedule D-1
Page 1
Witness: Bourassa

Consolidated Capital Structure of Water and Wastewater Division

Line No.	Item of Capital	Adjusted End of Test Year Dollar Amount	Adjusted End of Test Year Percent of Total	Adjusted End of Test Year Cost Rate	Adjusted End of Test Year Weighted Cost	Projected Capital Structure Dollar Amount	Projected Capital Structure Percent of Total	Projected Capital Structure Cost Rate	Projected Capital Structure Weighted Cost
1	Long-Term Debt	30,000,000	20.86%	5.36%	1.12%	68,849,797	46.00%	5.69%	2.62%
2									
3	Stockholder's Equity	113,782,395	79.14%	10.80%	8.55%	80,823,674	54.00%	10.80%	5.83%
4									
5	Totals	143,782,395	100.00%		9.66%	149,673,471	100.00%		8.45%
6									
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17									
18									
19									
20									
21									
22	SUPPORTING SCHEDULES:					RECAP SCHEDULES:			
23	D-3					A-3			
24	D-4								
25	E-1								
26	Testimony								
27									
28									
29									
30									

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
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 - Interco Note	$ 30,000,000	$ 1,608,600	5.36%	5.36%	$ 30,000,000	$ 1,608,600	5.362%	2.34%
2	Liberty Utilities - Pro Forma	-	-	0.00%	0.00%	38,849,797	2,305,735	5.935%	3.35%
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	$ 30,000,000	1,608,600		5.36%	$ 68,849,797	3,914,335		5.69%
13									
14									
15	SUPPORTING SCHEDULES:					RECAP SCHEDULES:			
16	E-1 Water Division					D-1			
17	E-2 Water Division								
18	Testimony								
19									
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29									

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
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							
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15							
16							
17							
18							
19							
20							
21	SUPPORTING SCHEDULES:				RECAP SCHEDULES:		
22	E-1				D-1		
23							
24							
25							
26							
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Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
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	10.80% .
3		
4		
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11		
12		
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14		
15		
16		
17	SUPPORTING SCHEDULES:	RECAP SCHEDULES:
18	E-1	D-1
19	D-4.1 to D-4.16	
20		

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

Exhibit
Schedule E-1
Page 1
Witness: Bourassa

Line No.		Test Year Ended 12/31/2024	Year Ended 12/31/2023	Year Ended 12/31/2022
1	**ASSETS**			
2	PLANT			
3	Plant In Service	$ 154,311,001	$ 133,681,647	$ 125,557,588
4	Non-Utility Plant	21,100	21,100	21,100
5	Construction Work in Progress	17,545,594	13,609,472	20,078,574
6	Property Held for Future Use	6,000	6,000	6,000
7	Accumulated Depreciation	(57,769,263)	(54,836,858)	(48,005,981)
8	Plant Acquisition Adjustment	-	-	-
9	Net Plant	$ 114,114,433	$ 92,481,360	$ 97,657,281
10				
11	CURRENT ASSETS			
12	Cash and Equivalents	$ -	$ 0	$ 223,642
13	Restricted Cash	601,695	1,491,253	12,449,650
14	Net Accounts Receivable	971,627	3,417,226	988,139
15	Accumulated Provision for Uncollectable Account	(254,083)	(653,663)	-
16	Inter-Company Receivable	12,569,243	34,706,741	(95,055)
17	Materials	-	-	-
18	Prepayments	273,548	323,875	188,134
19	Accrued Utility Revenues	1,114,655	878,723	1,353,788
20	Other Current Assets	-	-	-
21	Total Current Assets	$ 15,276,685	$ 40,164,155	$ 15,108,298
22				
23	OTHER ASSETS			
24	Deferred Finance Costs	$ 108,605	$ -	$ -
25	Other Deferred Debits	440,089	499,433	468,164
26	Other Non-Current Assets	229,120	56,492	-
27	Deferred Debits	$ 777,813	$ 555,925	$ 468,164
28				
29	TOTAL ASSETS	$ 130,168,931	$ 133,201,440	$ 113,233,743
30				
31				
32	**LIABILITIES AND STOCKHOLDER EQUITY**			
33				
34	Stockholder's Equity	$ 39,945,511	$ 38,064,994	$ 36,217,441
35				
36	Long-Term Debt	$ 12,900,000	$ -	$ -
37				
38	CURRENT LIABILITIES			
39	Accounts Payable	$ 780,020	$ 985,857	$ 11,169
40	Current Portion of Long-Term Debt	-	-	-
41	Payables to Associated Companies	0	37,078,906	8,258,601
42	Customer Security Deposits	-	-	-
43	Customer Meter Deposits, Current	532,699	593,992	103,141
44	Current Portion of AIAC	-	-	-
45	Accrued Taxes	23,050,034	13,106,059	16,202,829
46	Accrued Interest	-	-	-
47	Accumulated Deferred Income Taxes, Current	-	-	-
48	Other Current Liabilities	858,510	1,474,846	784,922
49	Total Current Liabilities	$ 25,221,264	$ 53,239,659	$ 25,360,661
50				
51	DEFERRED CREDITS			
52	Customer Meter Deposits, less current	$ -	$ 1,642,748	$ 1,569,741
53	Advances in Aid of Construction	6,320,823	3,441,738	3,482,634
54	AIAC, in progress	2,836,854	1,636,540	1,620,286
55	AIAC, gross-up	108,110	108,110	108,110
56	Accumulated Deferred Income Tax Credits	80,748	102,472	153,708
57	Contributions In Aid of Construction	46,466,580	38,866,770	33,476,483
58	CIAC, in progress	3,018,297	3,013,297	2,999,547
59	Accumulated Amortization	(7,929,473)	(6,990,291)	(6,147,378)
60	Accumulated Deferred Income Taxes	90,236	(2,993,943)	(966,488)
61	Other Deferred Credits	1,109,982	3,069,346	15,358,999
62	Total Deferred Credits	$ 52,102,156	$ 41,896,787	$ 51,655,641
63				
64	Total Liabilities & Common Equity	$ 130,168,931	$ 133,201,440	$ 113,233,742
65				
66				
67				
68	SUPPORTING SCHEDULES:		RECAP SCHEDULES:	
69	Work papers		A-3	
70				
71				
72				

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

Exhibit
Schedule E-2
Page 1
Witness: Bourassa

Line No.		Test Year Ended 12/31/2024	Prior Year Ended 12/31/2023	Prior Year Ended 12/31/2022
1	**Revenues**			
2	Metered Water Revenue	$ 15,858,901	$ 15,037,745	$ 14,557,059
3	Other Water Revenue	184,885	380,417	323,024
4	**Total Operating Revenues**	$ 16,043,785	$ 15,418,162	$ 14,880,083
5	**Operating Expenses**			
6	Salaries and Wages	$ -	$ -	$ -
7	Purchased Water	237,928	676,157	6,200
8	Purchased Power	1,623,934	1,214,253	1,269,794
9	Chemicals	1,243,799	859,052	610,553
10	Fuel for Power Production	(614)	278	886
11	Materials and Supplies	93,474	31,346	98,186
12	Contractual Services - Engineering	-	-	-
13	Contractual Services - Accounting	-	28,132	-
14	Contractual Services - Legal	47,202	8,647	-
15	Contractual Services - Management	4,467,841	4,714,465	2,523,630
16	Contractual Services - Testing	93,139	264,109	96,001
17	Contractual Services - Other	234,557	731,470	1,760,233
18	Rental of Building/Real Property	-	10,627	32,043
19	Rental of Equipment	22,906	245	(865)
20	Transportation Expense	159,379	90,856	129,271
21	Insurance - Vehicle	9,448	5,736	-
22	Insurance - General Liability	116,161	108,333	177,180
23	Advertising Expense	44,673	24,461	-
24	Reg. Commission Exp. - Rate Case	-	-	-
25	Reg. Commission Exp. - Other	-	-	-
26	Water Conservation Expense	87,590	-	-
27	Bad Debt Expense	124,402	325,568	(7,077)
28	Miscellaneous	267,146	328,721	269,837
29	Depreciation & Amortization	4,758,379	3,915,429	2,832,223
30	Taxes Other Than Income	16,087	-	-
31	Property Taxes	609,678	583,830	517,828
32	Income Tax	573,369	936,971	2,912,989
33	Customer Deposit Interest	-	-	-
34	**Total Operating Expenses**	$ 14,830,479	$ 14,858,683	$ 13,228,911
35	**Operating Income**	$ 1,213,307	$ 559,479	$ 1,651,172
36	**Other Income (Expense)**			
37	Interest and Dividend Income	-	251,360	-
38	AFUDC Income	253,107	98,065	273,522
39	Miscellaneous Non-Utility Expenses	12,871	983,491	(196,255)
40	Interest Expense	401,231	(44,842)	(3,615)
41	Non Utility Income	-	-	-
42				
43	**Total Other Income (Expense)**	$ 667,210	$ 1,288,074	$ 73,651
44	**Net Profit (Loss)**	$ 1,880,517	$ 1,847,553	$ 1,724,824
45				
46				
47				
48	SUPPORTING SCHEDULES:		RECAP SCHEDULES:	
49	Work papers		A-2	
50				

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Comparative Statements of Cash Flows

Exhibit
Schedule E-3
Page 1
Witness: Bourassa

Line No.		Test Year Ended 12/31/2024	Prior Year Ended 12/31/2023	Prior Year Ended 12/31/2022
1				
2				
3	Cash Flows from Operating Activities			
4	Net Income	$ 1,880,517	$ 1,847,553	$ 1,724,824
5	Adjustments to reconcile net income to net cash			
6	provided by operating activities:			
7	Depreciation and Amortization	4,758,379	3,915,429	2,832,223
8	Depreciation and Amortization Adjustments	(2,765,158)	2,021,300	(309,830)
9	Changes in Certain Assets and Liabilities:			
10	Accounts Receivable	2,046,018	(1,775,424)	9,382,185
11	Restricted Cash			
12	Materials and Supplies Inventory			
13	Prepaid Expenses	50,327	(135,741)	24,530
14	Deferred Charges	1,011,532	(12,377,414)	5,914,051
15	Receivables/Payables to Associated Co.	(14,941,408)	(5,981,491)	(4,008,245)
16	Accounts Payable	(245,662)	974,688	7,911
17	Interest Payable			
18	Customer Meter and Security Deposits	(1,704,041)	563,858	225,313
19	Taxes Payable	9,943,976	(3,096,770)	1,397,952
20	Other assets and liabilities	(873,991)	(862,465)	2,082,503
21	Rounding	-		
22	Net Cash Flow provided by Operating Activities	$ (839,511)	$ (14,906,477)	$ 19,273,417
23	Cash Flow From Investing Activities:			
24	Capital Expenditures	(24,565,477)	(1,654,956)	(8,678,578)
25	Plant Held for Future Use			
26	Changes in Special Funds			
27	Net Cash Flows from Investing Activities	$ (24,565,477)	$ (1,654,956)	$ (8,678,578)
28	Cash Flow From Financing Activities			
29	Change in Restricted Cash	929,383	10,958,397	(4,776,327)
30	Proceeds from Long-Term Debt	12,900,000	-	
31	Net receipt of contributions in aid of construction	7,604,810	5,404,037	(5,628,311)
32	Net receipts of advances in aid of construction	4,079,399	(24,642)	33,441
33	Repayments of Long-Term Debt			
34	Distributions			
35	Deferred Financing Costs	(108,605)		
36	Paid in Capital			
37	Net Cash Flows Provided by Financing Activities	$ 25,404,987	$ 16,337,792	$ (10,371,198)
38	Increase(decrease) in Cash and Cash Equivalents	(0)	(223,642)	223,642
39	Cash and Cash Equivalents at Beginning of Year	0	223,642	0
40	Cash and Cash Equivalents at End of Year	$ 0	$ 0	$ 223,642
41				
42				
43	SUPPORTING SCHEDULES:		RECAP SCHEDULES:	
44	Workpapers		A-5	
45				

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
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, December 31, 2021	$ 26,288,123	$ 8,204,495	$ 34,492,618
5	Addnl Paid In Capital Adjustment	-		-
6	Distributions		-	-
7	Rounding		-	-
8	Net Income		1,724,824	1,724,824
9				
10	Balance, December 31, 2022	$ 26,288,123	$ 9,929,319	$ 36,217,441
11	Addnl Paid In Capital Adjustment	-		-
12	Distributions		-	-
13	Rounding		-	-
14	Net Income		1,847,553	1,847,553
15				
16	Balance, December 31, 2023	$ 26,288,123	$ 11,776,871	$ 38,064,994
17	Addnl Paid In Capital Adjustment	-		-
18	Distributions		-	-
19	Rounding			-
20	Net Income		1,880,517	1,880,517
21				
22	Balance, December 31, 2024	$ 26,288,123	$ 13,657,388	$ 39,945,511
23				
24				
25				
26				
27				
28				
29	SUPPORTING SCHEDULES:		RECAP SCHEDULES:	
30			E-1	
31				
32				
33				
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Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Detail of Plant in Service

Exhibit
Schedule E-5
Page 1
Witness: Bourassa

Line No.	Acct. No.	Plant Description	Plant Balance at 12/31/2023	Plant Additions, Reclass-ifications or or Retirements	Plant Balance at 12/31/2024
1	106	Construction Compl. - Not Classified	$ -	$ 386,268	$ 386,268
2	301	Organization Cost	21,100	-	21,100
3	302	Franchise Cost	-	-	-
4	303	Land and Land Rights	2,222,778	68,849	2,291,627
5	304	Structures and Improvements	27,515,622	116,181	27,631,803
6	305	Collecting and Impounding Res.	-	-	-
7	306	Lake River and Other Intakes	-	-	-
8	307	Wells and Springs	10,443,214	7,891,824	18,335,038
9	308	Infiltration Galleries and Tunnels	-	-	-
10	309	Supply Mains	3,802,541	1,356,776	5,159,317
11	310	Power Generation Equipment	2,913,761	6,703	2,920,464
12	310.1	Solar Generator	0	-	-
13	311	Electric Pumping Equipment	5,718,906	1,049,460	6,768,366
14	320	Water Treatment Equipment	10,561,527	1,526,293	12,087,820
15	320.1	Water Treatment Plant	-	-	-
16	320.2	Chemical Solution Feeders	-	-	-
17	330	Dist. Reservoirs & Standpipe	1,403,023	-	1,403,023
18	330.1	Storage tanks	-	-	-
19	330	Pressure Tanks	-	-	-
20	331	Trans. and Dist. Mains	48,185,108	3,123,187	51,308,295
21	333	Services	7,497,145	68,517	7,565,662
22	334	Meters	5,705,258	4,710,322	10,415,580
23	335	Hydrants	3,715,099	29,715	3,744,814
24	336	Backflow Prevention Devices	101,461	-	101,461
25	339	Other Plant and Misc. Equip.	417,685	-	417,685
26	340	Office Furniture and Fixtures	839,256	-	839,256
27	340.1	Computers and Software	-	-	-
28	341	Transportation Equipment	826,023	-	826,023
29	341.1	Transportation Equipment - Golf Carts	37,143	(37,143)	-
30	342	Stores Equipment		37,143	37,143
31	343	Tools and Work Equipment	143,379	2,830	146,210
32	344	Laboratory Equipment	15,538	-	15,538
33	345	Power Operated Equipment	18,956	-	18,956
34	346	Communications Equipment	940,703	292,429	1,233,132
35	347	Miscellaneous Equipment	505,959	-	505,959
36	347.1	Miscellaneous Equipment - CNG	-	-	-
37	348	Other Tangible Plant	130,462	-	130,462
38		Rounding			
39		TOTAL WATER PLANT	$133,681,636	$ 20,629,355	$154,311,001
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 (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Operating Statistics

Exhibit
Schedule E-7
Page 1
Witness: Bourassa

Line No.		Test Year Ended 12/31/2024	Prior Year Ended 12/31/2023	Prior Year Ended 12/31/2022
1	WATER STATISTICS:			
2				
3				
4				
5	Total Gallons Sold (in Thousands)	4,463,859	4,387,813	4,264,122
6				
7				
8				
9	Water Revenues from Customers:	$ 16,043,785	$ 15,418,162	$ 14,880,083
10				
11				
12				
13				
14	Year End Number of Customers	22,355	21,938	21,792
15				
16				
17	Annual Gallons (in Thousands)			
18	Sold Per Year End Customer	200	200	196
19				
20				
21				
22	Annual Revenue per Year End Customer	$ 717.68	$ 702.81	$ 682.82
23				
24	Pumping Cost Per 1,000 Gallons	$ 0.3638	$ 0.2767	$ 0.2978
25	Purchased Water Cost per 1,000 Gallons	$ 0.053301	$ 0.154099	$ 0.001454

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Taxes Charged to Operations

Exhibit
Schedule E-8
Page 1
Witness: Bourassa

Line No.	Description	Test Year Ended 12/31/2024	Prior Year Ended 12/31/2023	Prior Year Ended 12/31/2022
1				
2				
3				
4	State & Federal Income Taxes	$ 573,369	$ 936,971	$2,912,989
5	Payroll Taxes	-	-	-
6	Property Taxes	609,678	583,830	517,828
7				
8	Totals	$1,183,047	1,520,801	$3,430,817
9				
10				
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Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Notes To Financial Statements

Exhibit
Schedule E-9
Page 1
Witness: Bourassa

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 financial 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 rather 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.

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
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 12/31/2025	At Proposed Rates Year Ended 12/31/2025
1	**Revenues**			
2	Water Revenues	$ 15,858,901	$ 15,967,126	$ 22,170,154
3	Other Water Revenues	184,885	184,885	184,885
4	**Total Operating Revenues**	$ 16,043,785	$ 16,152,011	$ 22,355,039
5	**Operating Expenses**			
6	Salaries and Wages	$ -	$ -	$ -
7	Purchased Water	237,928	237,928	237,928
8	Purchased Power	1,623,934	1,626,446	1,626,446
9	Chemicals	1,243,799	1,220,885	1,220,885
10	Fuel for Power Production	(614)	0	0
11	Materials and Supplies	93,474	93,474	93,474
12	Contractual Services - Engineering	-	-	-
13	Contractual Services - Accounting	-	-	-
14	Contractual Services - Legal	47,202	47,202	47,202
15	Contractual Services - Management	4,467,841	4,553,839	4,553,839
16	Contractual Services - Testing	93,139	93,139	93,139
17	Contractual Services - Other	234,557	234,557	234,557
18	Rental of Building/Real Property	-	-	-
19	Rental of Equipment	22,906	22,906	22,906
20	Transportation Expense	159,379	159,379	159,379
21	Insurance - Vehicle	9,448	9,448	9,448
22	Insurance - General Liability	116,161	116,161	116,161
23	Advertising Expense	44,673	38,036	38,036
24	Reg. Commission Exp. - Rate Case	-	-	-
25	Reg. Commission Exp. - Other	-	-	-
26	Water Conservation Expense	87,590	86,790	86,790
27	Bad Debt Expense	124,402	152,874	211,584
28	Miscellaneous	267,146	267,146	267,146
29	Depreciation & Amortization	4,758,379	5,379,897	5,379,897
30	Taxes Other Than Income	16,087	16,087	16,087
31	Property Taxes	609,678	603,667	681,486
32	Income Tax	573,369	(143,435)	1,365,365
33	Customer Deposit Interest	-	-	-
34	**Total Operating Expenses**	$ 14,830,479	$ 14,816,428	$ 16,461,756
35	**Operating Income**	$ 1,213,307	$ 1,335,583	$ 5,893,283
36	**Other Income (Expense)**			
37	Interest Income	-	-	-
38	Other income	253,107	253,107	253,107
39	Interest Expense	12,871	12,871	12,871
40	Other Expense	401,231	(1,824,548)	(1,824,548)
41	Gain/Loss Sale of Fixed Assets	-	-	-
42	**Total Other Income (Expense)**	$ 667,210	$ (1,558,569)	$ (1,558,569)
43	**Net Profit (Loss)**	$ 1,880,517	$ (222,986)	$ 4,334,714
44				
45				
46	SUPPORTING SCHEDULES:			
47	C-1			
48				
49				
50				

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Projected Statements of Changes in Financial Position
Present and Proposed Rates

Exhibit
Schedule F-2
Page 1
Witness: Bourassa

Line No.		Test Year Ended 12/31/2024	At Present Rates Year Ended 12/31/2025	At Proposed Rates Year Ended 12/31/2025
1				
2				
3				
4				
5	Cash Flows from Operating Activities			
6	Net Income	$ 1,880,517	$ (222,986)	$ 4,334,714
7	Adjustments to reconcile net income to net cash			
8	provided by operating activities:			
9	Depreciation and Amortization	4,758,379	5,379,897	5,379,897
10	Depreciation Adjustments	(2,765,158)	(629,512)	(629,512)
11	Changes in Certain Assets and Liabilities:			
12	Accounts Receivable	2,046,018		
13	Unbilled Revenues	-		
14	Materials and Supplies Inventory	-		
15	Prepaid Expenses	50,327		
16	Deferred Charges	1,011,532		
17	Notes Receivable	(14,941,408)		
18	Accounts Payable	(245,662)		
19	Intercompany payable	-		
20	Customer Meter Deposits	(1,704,041)		
21	Taxes Payable	9,943,976		
22	Other assets and liabilities	(873,991)	1,115,735	1,115,735
23	Rounding	1	-	-
24	Net Cash Flow provided by Operating Activities	$ (839,510)	$ 5,643,135	$ 10,200,835
25	Cash Flow From Investing Activities:			
26	Capital Expenditures	(24,565,477)	(11,661,728)	(11,661,728)
27	Plant Held for Future Use	-		
28	Changes in debt reserve fund	-		
29	Net Cash Flows from Investing Activities	$ (24,565,477)	$ (11,661,728)	$ (11,661,728)
30	Cash Flow From Financing Activities			
31	Change in Restricted Cash	929,383		
32	Change in net amounts due to parent and affiliates	12,900,000		
33	Net Receipt contributions in aid of construction	7,604,810		-
34	Net receipts of advances in aid of construction	4,079,399	506,509	506,509
35	Net Proceeds of Long-Term Debt	-	13,637,938	14,354,169
36	Dividends Paid	-	-	(3,000,000)
37	Net Distributions to Rebalance Cap. Structure		(8,015,905)	(8,732,136)
38	Deferred Financing Costs	(108,605)	-	-
39	Paid in Capital	-		
40	Net Cash Flows Provided by Financing Activities	$ 25,404,987	$ 6,128,542	$ 3,128,542
41	Increase(decrease) in Cash and Cash Equivalents	(0)	109,949	1,667,649
42	Cash and Cash Equivalents at Beginning of Year	0	0	0
43	Cash and Cash Equivalents at End of Year	$ 0	$ 109,949	$ 1,667,649
44				
45				
46				
47	SUPPORTING SCHEDULES:			
48	E-3			
49				
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51				
52				

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

Exhibit
Schedule F-3
Page 1
Witness: Bourassa

Line No.	Account Number	Plant Asset:	Test Year	2025	2026	2027
1						
2						
3						
4	301	Organization Cost	$ -	$ -	$ -	$ -
5	302	Franchise Cost	-	-		
6	303	Land and Land Rights	68,849	-		
7	304	Structures and Improvements	116,181	-		
8	305	Collecting and Impounding Res.	-	-		
9	306	Lake River and Other Intakes	-	-		
10	307	Wells and Springs	7,891,824	6,757,850	841,000	6,916,000
11	308	Infiltration Galleries and Tunnels	-	-		
12	309	Supply Mains	1,356,776	-	2,788	3,067
13	310	Power Generation Equipment	6,703	-	-	-
14	310.1	Solar Generator		-		
15	311	Electric Pumping Equipment	-	307,500	737,885	811,673
16	320	Water Treatment Equipment	1,049,460	-	-	-
17	320.1	Water Treatment Plant	1,526,293	-	3,695,508	15,160,059
18	320.2	Chemical Solution Feeders	-	20,625		
19	330	Dist. Reservoirs & Standpipe	-	-		
20	330.1	Storage tanks	-	-	1,385,709	512,280
21	330.2	Pressure Tanks	-	-		
22	331	Trans. and Dist. Mains	-	609,363		
23	333	Services	3,123,187	110,000	290,846	319,930
24	334	Meters	68,517	210,000	706,901	777,591
25	335	Hydrants	4,710,322	15,125	131,127	144,240
26	336	Backflow Prevention Devices	29,715	-		
27	339	Other Plant and Misc. Equip.	-	-		
28	340	Office Furniture and Fixtures	-	-		
29	340.1	Computers and Software	-	-		
30	341	Transportation Equipment	-	-		
31	341.1	Transportation Equipment - Golf Carts		-		
32	342	Stores Equipment	-	-		
33	343	Tools and Work Equipment	(37,143)	16,500		
34	344	Laboratory Equipment	37,143	-		
35	345	Power Operated Equipment	2,830	-		
36	346	Communications Equipment	-	-		
37	347	Miscellaneous Equipment	-	-		
38	347.1	Miscellaneous Equipment - CNG		-		
39	348	Other Tangible Plant	292,429	-		
40	Total		$ 20,243,087	$ 8,046,963	$ 7,791,764	$ 24,644,840
41						
42						
43						

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
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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Liberty Utilities (Litchfield Park Water & Sewer, Corp. - Water Division
Test Year Ended 10/31/2024
Cost of Service Summary
At Present Rates

LINE NO.	DESCRIPTION	Total Company	Jurisdictional Total	Residential	Residential MF	Commercial	Irrigation	Resale Bulk	Construction	Private Fire
1	RATE BASE (a)									
2	Gross Plant in Service	$ 175,471,361	$ 175,471,361	$ 105,806,086	$ 6,915,748	$ 18,303,779	$ 41,647,298	$ 1,859,749	$ 507,874	$ 430,826
3	Accumulated Depreciation	57,924,762	57,924,762	35,735,617	2,259,212	5,905,047	13,109,283	578,698	170,085	166,820
4	Net Plant	$ 117,546,598	$ 117,546,598	$ 70,070,469	$ 4,656,536	$ 12,398,731	$ 28,538,016	$ 1,281,051	$ 337,789	$ 264,006
5	Construction Work in Progress	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6	Working Capital Assets & Other Assets	(3,201,467)	$ (3,201,467)	$ (1,908,420)	$ (126,824)	$ (337,688)	$ (777,254)	$ (34,890)	$ (9,200)	$ (7,190)
7	Contributions & Advances in Aid of Construction	(44,579,427)	$ (44,579,427)	$ (26,574,154)	$ (1,765,987)	$ (4,702,206)	$ (10,823,013)	$ (485,837)	$ (128,106)	$ (100,124)
8	TOTAL RATE BASE [A]	$ 69,765,704	$ 69,765,704	$ 41,587,895	$ 2,763,725	$ 7,358,837	$ 16,937,749	$ 760,323	$ 200,483	$ 156,692
9	OPERATING REVENUES (c)									
10	Present Rate Schedules(b)	$ 15,967,126	$ 15,967,126	$ 8,720,829	$ 841,941	$ 2,141,204	$ 4,001,297	$ 118,026	$ 92,629	$ 51,200
11	Other Revenues	184,885	184,885	103,031	8,739	22,587	46,601	2,854	1,052	20
12	TOTAL OPERATING REVENUES (d)	$ 16,152,010	$ 16,152,010	$ 8,823,860	$ 850,680	$ 2,163,791	$ 4,047,899	$ 120,879	$ 93,681	$ 51,220
13	OPERATING EXPENSES (c)									
14	Operations and Maintenance									
15	Production	$ 2,545,466	$ 2,545,466	$ 1,404,839	$ 115,424	$ 304,869	$ 672,109	$ 36,185	$ 11,292	$ 747
16	Transmission and Distribution	698,895	698,895	417,616	29,436	76,295	163,100	8,305	2,808	1,335
17	Customer Accounts	354,510	354,510	323,700	3,544	7,856	14,112	32	256	5,011
18	Administrative and General	5,361,340	5,361,340	4,024,029	139,145	354,668	753,808	34,472	12,856	42,362
19	Total Operating and Maintenance Expense	$ 8,960,211	$ 8,960,211	$ 6,170,184	$ 287,550	$ 743,688	$ 1,603,129	$ 78,994	$ 27,212	$ 49,455
20	Depreciation and Amortization	5,379,897	5,379,897	3,374,139	206,011	536,029	1,179,069	51,828	15,225	17,596
21	Taxes Other Than Income	619,754	619,754	369,440	24,551	65,371	150,464	6,754	1,781	1,392
22	Income Taxes	(143,435)	(143,435)	(554,235)	68,600	165,266	180,157	(9,292)	11,573	(5,503)
23	TOTAL EXPENSES	$ 14,816,428	$ 14,816,428	$ 9,359,528	$ 586,712	$ 1,510,354	$ 3,112,818	$ 128,284	$ 55,791	$ 62,940
24	OPERATING INCOME [A]	$ 1,335,583	$ 1,335,583	$ (535,668)	$ 263,968	$ 653,437	$ 935,080	$ (7,405)	$ 37,890	$ (11,720)
25	RATE OF RETURN	1.91%	1.91%	-1.29%	9.55%	8.88%	5.52%	-0.97%	18.90%	-7.48%
26	COST OF SERVICE REQUIREMENT SUMMARY									
27	REQUIRED RATE OF RETURN	8.45%	8.45%	8.45%	8.45%	8.45%	8.45%	8.45%	8.45%	8.45%
28	REQUIRED OPERATING INCOME (L8*L27)	$ 5,893,283	$ 5,893,283	$ 3,513,033	$ 233,459	$ 621,619	$ 1,430,774	$ 64,226	$ 16,935	$ 13,236
29	OPERATING INCOME DEFICIENCY/(SURPLUS) (L28-L24)	$ 4,557,701	$ 4,557,701	$ 4,048,701	$ (30,509)	$ (31,818)	$ 495,694	$ 71,632	$ (20,955)	$ 24,956
30	REVENUE CONVERSION FACTOR(d)[A]	1.3610	1.3610	1.3610	1.3610	1.3610	1.3610	1.3610	1.3610	1.3610
31	REVENUE DEFICIENCY/(SURPLUS) (L29*L30)	$ 6,203,029	$ 6,203,029	$ 5,510,281	$ (41,523)	$ (43,304)	$ 674,639	$ 97,491	$ (28,520)	$ 33,966
32	RATE SCHEDULE REVENUE REQUIREMENT (L10+L31)	$ 22,170,154	$ 22,170,154	$ 14,231,110	$ 800,418	$ 2,097,900	$ 4,675,936	$ 215,516	$ 64,109	$ 85,165
33	INDICATED % INCREASE ON PRESENT RATE SCHEDULE (L31/L10)	38.40%	38.40%	62.45%	-4.88%	-2.00%	16.67%	80.65%	-30.44%	66.34%
34	TOTAL REVENUE REQUIREMENT (L12 + L31)	$ 22,355,039	$ 22,355,039	$ 14,334,141	$ 809,157	$ 2,120,487	$ 4,722,537	$ 218,370	$ 65,161	$ 85,186
35	PROPOSED RATE SCHEDULE REVENUE REQUIREMENTS									
36	REVENUE DEFICIENCY / (SURPLUS)	$ 6,203,029	$ 6,203,028	$ 3,442,018	$ 328,585	$ 804,798	$ 1,505,692	$ 35,544	$ 69,947	$ 16,444
37	% INCREASE (L36/L10)	38.85%	38.85%	39.47%	39.03%	37.59%	37.63%	30.12%	75.51%	32.12%
38	PROPOSED RATE SCHEDULE (L10 + L36)	$ 22,170,154	$ 22,170,154	$ 12,162,847	$ 1,170,526	$ 2,946,002	$ 5,506,989	$ 153,569	$ 162,576	$ 67,644
39	PROPOSED REV. REQUIREMENT (L11 + L38)	$ 22,355,039	$ 22,355,038	12,265,879	1,179,265	2,968,589	5,553,590	156,423	163,628	67,664
40	% INCREASE IN TOTAL REVENUES (L36/L12)	38.40%	38.40%	39.01%	38.63%	37.19%	37.20%	29.40%	74.67%	32.10%
41	RATE OF RETURN ON RATE BASE AT PROPOSED RATES(e)	8.45%	8.45%	4.71%	18.48%	17.09%	12.15%	2.42%	45.04%	-0.20%

Supporting Schedules
(a) G-3
(b) H-1
(c) G-4a
(d) C-5
(e) G-2

Recap Schedules
[A] A-1

Liberty Utilities (Litchfield Park Water & Sewer, Corp, - Water Division
Test Year Ended 10/31/2024
Cost of Service Summary
At Proposed Rates

LINE NO.	DESCRIPTION	Total Company	Jurisdictional Total	Residential	Residential MF	Commercial	Irrigation	Resale Bulk	Construction	Private Fire
1	RATE BASE (a)									
2	Gross Plant in Service	$ 175,471,361	$ 175,471,361	$ 105,806,086	$ 6,915,748	$ 18,303,779	$ 41,647,298	$ 1,859,749	$ 507,874	$ 430,826
3	Accumulated Depreciation	57,924,762	57,924,762	35,735,617	2,259,212	5,906,047	13,109,283	578,698	170,085	166,820
4	Net Plant	$ 117,546,598	$ 117,546,598	$ 70,070,469	$ 4,656,536	$ 12,398,731	$ 28,538,016	$ 1,281,051	$ 337,789	$ 264,006
5	Construction Work in Progress	-	-	-	-	-	-	-	-	-
6	Working Capital Assets & Other Assets	(3,201,467)	(3,201,467)	(1,908,420)	(126,824)	(337,688)	(777,254)	(34,890)	(9,200)	(7,190)
7	Contributions & Advances in Aid of Construction	(44,579,427)	$ (44,579,427)	$ (26,574,154)	$ (1,765,987)	$ (4,702,206)	$ (10,823,013)	$ (485,837)	$ (128,106)	$ (100,124)
8	TOTAL RATE BASE [A]	$ 69,765,704	$ 69,765,704	$ 41,587,895	$ 2,763,725	$ 7,358,837	$ 16,937,749	$ 760,323	$ 200,483	$ 156,692
9	OPERATING REVENUES (c)									
10	Proposed Rate Schedules(b)	$ 22,170,154	$ 22,170,154	$ 12,162,847	$ 1,170,526	$ 2,946,002	$ 5,506,989	$ 153,569	$ 162,576	$ 67,644
11	Other Revenues	184,885	184,885	103,031	8,739	22,587	46,601	2,854	1,052	20
12	TOTAL OPERATING REVENUES [A]	$ 22,355,038	$ 22,355,038	$ 12,265,879	$ 1,179,265	$ 2,968,589	$ 5,553,590	$ 156,423	$ 163,628	$ 67,664
13	OPERATING EXPENSES (c)									
14	Operations and Maintenance									
15	Production	$ 2,545,466	$ 2,545,466	$ 1,404,839	$ 115,424	$ 304,869	$ 672,109	$ 36,185	$ 11,292	$ 747
16	Transmission and Distribution	698,895	698,895	417,616	29,436	76,295	163,100	8,305	2,808	1,335
17	Customer Accounts	413,220	413,220	377,307	4,131	9,157	16,448	37	298	5,841
18	Administrative and General	5,361,340	5,361,340	4,024,029	139,145	354,668	753,808	34,472	12,856	42,362
19	Total Operating and Maintenance Expense	$ 9,018,921	$ 9,018,921	$ 6,223,791	$ 288,137	$ 744,989	$ 1,605,466	$ 78,999	$ 27,254	$ 50,285
20	Depreciation and Amortization	5,379,897	5,379,897	3,374,139	206,011	536,029	1,179,069	51,828	15,225	17,596
21	Taxes Other Than Income	697,573	697,573	415,829	27,634	73,579	169,357	7,602	2,005	1,567
22	Income Taxes	1,365,364	1,365,649	293,918	146,801	356,631	541,362	(436)	28,841	(1,466)
23	TOTAL EXPENSES [A]	$ 16,461,755	$ 16,462,040	$ 10,307,677	$ 668,582	$ 1,711,228	$ 3,495,253	$ 137,994	$ 73,325	$ 67,981
24	OPERATING INCOME	$ 5,893,283	$ 5,892,998	$ 1,958,202	$ 510,683	$ 1,257,361	$ 2,058,337	$ 18,429	$ 90,304	$ (317)
25	RATE OF RETURN AT PROPOSED RATES	8.45%	8.45%	4.71%	18.48%	17.09%	12.15%	2.42%	45.04%	-0.20%
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39										

Supporting Schedules
(a) G-3
(b) H-1
(c) G-4b
(d) C-5

Recap Scehdules
[A] A-1
[B] G-1

Liberty Utilities (Litchfield Park Water & Sewer, Corp, - Water Division
Test Year Ended 10/31/2024
Rate Base Allocation to Rate Schedules/Classes

Line No.	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Residential MF	Commercial	Irrigation	Resale Bulk	Construction	Private Fire	Alloc. Factor (b)
	RATE BASE										
	GROSS PLANT IN SERVICE										
	Source of Supply Plant										
1	Commodity	$ 18,595,791	$ 18,595,791	$ 10,362,949	$ 879,002	$ 2,271,820	$ 4,687,159	$ 287,016	$ 105,829	$ 2,016	CBC
2	Demand	18,068,849	18,068,849	9,645,090	702,254	2,018,121	5,500,327	182,692	3,804	16,561	CMD
3	Customer Accounts	-	-	-	-	-	-	-	-	-	CB
4	Customer Meters	-	-	-	-	-	-	-	-	-	CM
5	Customer Services	-	-	-	-	-	-	-	-	-	CS
6	Fire Hydrants	-	-	-	-	-	-	-	-	-	CH
7	Total Source of Supply Plant	$ 36,664,640	$ 36,664,640	$ 20,008,039	$ 1,581,257	$ 4,289,941	$ 10,187,486	$ 469,708	$ 109,633	$ 18,577	
	Pumping Plant										
8	Commodity	$ 5,921,234	$ 5,921,234	$ 3,299,749	$ 279,890	$ 723,388	$ 1,492,476	$ 91,391	$ 33,698	$ 642	CBC
9	Demand	5,753,446	5,753,446	3,071,170	223,610	642,606	1,751,403	58,173	1,211	5,273	CMD
10	Customer Accounts	-	-	-	-	-	-	-	-	-	CB
11	Customer Meters	-	-	-	-	-	-	-	-	-	CM
12	Customer Services	-	-	-	-	-	-	-	-	-	CS
13	Fire Hydrants	-	-	-	-	-	-	-	-	-	CH
14	Total Pumping Plant	$ 11,674,680	$ 11,674,680	$ 6,370,919	$ 503,501	$ 1,365,994	$ 3,243,879	$ 149,564	$ 34,909	$ 5,915	
	Water Treatment Plant										
15	Commodity	$ 11,520,791	$ 11,520,791	$ 6,420,236	$ 544,575	$ 1,407,478	$ 2,903,871	$ 177,817	$ 65,565	$ 1,249	CBC
16	Demand	11,194,331	11,194,331	5,975,496	435,073	1,250,302	3,407,659	113,185	2,356	10,260	CMD
17	Customer Accounts	-	-	-	-	-	-	-	-	-	CB
18	Customer Meters	-	-	-	-	-	-	-	-	-	CM
19	Customer Services	-	-	-	-	-	-	-	-	-	CS
20	Fire Hydrants	-	-	-	-	-	-	-	-	-	CH
21	Total Water Treatment Plant	$ 22,715,122	$ 22,715,122	$ 12,395,732	$ 979,648	$ 2,657,779	$ 6,311,530	$ 291,002	$ 67,922	$ 11,509	
	Transmission and Distribution Plant										
22	Commodity	$ 32,541,461	$ 32,541,461	$ 18,134,507	$ 1,538,199	$ 3,975,541	$ 8,202,233	$ 502,260	$ 185,194	$ 3,528	CBC
23	Demand	31,619,346	31,619,346	16,878,299	1,228,901	3,531,585	9,625,225	319,700	6,656	28,980	CMD
24	Demand - Extra Cap Max Hour	-	-	-	-	-	-	-	-	-	CMH
25	Customer Accounts	-	-	-	-	-	-	-	-	-	CB
26	Customer Meters	11,452,831	11,452,831	8,918,751	437,112	921,573	1,019,490	31,009	35,780	89,116	CM
27	Customer Services	8,428,780	8,428,780	7,163,447	190,421	403,244	547,327	4,288	34,393	85,661	CS
28	Fire Hydrants	3,994,755	3,994,755	3,647,567	39,940	88,525	159,014	358	2,882	56,469	CH
29	Total Transmission and Distribution Plant	$ 88,037,174	$ 88,037,174	$ 54,742,571	$ 3,434,573	$ 8,920,467	$ 19,553,289	$ 857,615	$ 264,905	$ 263,754	
	Gross Plant In Service before Intangible and General Plant										
30	Commodity	$ 68,579,277	$ 68,579,277	$ 38,217,440	$ 3,241,667	$ 8,378,227	$ 17,285,739	$ 1,058,484	$ 390,286	$ 7,435	
31	Demand	66,635,973	66,635,973	35,570,055	2,589,839	7,442,613	20,284,614	673,750	14,027	61,075	
32	Customer Accounts	-	-	-	-	-	-	-	-	-	
33	Customer Meters	11,452,831	11,452,831	8,918,751	437,112	921,573	1,019,490	31,009	35,780	89,116	
34	Customer Services	8,428,780	8,428,780	7,163,447	190,421	403,244	547,327	4,288	34,393	85,661	
35	Fire Hydrants	3,994,755	3,994,755	3,647,567	39,940	88,525	159,014	358	2,882	56,469	
36	Gross Plant In Service	$ 159,091,616	$ 159,091,616	$ 93,517,261	$ 6,498,979	$ 17,234,182	$ 39,296,183	$ 1,767,889	$ 477,368	$ 299,755	
	General Plant										
37	Commodity	$ 1,701,127	$ 1,701,127	$ 947,994	$ 80,410	$ 207,824	$ 428,777	$ 26,256	$ 9,681	$ 184	CBC
38	Demand	1,652,923	1,652,923	882,325	64,242	184,616	503,165	16,713	348	1,515	CMD
39	Customer Accounts	3,946,309	3,946,309	3,603,332	39,456	87,452	157,085	354	2,847	55,784	CB
40	Customer Meters	284,090	284,090	221,232	10,843	22,860	25,289	769	888	2,211	CM
41	Customer Services	209,078	209,078	177,691	4,723	10,003	13,577	106	853	2,125	CS
42	Fire Hydrants	99,091	99,091	90,479	991	2,196	3,944	9	71	1,401	CH
43	Total General Plant	$ 7,892,619	$ 7,892,619	$ 5,923,053	$ 200,665	$ 514,950	$ 1,131,838	$ 44,207	$ 14,688	$ 63,219	

Liberty Utilities (Litchfield Park Water & Sewer, Corp, - Water Division
Test Year Ended 10/31/2024
Rate Base Allocation to Rate Schedules/Classes

Line No.	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Residential MF	Commercial	Irrigation	Resale Bulk	Construction	Private Fire	Alloc. Factor (b)
	Intangible Plant										
44	Commodity	$ 9,091	$ 9,091	$ 5,066	$ 430	$ 1,111	$ 2,291	$ 140	$ 52	$ 1	CBC
45	Demand	8,833	8,833	4,715	343	987	2,689	89	2	8	CMD
46	Customer Accounts	-	-	-	-	-	-	-	-	-	CB
47	Customer Meters	1,518	1,518	1,182	58	122	135	4	5	12	CM
48	Customer Services	1,117	1,117	950	26	53	73	1	5	11	CS
49	Fire Hydrants	530	530	484	5	12	21	0	0	7	CH
50	Total Intangible Plant	$ 21,090	$ 21,090	$ 12,397	$ 862	$ 2,285	$ 5,209	$ 234	$ 63	$ 40	
	Allocated Corporate Plant										
51	Commodity	$ 1,824,718	$ 1,824,718	$ 1,016,868	$ 86,252	$ 222,923	$ 459,929	$ 28,164	$ 10,385	$ 198	CBC
52	Demand	1,773,012	1,773,012	946,428	68,909	198,029	539,721	17,927	373	1,625	CMD
53	Customer Accounts	4,233,018	4,233,018	3,865,123	42,322	93,805	168,498	380	3,054	59,837	CB
54	Customer Meters	304,730	304,730	237,305	11,630	24,521	27,126	825	952	2,371	CM
55	Customer Services	224,268	224,268	190,601	5,067	10,729	14,563	114	915	2,279	CS
56	Fire Hydrants	106,290	106,290	97,052	1,063	2,355	4,231	10	77	1,502	CH
57	Total Allocated Corporate Plant	$ 8,466,036	$ 8,466,036	$ 6,353,376	$ 215,243	$ 552,362	$ 1,214,068	$ 47,419	$ 15,755	$ 67,812	
	Reconciling 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	$ 72,114,213	$ 72,114,213	$ 40,187,368	$ 3,408,759	$ 8,810,084	$ 18,176,736	$ 1,113,043	$ 410,403	$ 7,818	
66	Demand	70,070,741	70,070,741	37,403,522	2,723,332	7,826,245	21,330,189	708,479	14,750	64,223	
67	Customer Accounts	8,179,327	8,179,327	7,468,455	81,778	181,257	325,583	734	5,900	115,620	
68	Customer Meters	12,043,170	12,043,170	9,378,471	459,643	969,075	1,072,040	32,608	37,624	93,709	
69	Customer Services	8,863,244	8,863,244	7,532,688	200,237	424,029	575,539	4,509	36,166	90,076	
70	Fire Hydrants	4,200,665	4,200,665	3,835,582	41,999	93,088	167,210	377	3,030	59,379	
71	Total Gross Plant In Service (a)(c)	$ 175,471,361	$ 175,471,361	$ 105,806,086	$ 6,915,748	$ 18,303,779	$ 41,647,298	$ 1,859,749	$ 507,874	$ 430,826	

Liberty Utilities (Litchfield Park Water & Sewer, Corp, - Water Division
Test Year Ended 10/31/2024
Rate Base Allocation to Rate Schedules/Classes

Line No.	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Residential MF	Commercial	Irrigation	Resale Bulk	Construction	Private Fire	Alloc. Factor (b)
	ACCUMULATED DEPRECIATION AND AMORTIZATION										
	Source of Supply Plant										
72	Commodity	$ 3,824,778	$ 3,824,778	$ 2,131,449	$ 180,793	$ 467,267	$ 964,054	$ 59,033	$ 21,767	$ 415	CBC
73	Demand	3,716,397	3,716,397	1,983,800	144,440	415,087	1,131,306	37,576	782	3,406	CMD
74	Customer Accounts	-	-	-	-	-	-	-	-	-	CB
75	Customer Meters	-	-	-	-	-	-	-	-	-	CM
76	Customer Services	-	-	-	-	-	-	-	-	-	CS
77	Fire Hydrants	-	-	-	-	-	-	-	-	-	CH
78	Total Source of Supply Plant	$ 7,541,176	$ 7,541,176	$ 4,115,249	$ 325,233	$ 882,354	$ 2,095,360	$ 96,610	$ 22,549	$ 3,821	
	Pumping Plant										
79	Commodity	$ 2,704,306	$ 2,704,306	$ 1,507,039	$ 127,830	$ 330,381	$ 681,633	$ 41,739	$ 15,390	$ 293	CBC
80	Demand	2,627,675	2,627,675	1,402,644	102,126	293,487	799,889	26,568	553	2,408	CMD
81	Customer Accounts	-	-	-	-	-	-	-	-	-	CB
82	Customer Meters	-	-	-	-	-	-	-	-	-	CM
83	Customer Services	-	-	-	-	-	-	-	-	-	CS
84	Fire Hydrants	-	-	-	-	-	-	-	-	-	CH
85	Total Pumping Plant	$ 5,331,981	$ 5,331,981	$ 2,909,683	$ 229,955	$ 623,868	$ 1,481,522	$ 68,308	$ 15,943	$ 2,702	
	Water Treatment Plant										
86	Commodity	$ 3,415,772	$ 3,415,772	$ 1,903,521	$ 161,460	$ 417,300	$ 860,962	$ 52,721	$ 19,439	$ 370	CBC
87	Demand	3,318,981	3,318,981	1,771,661	128,994	370,699	1,010,329	33,558	699	3,042	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	$ 6,734,754	$ 6,734,754	$ 3,675,182	$ 290,454	$ 787,999	$ 1,871,291	$ 86,278	$ 20,138	$ 3,412	
	Transmission and Distribution Plant										
94	Commodity	$ 11,097,518	$ 11,097,518	$ 6,184,357	$ 524,567	$ 1,355,767	$ 2,797,183	$ 171,284	$ 63,156	$ 1,203	CBC
95	Demand	10,783,052	10,783,052	5,755,956	419,088	1,204,366	3,282,462	109,026	2,270	9,883	CMD
96	Customer Accounts	-	-	-	-	-	-	-	-	-	CB
97	Customer Meters	6,368,388	6,368,388	4,959,304	243,058	512,444	566,891	17,243	19,896	49,553	CM
98	Customer Services	3,931,188	3,931,188	3,341,036	88,813	188,073	255,274	2,000	16,041	39,952	CS
99	Fire Hydrants	1,165,378	1,165,378	1,064,094	11,652	25,825	46,389	105	841	16,473	CH
100	Total Transmission and Distribution Plant	$ 33,345,525	$ 33,345,525	$ 21,304,747	$ 1,287,178	$ 3,286,475	$ 6,948,199	$ 299,658	$ 102,203	$ 117,065	
101	General Plant										
102	Commodity	$ 892,650	$ 892,650	$ 497,451	$ 42,195	$ 109,054	$ 224,997	$ 13,778	$ 5,080	$ 97	CBC
103	Demand	867,356	867,356	462,992	33,710	96,876	264,031	8,770	183	795	CMD
104	Customer Accounts	2,070,789	2,070,789	1,890,815	20,704	45,889	82,429	186	1,494	29,272	CB
105	Customer Meters	149,074	149,074	116,089	5,690	11,995	13,270	404	468	1,160	CM
106	Customer Services	109,712	109,712	93,242	2,479	5,249	7,124	56	448	1,115	CS
107	Fire Hydrants	51,997	51,997	47,478	520	1,152	2,070	5	38	735	CH
108	Total General Plant	$ 4,141,578	$ 4,141,578	$ 3,108,066	$ 105,297	$ 270,215	$ 593,921	$ 23,197	$ 7,707	$ 33,174	

Liberty Utilities (Litchfield Park Water & Sewer, Corp, - Water Division
Test Year Ended 10/31/2024
Rate Base Allocation to Rate Schedules/Classes

Line No.	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Residential MF	Commercial	Irrigation	Resale Bulk	Construction	Private Fire	Alloc. Factor (b)
	Allocated Corporate Plant										
109	Commodity	$ 178,839	$ 178,839	$ 99,662	$ 8,454	$ 21,849	$ 45,077	$ 2,760	$ 1,018	$ 19	CBC
110	Demand	173,772	173,772	92,759	6,754	19,409	52,898	1,757	37	159	CMD
111	Customer Accounts	414,875	414,875	378,818	4,148	9,194	16,514	37	299	5,865	CB
112	Customer Meters	29,866	29,866	23,258	1,140	2,403	2,659	81	93	232	CM
113	Customer Services	21,980	21,980	18,681	497	1,052	1,427	11	90	223	CS
114	Fire Hydrants	10,417	10,417	9,512	104	231	415	1	8	147	CH
115	Total Allocated Corporate Plant	$ 829,750	$ 829,750	$ 622,690	$ 21,096	$ 54,137	$ 118,990	$ 4,647	$ 1,544	$ 6,646	
	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	$ 22,113,865	$ 22,113,865	$ 12,323,479	$ 1,045,298	$ 2,701,617	$ 5,573,907	$ 341,315	$ 125,850	$ 2,397	
131	Demand	21,487,233	21,487,233	11,469,812	835,111	2,399,922	6,540,915	217,255	4,523	19,694	
132	Customer Accounts	2,485,664	2,485,664	2,269,633	24,852	55,083	98,943	223	1,793	35,137	
133	Customer Meters	6,547,329	6,547,329	5,098,651	249,887	526,842	582,820	17,727	20,455	50,946	
134	Customer Services	4,062,880	4,062,880	3,452,958	91,788	194,374	263,825	2,067	16,578	41,291	
135	Fire Hydrants	1,227,793	1,227,793	1,121,084	12,276	27,208	48,873	110	886	17,356	
136	Total Accumulated Depreciation/Amortization (a)(c)	$ 57,924,762	$ 57,924,762	$ 35,735,617	$ 2,259,212	$ 5,905,047	$ 13,109,283	$ 578,698	$ 170,085	$ 166,820	

Liberty Utilities (Litchfield Park Water & Sewer, Corp, - Water Division
Test Year Ended 10/31/2024
Rate Base Allocation to Rate Schedules/Classes

Line No.	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Residential MF	Commercial	Irrigation	Resale Bulk	Construction	Private Fire	Alloc. Factor (b)
	NET UTILITY PLANT IN SERVICE										
	Net Plant										
137	Commodity	$ 50,000,348	$ 50,000,348	$ 27,863,889	$ 2,363,461	$ 6,108,467	$ 12,602,830	$ 771,728	$ 284,553	$ 5,421	
138	Demand	48,583,508	48,583,508	25,933,711	1,888,221	5,426,322	14,789,275	491,223	10,227	44,529	
139	Customer Accounts	5,693,664	5,693,664	5,198,822	56,926	126,174	226,640	511	4,107	80,484	
140	Customer Meters	5,495,842	5,495,842	4,279,819	209,756	442,233	489,220	14,880	17,170	42,764	
141	Customer Services	4,800,364	4,800,364	4,079,730	108,449	229,656	311,714	2,442	19,587	48,786	
142	Fire Hydrants	2,972,873	2,972,873	2,714,498	29,723	65,880	118,337	267	2,145	42,024	
143	Net Utility Plant in Service (a)	$ 117,546,598	$ 117,546,598	$ 70,070,469	$ 4,656,536	$ 12,398,731	$ 28,538,016	$ 1,281,051	$ 337,789	$ 264,006	
	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	$ (1,361,796)	$ (1,361,796)	$ (758,893)	$ (64,371)	$ (166,369)	$ (343,247)	$ (21,019)	$ (7,750)	$ (148)	CBC
152	Demand	(1,323,207)	(1,323,207)	(706,323)	(51,427)	(147,790)	(402,797)	(13,379)	(279)	(1,213)	CMD
153	Customer Accounts	(155,071)	(155,071)	(141,594)	(1,550)	(3,436)	(6,173)	(14)	(112)	(2,192)	CB
154	Customer Meters	(149,683)	(149,683)	(116,564)	(5,713)	(12,045)	(13,324)	(405)	(468)	(1,165)	CM
155	Customer Services	(130,741)	(130,741)	(111,114)	(2,954)	(6,255)	(8,490)	(67)	(533)	(1,329)	CS
156	Fire Hydrants	(80,968)	(80,968)	(73,931)	(810)	(1,794)	(3,223)	(7)	(58)	(1,145)	CH
157	Total Working Capital Assets (a)	$ (3,201,467)	$ (3,201,467)	$ (1,908,420)	$ (126,824)	$ (337,688)	$ (777,254)	$ (34,890)	$ (9,200)	$ (7,190)	
	CONTRIBUTIONS & ADVANCES IN AID OF CONSTRUCTION										
	Contributions & Advances in Aid of Construction										
158	Commodity	$ (18,962,581)	$ (18,962,581)	$ (10,567,351)	$ (896,340)	$ (2,316,630)	$ (4,779,610)	$ (292,677)	$ (107,916)	$ (2,056)	CBC
159	Demand	(18,425,246)	(18,425,246)	(9,835,333)	(716,106)	(2,057,927)	(5,608,817)	(186,296)	(3,879)	(16,887)	CMD
160	Customer Accounts	(2,159,316)	(2,159,316)	(1,971,648)	(21,589)	(47,851)	(85,953)	(194)	(1,558)	(30,523)	CB
161	Customer Meters	(2,084,292)	(2,084,292)	(1,623,117)	(79,550)	(167,716)	(185,536)	(5,643)	(6,512)	(16,218)	CM
162	Customer Services	(1,820,533)	(1,820,533)	(1,547,233)	(41,129)	(87,097)	(118,217)	(926)	(7,429)	(18,502)	CS
163	Fire Hydrants	(1,127,459)	(1,127,459)	(1,029,471)	(11,272)	(24,985)	(44,879)	(101)	(813)	(15,937)	CH
164	Total Contributions & Advances in Aid of Construction (a)	$ (44,579,427)	$ (44,579,427)	$ (26,574,154)	$ (1,765,987)	$ (4,702,206)	$ (10,823,013)	$ (485,837)	$ (128,106)	$ (100,124)	

Liberty Utilities (Litchfield Park Water & Sewer, Corp, - Water Division
Test Year Ended 10/31/2024
Rate Base Allocation to Rate Schedules/Classes

Line No.	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Residential MF	Commercial	Irrigation	Resale Bulk	Construction	Private Fire	Alloc. Factor (b)
	RATE BASE										
	Rate Base										
165	Commodity	$ 29,675,972	$ 29,675,972	$ 16,537,644	$ 1,402,750	$ 3,625,469	$ 7,479,972	$ 458,032	$ 168,887	$ 3,217	
166	Demand	28,835,055	28,835,055	15,392,054	1,120,688	3,220,605	8,777,661	291,549	6,070	26,429	
167	Customer Accounts	3,379,276	3,379,276	3,085,581	33,786	74,886	134,514	303	2,438	47,768	
168	Customer Meters	3,261,866	3,261,866	2,540,138	124,493	262,472	290,360	8,832	10,190	25,381	
169	Customer Services	2,849,089	2,849,089	2,421,382	64,366	136,304	185,007	1,449	11,625	28,955	
170	Fire Hydrants	1,764,445	1,764,445	1,611,096	17,641	39,101	70,235	158	1,273	24,942	
171	**Total Rate Base [A]**	**$ 69,765,704**	**$ 69,765,704**	**$ 41,587,895**	**$ 2,763,725**	**$ 7,358,837**	**$ 16,937,749**	**$ 760,323**	**$ 200,483**	**$ 156,692**	

Supporting Schedules
(a) G-5, (b) G-7a, (c) F-1.3

Recap Schedules
[A] G-1

Recap Schedules
[A] G-1

Liberty Utilities (Litchfield Park Water & Sewer, Corp, - Water Division
Test Year Ended 10/31/2024
Revenue and Expense Allocation to Rate Schedules at Present Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Residential MF	Commercial	Irrigation	Resale Bulk	Construction	Private Fire	Alloc. Code (b)
	REVENUES										
1	Revenue Water Service (c)	$ 15,967,126	$ 15,967,126	$ 8,720,829	$ 841,941	$ 2,141,204	$ 4,001,297	$ 118,026	$ 92,629	$ 51,200	Direct
2	Other Revenue	184,885	184,885	103,031	8,739	22,587	46,601	2,854	1,052	20	CBC
3	Total Revenue	$ 16,152,010	$ 16,152,010	$ 8,823,860	$ 850,680	$ 2,163,791	$ 4,047,899	$ 120,879	$ 93,681	$ 51,220	
	EXPENSES (A)										
	Source of Supply Expenses										
	Operation										
4	Commodity	$ 874,121	$ 874,121	$ 487,125	$ 41,319	$ 106,790	$ 220,326	$ 13,492	$ 4,975	$ 95	CBC
5	Demand	264,127	264,127	140,990	10,265	29,501	80,403	2,671	56	242	CMD
6	Customer Accounts	-	-	-	-	-	-	-	-	-	CB
7	Customer Meters	-	-	-	-	-	-	-	-	-	CM
8	Customer Services	-	-	-	-	-	-	-	-	-	CS
9	Fire Hydrants	-	-	-	-	-	-	-	-	-	CH
10	Total Operation	$1,138,248	1,138,248	628,115	51,584	136,291	300,729	16,162	5,030	337	
	Maintenance										
11	Commodity	$ 26,653	$ 26,653	$ 14,853	$ 1,260	$ 3,256	$ 6,718	$ 411	$ 152	$ 3	CBC
12	Demand	21,357	21,357	11,400	830	2,385	6,501	216	4	20	CMD
13	Customer Accounts	-	-	-	-	-	-	-	-	-	CB
14	Customer Meters	-	-	-	-	-	-	-	-	-	CM
15	Customer Services	-	-	-	-	-	-	-	-	-	CS
16	Fire Hydrants	-	-	-	-	-	-	-	-	-	CH
17	Total Maintenance	$ 48,010	$ 48,010	$ 26,253	$ 2,090	$ 5,642	$ 13,219	$ 627	$ 156	$ 22	
	Total Source of Supply Expenses										
18	Commodity	$ 900,774	$ 900,774	$ 501,978	$ 42,579	$ 110,046	$ 227,044	$ 13,903	$ 5,126	$ 98	
19	Demand	285,484	285,484	152,390	11,095	31,886	86,904	2,887	60	262	
20	Customer Accounts	-	-	-	-	-	-	-	-	-	
21	Customer Meters	-	-	-	-	-	-	-	-	-	
22	Customer Services	-	-	-	-	-	-	-	-	-	
23	Fire Hydrants	-	-	-	-	-	-	-	-	-	
24	Total Source of Supply Expenses	$ 1,186,258	$ 1,186,258	$ 654,368	$ 53,674	$ 141,932	$ 313,948	$ 16,789	$ 5,186	$ 359	

Liberty Utilities (Litchfield Park Water & Sewer, Corp, - Water Division
Test Year Ended 10/31/2024
Revenue and Expense Allocation to Rate Schedules at Present Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Residential MF	Commercial	Irrigation	Resale Bulk	Construction	Private Fire	Alloc. Code (b)
	Water Treatment Expenses										
	Operation										
25	Commodity	$ 1,030,512	$ 1,030,512	$ 574,277	$ 48,711	$ 125,896	$ 259,745	$ 15,905	$ 5,865	$ 112	CBC
26	Demand	271,372	271,372	144,857	10,547	30,310	82,608	2,744	57	249	CMD
27	Customer Accounts	-	-	-	-	-	-	-	-	-	CB
28	Customer Meters	-	-	-	-	-	-	-	-	-	CM
29	Customer Services	-	-	-	-	-	-	-	-	-	CS
30	Fire Hydrants	-	-	-	-	-	-	-	-	-	CH
31	Total Operation	$ 1,301,884	$ 1,301,884	$ 719,135	$ 59,258	$ 156,206	$ 342,354	$ 18,649	$ 5,922	$ 360	
	Maintenance										
32	Commodity	$ 31,377	$ 31,377	$ 17,486	$ 1,483	$ 3,833	$ 7,909	$ 484	$ 179	$ 3	CBC
33	Demand	25,947	25,947	13,850	1,008	2,898	7,898	262	5	24	CMD
34	Customer Accounts	-	-	-	-	-	-	-	-	-	CB
35	Customer Meters	-	-	-	-	-	-	-	-	-	CM
36	Customer Services	-	-	-	-	-	-	-	-	-	CS
37	Fire Hydrants	-	-	-	-	-	-	-	-	-	CH
38	Total Maintenance	$ 57,324	$ 57,324	$ 31,336	$ 2,492	$ 6,731	$ 15,807	$ 747	$ 184	$ 27	
	Total Water Treatment Expenses										
39	Commodity	$ 1,061,889	$ 1,061,889	$ 591,763	$ 50,194	$ 129,729	$ 267,654	$ 16,390	$ 6,043	$ 115	
40	Demand	297,319	297,319	158,708	11,555	33,208	90,507	3,006	63	273	
41	Customer Accounts	-	-	-	-	-	-	-	-	-	
42	Customer Meters	-	-	-	-	-	-	-	-	-	
43	Customer Services	-	-	-	-	-	-	-	-	-	
44	Fire Hydrants	-	-	-	-	-	-	-	-	-	
45	Total Water Treatment	$ 1,359,208	$ 1,359,208	$ 750,471	$ 61,750	$ 162,937	$ 358,161	$ 19,396	$ 6,106	$ 388	
	Total Production Expenses										
46	Commodity	$ 1,962,663	$ 1,962,663	$ 1,093,741	$ 92,773	$ 239,776	$ 494,699	$ 30,293	$ 11,170	$ 213	
47	Demand	582,803	582,803	311,096	22,651	65,094	177,411	5,893	123	534	
48	Customer Accounts	-	-	-	-	-	-	-	-	-	
49	Customer Meters	-	-	-	-	-	-	-	-	-	
50	Customer Services	-	-	-	-	-	-	-	-	-	
51	Fire Hydrants	-	-	-	-	-	-	-	-	-	
52	**Total Production Expenses**	**$ 2,545,466**	**$ 2,545,466**	**$ 1,404,839**	**$ 115,424**	**$ 304,869**	**$ 672,109**	**$ 36,185**	**$ 11,292**	**$ 747**	

Liberty Utilities (Litchfield Park Water & Sewer, Corp, - Water Division
Test Year Ended 10/31/2024
Revenue and Expense Allocation to Rate Schedules at Present Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Residential MF	Commercial	Irrigation	Resale Bulk	Construction	Private Fire	Alloc. Code (b)
	Transmission and Distribution Expenses										
	Operation										
53	Commodity	$ 406,294	$ 406,294	$ 226,417	$ 19,205	$ 49,636	$ 102,408	$ 6,271	$ 2,312	$ 44	CBC
54	Demand	139,359	139,359	74,389	5,416	15,565	42,422	1,409	29	128	CMD
55	Customer Accounts	-	-	-	-	-	-	-	-	-	CB
56	Customer Meters	50,477	50,477	39,308	1,927	4,062	4,493	137	158	393	CM
57	Customer Services	37,149	37,149	31,572	839	1,777	2,412	19	152	378	CS
58	Fire Hydrants	17,606	17,606	16,076	176	390	701	2	13	249	CH
59	Total Operation	$ 650,885	$ 650,885	$ 387,763	$ 27,563	$ 71,431	$ 152,437	$ 7,837	$ 2,664	$ 1,191	
	Maintenance										
60	Commodity	$ 17,746	$ 17,746	$ 9,889	$ 839	$ 2,168	$ 4,473	$ 274	$ 101	$ 2	CBC
61	Demand	17,243	17,243	9,204	670	1,926	5,249	174	4	16	CMD
62	Customer Accounts	-	-	-	-	-	-	-	-	-	CB
63	Customer Meters	6,246	6,246	4,864	238	503	556	17	20	49	CM
64	Customer Services	4,597	4,597	3,907	104	220	298	2	19	47	CS
65	Fire Hydrants	2,179	2,179	1,989	22	48	87	0	2	31	CH
66	Total Maintenance	$ 48,010	$ 48,010	$ 29,853	$ 1,873	$ 4,865	$ 10,663	$ 468	$ 144	$ 144	
	Total Transmission & Distribution Expenses										
67	Commodity	$ 424,041	$ 424,041	$ 236,307	$ 20,044	$ 51,804	$ 106,881	$ 6,545	$ 2,413	$ 46	
68	Demand	156,602	156,602	83,594	6,086	17,491	47,671	1,583	33	144	
69	Customer Accounts	-	-	-	-	-	-	-	-	-	
70	Customer Meters	56,723	56,723	44,172	2,165	4,564	5,049	154	177	441	
71	Customer Services	41,745	41,745	35,479	943	1,997	2,711	21	170	424	
72	Fire Hydrants	19,785	19,785	18,065	198	438	788	2	14	280	
73	**Total Transmission & Distribution Expenses**	**$ 698,895**	**$ 698,895**	**$ 417,616**	**$ 29,436**	**$ 76,295**	**$ 163,100**	**$ 8,305**	**$ 2,808**	**$ 1,335**	

Liberty Utilities (Litchfield Park Water & Sewer, Corp, - Water Division
Test Year Ended 10/31/2024
Revenue and Expense Allocation to Rate Schedules at Present Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Residential MF	Commercial	Irrigation	Resale Bulk	Construction	Private Fire	Alloc. Code (b)
	Customer Accounts Expenses										
74	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	CBC
75	Demand	-	-	-	-	-	-	-	-	-	CMD
76	Customer Accounts	354,510	354,510	323,700	3,544	7,856	14,112	32	256	5,011	CB
77	Customer Meters	-	-	-	-	-	-	-	-	-	CM
78	Customer Services	-	-	-	-	-	-	-	-	-	CS
79	Fire Hydrants	-	-	-	-	-	-	-	-	-	CH
80	Total Customer Accounts	$ 354,510	$ 354,510	$ 323,700	$ 3,544	$ 7,856	$ 14,112	$ 32	$ 256	$ 5,011	
	O&M w/oA&G Expenses										
81	Commodity	$ 2,386,704	$ 2,386,704	$ 1,330,048	$ 112,817	$ 291,580	$ 601,580	$ 36,837	$ 13,583	$ 259	
82	Demand	739,405	739,405	394,692	28,737	82,585	225,082	7,476	156	678	
83	Customer Accounts	354,510	354,510	323,700	3,544	7,856	14,112	32	256	5,011	
84	Customer Meters	56,723	56,723	44,172	2,165	4,564	5,049	154	177	441	
85	Customer Services	41,745	41,745	35,479	943	1,997	2,711	21	170	424	
86	Fire Hydrants	19,785	19,785	18,065	198	438	788	2	14	280	
87	**Total O&M w/oA&G Expenses**	$ 3,598,872	$ 3,598,872	$ 2,146,155	$ 148,404	$ 389,020	$ 849,321	$ 44,522	$ 14,356	$ 7,093	
	Administrative and General Expenses										
88	Commodity	$ 1,850,359	$ 1,850,359	$ 1,031,157	$ 87,464	$ 226,056	$ 466,392	$ 28,559	$ 10,530	$ 201	CBC
89	Demand	554,049	554,049	295,750	21,533	61,882	168,658	5,602	117	508	CMD
90	Customer Accounts	2,924,429	2,924,429	2,670,264	29,239	64,806	116,409	262	2,110	41,339	CB
91	Customer Meters	15,591	15,591	12,141	595	1,255	1,388	42	49	121	CM
92	Customer Services	11,474	11,474	9,752	259	549	745	6	47	117	CS
93	Fire Hydrants	5,438	5,438	4,965	54	121	216	0	4	77	CH
94	Total Administrative and General Expenses	$ 5,361,340	$ 5,361,340	$ 4,024,029	$ 139,145	$ 354,668	$ 753,808	$ 34,472	$ 12,856	$ 42,362	
	Total Operation and Maintenance Expenses										
95	Commodity	$ 4,237,062	$ 4,237,062	$ 2,361,204	$ 200,281	$ 517,635	$ 1,067,972	$ 65,397	$ 24,113	$ 459	
96	Demand	1,293,454	1,293,454	690,441	50,271	144,467	393,739	13,078	272	1,186	
97	Customer Accounts	3,278,939	3,278,939	2,993,964	32,783	72,662	130,520	294	2,365	46,350	
98	Customer Meters	72,314	72,314	56,313	2,760	5,819	6,437	196	226	563	
99	Customer Services	53,220	53,220	45,230	1,202	2,546	3,456	27	217	541	
100	Fire Hydrants	25,223	25,223	23,031	252	559	1,004	2	18	357	
101	**Total Operation and Maintenance Expenses**	$ 8,960,211	$ 8,960,211	$ 6,170,184	$ 287,550	$ 743,688	$ 1,603,129	$ 78,994	$ 27,212	$ 49,455	

Liberty Utilities (Litchfield Park Water & Sewer, Corp, - Water Division
Test Year Ended 10/31/2024
Revenue and Expense Allocation to Rate Schedules at Present Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Residential MF	Commercial	Irrigation	Resale Bulk	Construction	Private Fire	Alloc. Code (b)
	Depreciation & Amort Expense										
102	Commodity	$ 1,965,639	$ 1,965,639	$ 1,095,399	$ 92,914	$ 240,139	$ 495,449	$ 30,339	$ 11,186	$ 213	CBC
103	Demand	1,909,939	1,909,939	1,019,519	74,231	213,322	581,403	19,311	402	1,751	CMD
104	Customer Accounts	469,838	469,838	429,004	4,698	10,412	18,702	42	339	6,641	CB
105	Customer Meters	744,284	744,284	579,602	28,407	59,890	66,253	2,015	2,325	5,791	CM
106	Customer Services	227,191	227,191	193,085	5,133	10,869	14,753	116	927	2,309	CS
107	Fire Hydrants	63,006	63,006	57,530	630	1,396	2,508	6	45	891	CH
108		-	-	-	-	-	-	-	-	-	CH
109	Total Depreciation & Amort Expense	$ 5,379,897	$ 5,379,897	$ 3,374,139	$ 206,011	$ 536,029	$ 1,179,069	$ 51,828	$ 15,225	$ 17,596	
	Taxes Other Than Income										
110	Commodity	$ 263,622	$ 263,622	$ 146,910	$ 12,461	$ 32,206	$ 66,447	$ 4,069	$ 1,500	$ 29	CBC
111	Demand	256,152	256,152	136,733	9,955	28,610	77,975	2,590	54	235	CMD
112	Customer Accounts	30,019	30,019	27,410	300	665	1,195	3	22	424	CB
113	Customer Meters	28,976	28,976	22,565	1,106	2,332	2,579	78	91	225	CM
114	Customer Services	25,309	25,309	21,510	572	1,211	1,643	13	103	257	CS
115	Fire Hydrants	15,674	15,674	14,312	157	347	624	1	11	222	CH
116	Total Taxes Other Than Income	$ 619,754	$ 619,754	$ 369,440	$ 24,551	$ 65,371	$ 150,464	$ 6,754	$ 1,781	$ 1,392	
	O&M, Customer, A&G and Other Taxes										
117	Commodity	$ 6,466,324	$ 6,466,324	$ 3,603,513	$ 305,656	$ 789,981	$ 1,629,868	$ 99,804	$ 36,800	$ 701	
118	Demand	3,459,545	3,459,545	1,846,694	134,457	386,399	1,053,118	34,979	728	3,171	
119	Customer Accounts	3,778,796	3,778,796	3,450,378	37,781	83,739	150,417	339	2,726	53,416	
120	Customer Meters	845,573	845,573	658,480	32,272	68,041	75,270	2,289	2,642	6,580	
121	Customer Services	305,720	305,720	259,825	6,907	14,626	19,852	156	1,247	3,107	
122	Fire Hydrants	103,903	103,903	94,873	1,039	2,303	4,136	9	75	1,469	
123	**Total O&M, Customer, A&G and Other Taxes**	$ 14,959,862	$ 14,959,862	$ 9,913,763	$ 518,112	$ 1,345,088	$ 2,932,662	$ 137,577	$ 44,218	$ 68,443	
	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 (Litchfield Park Water & Sewer, Corp, - Water Division
Test Year Ended 10/31/2024
Revenue and Expense Allocation to Rate Schedules at Present Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Residential MF	Commercial	Irrigation	Resale Bulk	Construction	Private Fire	Alloc. Code (b)
	OPERATING INCOME										
131	Income Before Taxes	$ 1,192,148	$ 1,192,148	$ (1,089,903)	$ 332,568	$ 818,703	$ 1,115,237	$ (16,697)	$ 49,463	$ (17,223)	
132	State Income Tax	(28,259)	$ (28,259)	(109,193)	13,515	32,560	35,494	(1,831)	2,280	(1,084)	
133	Federal Income Tax	(115,176)	(115,176)	(445,041)	55,085	132,706	144,663	(7,462)	9,293	(4,419)	
134	Total Income Taxes	$ (143,435)	$ (143,435)	$ (554,235)	$ 68,600	$ 165,266	$ 180,157	$ (9,292)	$ 11,573	$ (5,503)	
135	Net Income After Tax	$ 1,335,583	$ 1,335,583	$ (535,668)	$ 263,968	$ 653,437	$ 935,080	$ (7,405)	$ 37,890	$ (11,720)	
136	Present Return Rate Of Return	1.91%	1.91%	-1.29%	9.55%	8.88%	5.52%	-0.97%	4.98%	-7.48%	
137	Present Relative Return Rate Of Return	1.00	1.00	(0.67)	4.99	4.64	2.88	(0.51)	2.60	(3.91)	
	State Income Tax										
138	Income Before Tax	$ 1,247,832	$ 1,247,832	$ (1,140,811)	$ 348,102	$ 856,944	$ 1,167,329	$ (17,477)	$ 51,773	$ (18,027)	
139	Less: Interest Expense	1,824,548	1,824,548	1,087,627	72,278	192,452	442,964	19,884	5,243	4,098	
140	State Taxable Income	$ (576,715)	$ (576,715)	$ (2,228,439)	$ 275,824	$ 664,492	$ 724,364	$ (37,362)	$ 46,530	$ (22,125)	
141	Pro Forma State Income Tax	$ (28,259)	$ (28,259)	$ (109,193)	$ 13,515	$ 32,560	$ 35,494	$ (1,831)	$ 2,280	$ (1,084)	
142	Amortization of Flow Through Tax	0	0	0	0	0	0	0	0	0	
143	Subtotal State Income Tax	$ (28,259)	$ (28,259)	$ (109,193)	$ 13,515	$ 32,560	$ 35,494	$ (1,831)	$ 2,280	$ (1,084)	
144	Deferred State Income Tax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
145	**Total State Income Tax**	**$ (28,259)**	**$ (28,259)**	**$ (109,193)**	**$ 13,515**	**$ 32,560**	**$ 35,494**	**$ (1,831)**	**$ 2,280**	**$ (1,084)**	
	Federal Income Tax										
146	Income Before Tax	$ 1,247,832	$ 1,247,832	$ (1,140,811)	$ 348,102	$ 856,944	$ 1,167,329	$ (17,477)	$ 51,773	$ (18,027)	
147	Less: Interest Expense	1,824,548	1,824,548	1,087,627	72,278	192,452	442,964	19,884	5,243	4,098	
148	Less: State Income Tax	(28,259)	(28,259)	(109,193)	13,515	32,560	35,494	(1,831)	2,280	(1,084)	
149		-	-	-	-	-	-	-	-	-	
150	Federal Taxable Income	$ (548,456)	$ (548,456)	$ (2,119,245)	$ 262,309	$ 631,932	$ 688,871	$ (35,531)	$ 44,250	$ (21,041)	
151	Pro Forma Federal Income Tax	$ (115,176)	$ (115,176)	$ (445,041)	$ 55,085	$ 132,706	$ 144,663	$ (7,462)	$ 9,293	$ (4,419)	
152	ITC Amortization	-	-	-	-	-	-	-	-	-	CRB
153	Subtotal Federal Income Tax	$ (115,176)	$ (115,176)	$ (445,041)	$ 55,085	$ 132,706	$ 144,663	$ (7,462)	$ 9,293	$ (4,419)	
154	Deferred Federal Income Tax	-	-	-	-	-	-	-	-	-	
155	**Total Federal Income Tax**	**(115,176)**	**(115,176)**	**(445,041)**	**55,085**	**132,706**	**144,663**	**(7,462)**	**9,293**	**(4,419)**	
156	**Total Income Tax**	**(143,435)**	**(143,435)**	**(554,235)**	**68,600**	**165,266**	**180,157**	**(9,292)**	**11,573**	**(5,503)**	

Liberty Utilities (Litchfield Park Water & Sewer, Corp, - Water Division
Test Year Ended 10/31/2024
Revenue and Expense Allocation to Rate Schedules at Present Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Residential MF	Commercial	Irrigation	Resale Bulk	Construction	Private Fire	Alloc. Code (b)
PRESENT REVENUES TAXES & ROR											
	Present Revenues										
157	Revenues	$ 15,967,126	$ 15,967,126	$ 8,720,829	$ 841,941	$ 2,141,204	$ 4,001,297	$ 118,026	$ 92,629	$ 51,200	
158	Other Revenue	184,885	184,885	103,031	8,739	22,587	46,601	2,854	1,052	20	
159	Total Present Revenue	**$ 16,152,010**	**$ 16,152,010**	**$ 8,823,860**	**$ 850,680**	**$ 2,163,791**	**$ 4,047,899**	**$ 120,879**	**$ 93,681**	**$ 51,220**	
160	O&M, Customer, A&G and Other Taxes	$ 14,959,862	$ 14,959,862	$ 9,913,763	$ 518,112	$ 1,345,088	$ 2,932,662	$ 137,577	$ 44,218	$ 68,443	
161	Income Before Tax	$ 1,192,148	$ 1,192,148	$ (1,089,903)	$ 332,568	$ 818,703	$ 1,115,237	$ (16,697)	$ 49,463	$ (17,223)	
162	Less: Interest Expense	1,824,548	1,824,548	1,087,627	72,278	192,452	442,964	19,884	5,243	4,098	
163	State Taxable Income	$ (632,400)	$ (632,400)	$ (2,177,530)	$ 260,290	$ 626,251	$ 672,273	$ (36,582)	$ 44,220	$ (21,321)	
164	Pro Forma State Income Tax	$ (28,259)	$ (28,259)	$ (109,193)	$ 13,515	$ 32,560	$ 35,494	$ (1,831)	$ 2,280	$ (1,084)	
165	Amortization of Flow Through Tax	-	-	-	-	-	-	-	-	-	
166	Subtotal State Income Tax	$ (28,259)	$ (28,259.05)	$(109,193.49)	$ 13,515.38	$ 32,560.10	$ 35,493.85	$ (1,830.73)	$ 2,279.98	$ (1,084.14)	
167	Deferred State Income Tax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
168	**Total State Income Tax**	$ (28,259)	$ (28,259)	$ (109,193)	$ 13,515	$ 32,560	$ 35,494	$ (1,831)	$ 2,280	$ (1,084)	
169	Income Before Tax	$ 1,192,148	$ 1,192,148	$ (1,089,903)	$ 332,568	$ 818,703	$ 1,115,237	$ (16,697)	$ 49,463	$ (17,223)	
170	Less: Interest Expense	1,824,548	1,824,548	1,087,627	72,278	192,452	442,964	19,884	5,243	4,098	
171	Less: State Income Tax	(28,259)	(28,259)	(109,193)	13,515	32,560	35,494	(1,831)	2,280	(1,084)	
172		-	-	-	-	-	-	-	-	-	
173	Federal Taxable Income	($604,141)	(604,141)	(2,068,337)	246,775	593,691	636,779	(34,751)	41,940	(20,237)	
174	Pro Forma Federal Income Tax	$ (115,176)	(115,176)	(445,041)	55,085	132,706	144,663	(7,462)	9,293	(4,419)	
175	ITC Amortization	-	0	0	0	0	0	0	0	0	CRB
176	Subtotal Federal Income Tax	($115,176)	(115,176)	(445,041)	55,085	132,706	144,663	(7,462)	9,293	(4,419)	
177	**Total Federal Income Tax**	($115,176)	(115,176)	(445,041)	55,085	132,706	144,663	(7,462)	9,293	(4,419)	
178	**Total Income Tax**	($143,435)	(143,435)	(554,235)	68,600	165,266	180,157	(9,292)	11,573	(5,503)	
179	**Income After Tax**	**$1,335,583**	**$1,335,583**	**($535,668)**	**$263,968**	**$653,437**	**$935,080**	**($7,405)**	**$37,890**	**($11,720)**	
	Present Revenues										
180	**Return Rate Of Return**	1.91%	1.91%	-1.29%	9.55%	8.88%	5.52%	-0.97%	24.18%	-7.48%	
181	**Realtive Rate Of Return**	1.00	1.00	(0.67)	4.99	4.64	2.88	(0.51)	12.63	(3.91)	

Supporting Schedules
(a) C-1, (b) G-7a, (c) H-1

Liberty Utilities (Litchfield Park Water & Sewer, Corp, - Water Division
Test Year Ended 10/31/2024
Revenue and Expense Allocation to Rate Schedules at Proposed Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Residential MF	Commercial	Irrigation	Resale Bulk	Construction	Private Fire	Allocation Code (b)
	REVENUES										
1	Revenue Water Service (c)	$ 22,170,154	$ 22,170,154	$ 12,162,847	$ 1,170,526	$ 2,946,002	$ 5,506,989	$ 153,569	$ 162,576	$ 67,644	Direct
2	Other Revenue	184,885	184,885	103,031	8,739	22,587	46,601	2,854	1,052	20	CBC
3	Total Revenue	$ 22,355,038	$ 22,355,038	$ 12,265,879	$ 1,179,265	$ 2,968,589	$ 5,553,590	$ 156,423	$ 163,628	$ 67,664	
	EXPENSES (A)										
	Source of Supply Expenses										
	Operation										
4	Commodity	$ 874,121	$ 874,121	$ 487,125	$ 41,319	$ 106,790	$ 220,326	$ 13,492	$ 4,975	$ 96	CBC
5	Demand	264,127	264,127	140,990	10,265	29,501	80,403	2,671	56	242	CMD
6	Customer Accounts	-	-	-	-	-	-	-	-	-	CB
7	Customer Meters	-	-	-	-	-	-	-	-	-	CM
8	Customer Services	-	-	-	-	-	-	-	-	-	CS
9	Fire Hydrants	-	-	-	-	-	-	-	-	-	CH
10	Total Operation	$1,138,248	1,138,248	628,115	51,584	136,291	300,729	16,162	5,030	337	
	Maintenance										
11	Commodity	$ 26,653	$ 26,653	$ 14,853	$ 1,260	$ 3,256	$ 6,718	$ 411	$ 152	$ 3	CBC
12	Demand	21,357	21,357	11,400	830	2,385	6,501	216	4	20	CMD
13	Customer Accounts	-	-	-	-	-	-	-	-	-	CB
14	Customer Meters	-	-	-	-	-	-	-	-	-	CM
15	Customer Services	-	-	-	-	-	-	-	-	-	CS
16	Fire Hydrants	-	-	-	-	-	-	-	-	-	CH
17	Total Maintenance	$ 48,010	$ 48,010	$ 26,253	$ 2,090	$ 5,642	$ 13,219	$ 627	$ 156	$ 22	
	Total Source of Supply Expenses										
18	Commodity	$ 900,774	$ 900,774	$ 501,978	$ 42,579	$ 110,046	$ 227,044	$ 13,903	$ 5,126	$ 98	
19	Demand	285,484	285,484	152,390	11,095	31,886	86,904	2,887	60	262	
20	Customer Accounts	-	-	-	-	-	-	-	-	-	
21	Customer Meters	-	-	-	-	-	-	-	-	-	
22	Customer Services	-	-	-	-	-	-	-	-	-	
23	Fire Hydrants	-	-	-	-	-	-	-	-	-	
24	Total Source of Supply Expenses	$ 1,186,258	$ 1,186,258	$ 654,368	$ 53,674	$ 141,932	$ 313,948	$ 16,789	$ 5,186	$ 359	

Liberty Utilities (Litchfield Park Water & Sewer, Corp, - Water Division
Test Year Ended 10/31/2024
Revenue and Expense Allocation to Rate Schedules at Proposed Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Residential MF	Commercial	Irrigation	Resale Bulk	Construction	Private Fire	Allocation Code (b)
	Water Treatment Expenses										
	Operation										
25	Commodity	$ 1,030,512	$ 1,030,512	$ 574,277	$ 48,711	$ 125,896	$ 259,745	$ 15,905	$ 5,865	$ 112	CBC
26	Demand	271,372	271,372	144,857	10,547	30,310	82,608	2,744	57	249	CMD
27	Customer Accounts	-	-	-	-	-	-	-	-	-	CB
28	Customer Meters	-	-	-	-	-	-	-	-	-	CM
29	Customer Services	-	-	-	-	-	-	-	-	-	CS
30	Fire Hydrants	-	-	-	-	-	-	-	-	-	CH
31	Total Operation	$ 1,301,884	$ 1,301,884	$ 719,135	$ 59,258	$ 156,206	$ 342,354	$ 18,649	$ 5,922	$ 360	
	Maintenance										
32	Commodity	$ 31,377	$ 31,377	$ 17,486	$ 1,483	$ 3,833	$ 7,909	$ 484	$ 179	$ 3	CBC
33	Demand	25,947	25,947	13,850	1,008	2,898	7,898	262	5	24	CMD
34	Customer Accounts	-	-	-	-	-	-	-	-	-	CB
35	Customer Meters	-	-	-	-	-	-	-	-	-	CM
36	Customer Services	-	-	-	-	-	-	-	-	-	CS
37	Fire Hydrants	-	-	-	-	-	-	-	-	-	CH
38	Total Maintenance	$ 57,324	$ 57,324	$ 31,336	$ 2,492	$ 6,731	$ 15,807	$ 747	$ 184	$ 27	
	Total Water Treatment Expenses										
39	Commodity	$ 1,061,889	$ 1,061,889	$ 591,763	$ 50,194	$ 129,729	$ 267,654	$ 16,390	$ 6,043	$ 115	
40	Demand	297,319	297,319	158,708	11,555	33,208	90,507	3,006	63	273	
41	Customer Accounts	-	-	-	-	-	-	-	-	-	
42	Customer Meters	-	-	-	-	-	-	-	-	-	
43	Customer Services	-	-	-	-	-	-	-	-	-	
44	Fire Hydrants	-	-	-	-	-	-	-	-	-	
45	Total Water Treatment	$ 1,359,208	$ 1,359,208	$ 750,471	$ 61,750	$ 162,937	$ 358,161	$ 19,396	$ 6,106	$ 388	
	Total Production Expenses										
46	Commodity	$ 1,962,663	$ 1,962,663	$ 1,093,741	$ 92,773	$ 239,776	$ 494,699	$ 30,293	$ 11,170	$ 213	
47	Demand	582,803	582,803	311,098	22,651	65,094	177,411	5,893	123	534	
48	Customer Accounts	-	-	-	-	-	-	-	-	-	
49	Customer Meters	-	-	-	-	-	-	-	-	-	
50	Customer Services	-	-	-	-	-	-	-	-	-	
51	Fire Hydrants	-	-	-	-	-	-	-	-	-	
52	**Total Production Expenses**	**$ 2,545,466**	**$ 2,545,466**	**$ 1,404,839**	**$ 115,424**	**$ 304,869**	**$ 672,109**	**$ 36,185**	**$ 11,292**	**$ 747**	

Liberty Utilities (Litchfield Park Water & Sewer, Corp, - Water Division
Test Year Ended 10/31/2024
Revenue and Expense Allocation to Rate Schedules at Proposed Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Residential MF	Commercial	Irrigation	Resale Bulk	Construction	Private Fire	Allocation Code (b)
	Transmission and Distribution Expenses										
	Operation										
53	Commodity	$ 406,294	$ 406,294	$ 226,417	$ 19,205	$ 49,636	$ 102,408	$ 6,271	$ 2,312	$ 44	CBC
54	Demand	139,359	139,359	74,389	5,416	15,565	42,422	1,409	29	128	CMD
55	Customer Accounts	-	-	-	-	-	-	-	-	-	CB
56	Customer Meters	50,477	50,477	39,308	1,927	4,062	4,493	137	158	393	CM
57	Customer Services	37,149	37,149	31,572	839	1,777	2,412	19	152	378	CS
58	Fire Hydrants	17,606	17,606	16,076	176	390	701	2	13	249	CH
59	Total Operation	$ 650,885	$ 650,885	$ 387,763	$ 27,563	$ 71,431	$ 152,437	$ 7,837	$ 2,664	$ 1,191	
	Maintenance										
60	Commodity	$ 17,746	$ 17,746	$ 9,889	$ 839	$ 2,168	$ 4,473	$ 274	$ 101	$ 2	CBC
61	Demand	17,243	17,243	9,204	670	1,926	5,249	174	4	16	CMD
62	Customer Accounts	-	-	-	-	-	-	-	-	-	CB
63	Customer Meters	6,246	6,246	4,864	238	503	556	17	20	49	CM
64	Customer Services	4,597	4,597	3,907	104	220	298	2	19	47	CS
65	Fire Hydrants	2,179	2,179	1,989	22	48	87	0	2	31	CH
66	Total Maintenance	$ 48,010	$ 48,010	$ 29,853	$ 1,873	$ 4,865	$ 10,663	$ 468	$ 144	$ 144	
	Total Transmission & Distribution Expenses										
67	Commodity	$ 424,041	$ 424,041	$ 236,307	$ 20,044	$ 51,804	$ 106,881	$ 6,545	$ 2,413	$ 46	
68	Demand	156,602	156,602	83,594	6,086	17,491	47,671	1,583	33	144	
69	Customer Accounts	-	-	-	-	-	-	-	-	-	
70	Customer Meters	56,723	56,723	44,172	2,165	4,564	5,049	154	177	441	
71	Customer Services	41,745	41,745	35,479	943	1,997	2,711	21	170	424	
72	Fire Hydrants	19,785	19,785	18,065	198	438	788	2	14	280	
73	**Total Transmission & Distribution Expenses**	**$ 698,895**	**$ 698,895**	**$ 417,616**	**$ 29,436**	**$ 76,295**	**$ 163,100**	**$ 8,305**	**$ 2,808**	**$ 1,335**	

Liberty Utilities (Litchfield Park Water & Sewer, Corp, - Water Division
Test Year Ended 10/31/2024
Revenue and Expense Allocation to Rate Schedules at Proposed Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Residential MF	Commercial	Irrigation	Resale Bulk	Construction	Private Fire	Allocation Code (b)
	Customer Accounts Expenses										
74	Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	CBC
75	Demand	-	-	-	-	-	-	-	-	-	CMD
76	Customer Accounts	413,220	413,220	377,307	4,131	9,157	16,448	37	298	5,841	CB
77	Customer Meters	-	-	-	-	-	-	-	-	-	CM
78	Customer Services	-	-	-	-	-	-	-	-	-	CS
79	Fire Hydrants	-	-	-	-	-	-	-	-	-	CH
80	Total Customer Accounts	$ 413,220	$ 413,220	$ 377,307	$ 4,131	$ 9,157	$ 16,448	$ 37	$ 298	$ 5,841	
	O&M w/oA&G Expenses										
81	Commodity	$ 2,386,704	$ 2,386,704	$ 1,330,048	$ 112,617	$ 291,580	$ 601,580	$ 36,837	$ 13,583	$ 259	
82	Demand	739,405	739,405	394,692	28,737	82,585	225,082	7,476	156	678	
83	Customer Accounts	413,220	413,220	377,307	4,131	9,157	16,448	37	298	5,841	
84	Customer Meters	56,723	56,723	44,172	2,165	4,564	5,049	154	177	441	
85	Customer Services	41,745	41,745	35,479	943	1,997	2,711	21	170	424	
86	Fire Hydrants	19,785	19,785	18,065	198	438	788	2	14	280	
87	**Total O&M w/oA&G Expenses**	$ 3,657,581	$ 3,657,581	$ 2,199,762	$ 148,991	$ 390,322	$ 851,658	$ 44,527	$ 14,398	$ 7,923	
	Administrative and General Expenses										
88	Commodity	$ 1,850,359	$ 1,850,359	$ 1,031,157	$ 87,464	$ 226,056	$ 466,392	$ 28,559	$ 10,530	$ 201	CBC
89	Demand	554,049	554,049	295,750	21,533	61,882	168,658	5,602	117	508	CMD
90	Customer Accounts	2,924,429	2,924,429	2,670,264	29,239	64,806	116,409	262	2,110	41,339	CB
91	Customer Meters	15,591	15,591	12,141	595	1,255	1,388	42	49	121	CM
92	Customer Services	11,474	11,474	9,752	259	549	745	6	47	117	CS
93	Fire Hydrants	5,438	5,438	4,965	54	121	216	0	4	77	CH
94	Total Administrative and General Expenses	$ 5,361,340	$ 5,361,340	$ 4,024,029	$ 139,145	$ 354,668	$ 753,808	$ 34,472	$ 12,856	$ 42,362	
	Total Operation and Maintenance Expenses										
95	Commodity	$ 4,237,062	$ 4,237,062	$ 2,361,204	$ 200,281	$ 517,635	$ 1,067,972	$ 65,397	$ 24,113	$ 459	
96	Demand	1,293,454	1,293,454	690,441	50,271	144,467	393,739	13,078	272	1,186	
97	Demand - Extra Cap Max Hour	-	-	-	-	-	-	-	-	-	
98	Customer Accounts	3,337,649	3,337,649	3,047,571	33,370	73,963	132,857	299	2,408	47,180	
99	Customer Meters	72,314	72,314	56,313	2,760	5,819	6,437	196	226	563	
100	Customer Services	53,220	53,220	45,230	1,202	2,546	3,456	27	217	541	
101	Fire Hydrants	25,223	25,223	23,031	252	559	1,004	2	18	357	
102	**Total Operation and Maintenance Expenses**	$ 9,018,921	$ 9,018,921	$ 6,223,791	$ 288,137	$ 744,989	$ 1,605,466	$ 78,999	$ 27,254	$ 50,285	

Liberty Utilities (Litchfield Park Water & Sewer, Corp, - Water Division
Test Year Ended 10/31/2024
Revenue and Expense Allocation to Rate Schedules at Proposed Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Residential MF	Commercial	Irrigation	Resale Bulk	Construction	Private Fire	Allocation Code (b)
	Depreciation & Amort Expense										
103	Commodity	$ 1,965,639	$ 1,965,639	$ 1,095,399	$ 92,914	$ 240,139	$ 495,449	$ 30,339	$ 11,186	$ 213	CBC
104	Demand	1,909,939	1,909,939	1,019,519	74,231	213,322	581,403	19,311	402	1,751	CMD
105	Customer Accounts	469,838	469,838	429,004	4,698	10,412	18,702	42	339	6,641	CB
106	Customer Meters	744,284	744,284	579,602	28,407	59,890	66,253	2,015	2,325	5,791	CM
107	Customer Services	227,191	227,191	193,085	5,133	10,869	14,753	116	927	2,309	CS
108	Fire Hydrants	63,006	63,006	57,530	630	1,396	2,508	6	45	891	CH
109		-	-	-	-	-	-	-	-	-	CH
110	Total Depreciation & Amort Expense	$ 5,379,897	$ 5,379,897	$ 3,374,139	$ 206,011	$ 536,029	$ 1,179,069	$ 51,828	$ 15,225	$ 17,596	
	Taxes Other Than Income										
111	Commodity	$ 296,724	$ 296,724	$ 165,356	$ 14,026	$ 36,250	$ 74,791	$ 4,580	$ 1,689	$ 32	CBC
112	Demand	288,316	288,316	153,902	11,206	32,202	87,766	2,915	61	264	CMD
113	Customer Accounts	33,789	33,789	30,852	338	749	1,345	3	24	478	CB
114	Customer Meters	32,615	32,615	25,398	1,245	2,624	2,903	88	102	254	CM
115	Customer Services	28,487	28,487	24,211	644	1,363	1,850	14	116	290	CS
116	Fire Hydrants	17,642	17,642	16,109	176	391	702	2	13	249	CH
117	Total Taxes Other Than Income	$ 697,573	$ 697,573	$ 415,829	$ 27,634	$ 73,579	$ 169,357	$ 7,602	$ 2,005	$ 1,567	
	O&M, Customer, A&G and Other Taxes										
118	Commodity	$ 6,499,425	$ 6,499,425	$ 3,621,960	$ 307,221	$ 794,025	$ 1,638,212	$ 100,315	$ 36,988	$ 705	
119	Demand	3,491,709	3,491,709	1,863,862	135,707	389,991	1,062,909	35,304	735	3,200	
120	Customer Accounts	3,841,276	3,841,276	3,507,427	38,406	85,124	152,904	345	2,771	54,299	
121	Customer Meters	849,212	849,212	661,313	32,411	68,333	75,594	2,299	2,653	6,608	
122	Customer Services	308,898	308,898	262,526	6,979	14,778	20,058	157	1,260	3,139	
123	Fire Hydrants	105,871	105,871	96,670	1,059	2,346	4,214	9	76	1,497	
124	**Total O&M, Customer, A&G and Other Taxes**	$ 15,096,391	$ 15,096,391	$ 10,013,759	$ 521,781	$ 1,354,598	$ 2,953,891	$ 138,430	$ 44,484	$ 69,448	
	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 (Litchfield Park Water & Sewer, Corp, - Water Division
Test Year Ended 10/31/2024
Revenue and Expense Allocation to Rate Schedules at Proposed Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Residential MF	Commercial	Irrigation	Resale Bulk	Construction	Private Fire	Allocation Code (b)
	OPERATING INCOME										
132	Income Before Taxes	$ 7,258,647	$ 7,258,647	$ 2,252,120	$ 657,483	$ 1,613,992	$ 2,599,699	$ 17,993	$ 119,144	$ (1,784)	
133	State Income Tax	268,999	269,056	57,907	28,922	70,262	106,657	(86)	5,682	(289)	
134	Federal Income Tax	1,096,365	1,096,593	236,011	117,879	286,368	434,704	(350)	23,158	(1,177)	
135	Total Income Taxes	$ 1,365,364	$ 1,365,649	$ 293,918	$ 146,801	$ 356,631	$ 541,362	$ (436)	$ 28,841	$ (1,466)	
136	Net Income After Tax	$ 5,893,283	$ 5,892,998	$ 1,958,202	$ 510,683	$ 1,257,361	$ 2,058,337	$ 18,429	$ 90,304	$ (317)	
137	Present Return Rate Of Return	8.45%	8.45%	4.71%	18.48%	17.09%	12.15%	2.42%	57.63%	-0.20%	
138	Present Relative Return Rate Of Return	1.00	1.00	0.56	2.19	2.02	1.44	0.29	6.82	(0.02)	
	State Income Tax										
139	Income Before Tax	$ 7,314,332	$ 7,314,332	$ 2,269,397	$ 662,527	$ 1,626,373	$ 2,619,642	$ 18,131	$ 120,058	$ (1,797)	
140	Less: Interest Expense	1,824,548	1,823,402	1,087,627	72,278	192,452	442,964	19,884	4,098	4,098	
141	State Taxable Income	$ 5,489,784	$ 5,490,929	$ 1,181,770	$ 590,249	$ 1,433,921	$ 2,176,678	$ (1,754)	$ 115,960	$ (5,895)	
142	Pro Forma State Income Tax	$ 268,999	$ 269,056	$ 57,907	$ 28,922	$ 70,262	$ 106,657	$ (86)	$ 5,682	$ (289)	
143	Amortization of Flow Through Tax	0	0	0	0	0	0	0	0	0	
144	Subtotal State Income Tax	$ 268,999	$ 269,056	$ 57,907	$ 28,922	$ 70,262	$ 106,657	$ (86)	$ 5,682	$ (289)	
145	Deferred State Income Tax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
146	**Total State Income Tax**	**$ 268,999**	**$ 269,056**	**$ 57,907**	**$ 28,922**	**$ 70,262**	**$ 106,657**	**$ (86)**	**$ 5,682**	**$ (289)**	
	Federal Income Tax										
147	Income Before Tax	$ 7,314,332	$ 7,314,332	$ 2,269,397	$ 662,527	$ 1,626,373	$ 2,619,642	$ 18,131	$ 120,058	$ (1,797)	
148	Less: Interest Expense	1,824,548	1,823,402	1,087,627	72,278	192,452	442,964	19,884	4,098	4,098	
149	Less: State Income Tax	268,999	269,056	57,907	28,922	70,262	106,657	(86)	5,682	(289)	
150		-	-	-	-	-	-	-	-	-	
151	Federal Taxable Income	$ 5,220,785	$ 5,221,874	$ 1,123,863	$ 561,327	$ 1,363,659	$ 2,070,020	$ (1,668)	$ 110,278	$ (5,606)	
152	Pro Forma Federal Income Tax	$ 1,096,365	$ 1,096,593	$ 236,011	$ 117,879	$ 286,368	$ 434,704	$ (350)	$ 23,158	$ (1,177)	
153	ITC Amortization	-	-	-	-	-	-	-	-	-	CRB
154	Subtotal Federal Income Tax	$ 1,096,365	$ 1,096,593	$ 236,011	$ 117,879	$ 286,368	$ 434,704	$ (350)	$ 23,158	$ (1,177)	
155	Deferred Federal Income Tax	-	-	-	-	-	-	-	-	-	
156	**Total Federal Income Tax**	**1,096,365**	**1,096,593**	**236,011**	**117,879**	**286,368**	**434,704**	**(350)**	**23,158**	**(1,177)**	
157	**Total Income Tax**	**1,365,364**	**1,365,649**	**293,918**	**146,801**	**356,631**	**541,362**	**(436)**	**28,841**	**(1,466)**	

Liberty Utilities (Litchfield Park Water & Sewer, Corp, - Water Division
Test Year Ended 10/31/2024
Revenue and Expense Allocation to Rate Schedules at Proposed Revenues

Line No.s	Description	Total Company (a)	Jurisdictional Total (a)	Residential	Residential MF	Commercial	Irrigation	Resale Bulk	Construction	Private Fire	Allocation Code (b)
PRESENT REVENUES TAXES & ROR											
	Proposed Revenues										
158	Revenues	$ 22,170,154	$ 22,170,154	$ 12,162,847	$ 1,170,526	$ 2,946,002	$ 5,506,989	$ 153,569	$ 162,576	$ 67,644	
159	Other Revenue	184,885	184,885	103,031	8,739	22,587	46,601	2,854	1,052	20	
160	Total Present Revenue	**$ 22,355,038**	**$ 22,355,038**	**$ 12,265,879**	**$ 1,179,265**	**$ 2,968,589**	**$ 5,553,590**	**$ 156,423**	**$ 163,628**	**$ 67,664**	
161	O&M, Customer, A&G and Other Taxes	$ 15,096,391	$ 15,096,391	$ 10,013,759	$ 521,781	$ 1,354,598	$ 2,953,891	$ 138,430	$ 44,484	$ 69,448	
162	Income Before Tax	$ 7,258,647	$ 7,258,647	$ 2,252,120	$ 657,483	$ 1,613,992	$ 2,599,699	$ 17,993	$ 119,144	$ (1,784)	
163	Less: Interest Expense	1,824,548	1,823,402	1,087,627	72,278	192,452	442,964	19,884	4,098	4,098	
164	State Taxable Income	$ 5,434,100	$ 5,435,245	$ 1,164,493	$ 585,205	$ 1,421,540	$ 2,156,734	$ (1,892)	$ 115,046	$ (5,882)	
165	Pro Forma State Income Tax	$ 268,999	$ 269,056	$ 57,907	$ 28,922	$ 70,262	$ 106,657	$ (86)	$ 5,682	$ (289)	
166	Amortization of Flow Through Tax	-	-	-	-	-	-	-	-	-	
167	Subtotal State Income Tax	$ 268,999	$ 269,055.53	$ 57,906.71	$ 28,922.20	$ 70,262.15	$ 106,657.21	$ (85.92)	$ 5,682.06	$ (288.86)	
168	Deferred State Income Tax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
169	**Total State Income Tax**	$ 268,999	$ 269,056	$ 57,907	$ 28,922	$ 70,262	$ 106,657	$ (86)	$ 5,682	$ (289)	
170	Income Before Tax	$ 7,258,647	$ 7,258,647	$ 2,252,120	$ 657,483	$ 1,613,992	$ 2,599,699	$ 17,993	$ 119,144	$ (1,784)	
171	Less: Interest Expense	1,824,548	1,823,402	1,087,627	72,278	192,452	442,964	19,884	4,098	4,098	
172	Less: State Income Tax	268,999	269,056	57,907	28,922	70,262	106,657	(86)	5,682	(289)	
173		-	-	-	-	-	-	-	-	-	
174	Federal Taxable Income	$5,165,100	5,166,189	1,106,586	556,283	1,351,278	2,050,077	(1,806)	109,364	(5,593)	
175	Pro Forma Federal Income Tax	$ 1,096,365	1,096,593	236,011	117,879	286,368	434,704	(350)	23,158	(1,177)	
176	ITC Amortization	-	0	0	0	0	0	0	0	0	CRB
177	Subtotal Federal Income Tax	$1,096,365	1,096,593	236,011	117,879	286,368	434,704	(350)	23,158	(1,177)	
178	**Total Federal Income Tax**	$1,096,365	1,096,593	236,011	117,879	286,368	434,704	(350)	23,158	(1,177)	
179	**Total Income Tax**	$1,365,364	1,365,649	293,918	146,801	356,631	541,362	(436)	28,841	(1,466)	
180	**Income After Tax**	**$5,893,283**	**$5,892,998**	**$1,958,202**	**$510,683**	**$1,257,361**	**$2,058,337**	**$18,429**	**$90,304**	**($317)**	
	Proposed Revenues										
181	**Return Rate Of Return**	8.45%	8.45%	4.71%	18.48%	17.09%	12.15%	2.42%	57.63%	-0.20%	
182	**Realtive Rate Of Return**	1.00	1.00	0.56	2.19	2.02	1.44	0.29	6.82	(0.02)	

Supporting Schedules
(a) C-1, (b) G-7a, (c) H-1

Liberty Utilities (Litchfield Park Water & Sewer, Corp, - Water Division
Test Year Ended 10/31/2024
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	$ 928,217	$ 470,778	$ 457,438	$ -	$ -	$ -	$ -	FWT
3	30420	Structures and Improvements	9,571,805	4,854,685	4,717,120	-	-	-	-	FWT
4	30520	Collecting and Impounding Res.	-	-	-	-	-	-	-	FWT
5	30620	Lake River and Other Intakes	-	-	-	-	-	-	-	FWT
6	30720	Wells and Springs	21,929,952	11,122,564	10,807,388	-	-	-	-	FWT
7	30820	Infiltration Galleries and Tunnels	-	-	-	-	-	-	-	FWT
8	30920	Supply Mains	4,234,667	2,147,763	2,086,903	-	-	-	-	FWT
9		Total Source of Supply Plant	$ 36,664,640	$ 18,595,791	$ 18,068,849	$ -	$ -	$ -	$ -	
		Pumping Plant								
10	31020	Power Generation Equipment	$ 532,059	$ 269,853	$ 262,206	$ -	$ -	$ -	$ -	FPU
11	31120	Elec.&Diesel Pump.Equipment	8,894,977	4,511,407	4,383,569	-	-	-	-	FPU
12	31130	Other Pumpng Plant	2,247,645	1,139,974	1,107,671	-	-	-	-	FPU
13		Total Pumping Plant	$ 11,674,680	$ 5,921,234	$ 5,753,446	$ -	$ -	$ -	$ -	
		Water Treatment Plant								
14	30330	Land and Land Rights	$ 928,217	$ 470,778	$ 457,438	$ -	$ -	$ -	$ -	FWT
15	30430	Structures and Improvements	9,571,805	4,854,685	4,717,120	-	-	-	-	FWT
16	32000	Water Treatment Equipment	5,602,397	2,841,457	2,760,940	-	-	-	-	FWT
17	32010	Water Treatment Plant	6,555,421	3,324,818	3,230,603	-	-	-	-	FWT
18	32020	Chemical Solution Feeders	57,283	29,053	28,230	-	-	-	-	FWT
19		'Total Water Treatment Plant	$ 22,715,122	$ 11,520,791	$ 11,194,331	$ -	$ -	$ -	$ -	
		Transmission and Distribution Plant								
20	30340	Land and Land Rights	$ 928,217	$ 470,778	$ 457,438	$ -	$ -	$ -	$ -	FDS
21	30440	Structures and Improvements	9,571,805	4,854,685	4,717,120	-	-	-	-	FDS
22	33000	Dist. Reservoirs & Standpipe	1,052,045	533,582	518,462	-	-	-	-	FDS
23	33010	Storage tanks	911,984	462,546	449,439	-	-	-	-	FDS
24	33020	Pressure Tanks	490,054	248,549	241,506	-	-	-	-	FDS
25	33140	Trans. and Distrib.Mains	51,206,703	25,971,321	25,235,382	-	-	-	-	FTDM
26	33340	Services	7,892,695	-	-	-	-	7,892,695	-	FCS
27	33440	Meters and Meter Installations	11,452,831	-	-	-	11,452,831	-	-	FCM
28	33540	Hydrants	3,994,755	-	-	-	-	-	3,994,755	FFH
29	33600	Backflow Prevention Devices	101,427	-	-	-	-	101,427	-	FCS
30	33900	Other Plant and Equipment	434,658	-	-	-	-	434,658	-	FCS
31		Total Transmission and Distribution Plant	$ 88,037,174	$ 32,541,461	$ 31,619,346	$ -	$ 11,452,831	$ 8,428,780	$ 3,994,755	
32	**Gross Plant In Service before Intangible and Gen.**		$ 159,091,616	$ 68,579,277	$ 66,635,973	$ -	$ 11,452,831	$ 8,428,780	$ 3,994,755	

Liberty Utilities (Litchfield Park Water & Sewer, Corp, - Water Division
Test Year Ended 10/31/2024
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	$ 309,406	$ 66,687	$ 64,798	$ 154,703	$ 11,137	$ 8,196	$ 3,885	FGPCC
34	30450	Structures and Improvements	3,190,602	687,683	668,196	1,595,301	114,844	84,520	40,058	FGPCC
35	34050	Furniture and Equipment	809,113	174,391	169,450	404,557	29,124	21,434	10,158	FGPCC
36	34060	Computer Hardware	44,717	9,638	9,365	22,358	1,610	1,185	561	FGPCC
37	34070	Computer Software	-	-	-	-	-	-	-	FGPCC
38	34150	Transportation Equipment	1,035,398	223,163	216,840	517,699	37,269	27,428	12,999	FGPCC
39	34151	Transportation Equipment - Leased	29,255	6,305	6,127	14,627	1,053	775	367	FGPCC
39	34250	Stores Equipment	37,143	8,006	7,779	18,571	1,337	984	466	FGPCC
40	34350	Tools, Shop and Garage Equipment	164,631	35,484	34,478	82,315	5,926	4,361	2,067	FGPCC
41	34450	Laboratory Equipment	15,537	3,349	3,254	7,768	559	412	195	FGPCC
42	34550	Power Operated Equipment	18,956	4,086	3,970	9,478	682	502	238	FGPCC
43	34650	Communication Equipment	1,607,043	346,372	336,557	803,521	57,845	42,571	20,176	FGPCC
44	34750	Miscellaneous Equipment	31,860	6,867	6,672	15,930	1,147	844	400	FGPCC
45	34751	Miscellaneous Equipment - CNG	468,499	100,977	98,116	234,249	16,863	12,411	5,882	FGPCC
46	34850	Other Tangible Property	130,462	28,119	27,322	65,231	4,696	3,456	1,638	FGPCC
47		Total General Plant	$ 7,892,619	$ 1,701,127	$ 1,652,923	$ 3,946,309	$ 284,090	$ 209,078	$ 99,091	
		Intangible Plant								
48	30110	Organization	$ 21,090	$ 9,091	$ 8,833	$ -	$ 1,518	$ 1,117	$ 530	FGPIS
49	30210	Franchises and Consents	-	-	-	-	-	-	-	FGPIS
50	33910	Misc. Intangible Plant	-	-	-	-	-	-	-	FGPIS
51		Total Intangible Plant	$ 21,090	$ 9,091	$ 8,833	$ -	$ 1,518	$ 1,117	$ 530	
52		Reconciling Amount	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FPIS
53		**Subotal Gross Plant In Service(c)**	$ 167,005,324	$ 70,289,495	$ 68,297,729	$ 3,946,309	$ 11,738,440	$ 8,638,976	$ 4,094,375	
		Allocated Coporate Plant								
54	90300	Land and Land Rights	26,060	5,617	5,458	13,030	938	690	327	FGPCC
55	90400	Structures and Improvments	940,326	202,672	196,929	470,163	33,847	24,910	11,806	FGPCC
56	94000	Office Furniture and Fixtures	251,247	54,152	52,618	125,624	9,044	6,656	3,154	FGPCC
57	94010	Computers and Software	1,234,029	265,975	258,438	617,014	44,418	32,690	15,493	FGPCC
58	94020	Customer First	5,897,151	1,271,036	1,235,019	2,948,575	212,265	156,217	74,038	FGPCC
59	95500	Power Generation	705	152	148	353	25	19	9	FGPCC
60	99500	Power Operated Equipment	116,519	25,114	24,402	58,259	4,194	3,087	1,463	FGPCC
61		**Subotal Allocated Corporate Plant**	$ 8,466,036	$ 1,824,718	$ 1,773,012	$ 4,233,018	$ 304,730	$ 224,268	$ 106,290	
54		**Total Gross Plant In Service(c)**	**$ 175,471,361**	**$ 72,114,213**	**$ 70,070,741**	**$ 8,179,327**	**$ 12,043,170**	**$ 8,863,244**	**$ 4,200,665**	

Liberty Utilities (Litchfield Park Water & Sewer, Corp, - Water Division
Test Year Ended 10/31/2024
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	4,238,478	2,149,697	2,088,782	-	-	-	-	FWT
65	30520	Collecting and Impounding Res.	-	-	-	-	-	-	-	FWT
66	30620	Lake River and Other Intakes	-	-	-	-	-	-	-	FWT
67	30720	Wells and Springs	2,980,937	1,511,890	1,469,048	-	-	-	-	FWT
68	30820	Infiltration Galleries and Tunnels	-	-	-	-	-	-	-	FWT
69	30920	Supply Mains	321,760	163,192	158,568	-	-	-	-	FWT
70		Total Source of Supply Plant	$ 7,541,176	$ 3,824,778	$ 3,716,397	$ -	$ -	$ -	$ -	
		Pumping Plant								
71	31020	Power Generation Equipment	$ 333,558	$ 169,176	$ 164,382	$ -	$ -	$ -	$ -	FPU
72	31120	Elec.&Diesel Pump.Equipment	3,424,285	1,736,749	1,687,536	-	-	-	-	FPU
73	31130	Other Pumping Equipment	1,574,138	798,381	775,757	-	-	-	-	FPU
74		Total Pumping Plant	$ 5,331,981	$ 2,704,306	$ 2,627,675	$ -	$ -	$ -	$ -	
		Total Water Treatment Plant								
75	30330	Land and Land Rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FWT
76	30430	Structures and Improvements	4,238,478.11	2,149,697	2,088,782	-	-	-	-	FWT
77	32000	Water Treatment Equipment	459,514	233,059	226,455	-	-	-	-	FWT
78	32010	Water Treatment Plant	2,021,928	1,025,494	996,435	-	-	-	-	FWT
79	32020	Chemical Solution Feeders	14,833	7,523	7,310	-	-	-	-	FWT
80		Total Water Treatment Plant	$ 6,734,754	$ 3,415,772	$ 3,318,981	$ -	$ -	$ -	$ -	
		Transmission and Distribution Plant								
81	30340	Land and Land Rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FDS
82	30440	Structures and Improvements	4,238,478	2,149,697	2,088,782	-	-	-	-	FDS
83	33000	Dist. Reservoirs & Standpipe	11,678	5,923	5,755	-	-	-	-	FDS
84	33010	Storage tanks	293,859	149,041	144,818	-	-	-	-	FDS
85	33020	Pressure Tanks	487,805	247,408	240,397	-	-	-	-	FDS
86	33140	Trans. and Distrib.Mains	16,848,750	8,545,449	8,303,300	-	-	-	-	FTDM
87	33340	Services	3,531,916	-	-	-	-	3,531,916	-	FCS
88	33440	Meters and Meter Installations	6,368,388	-	-	-	6,368,388	-	-	FCM
89	33540	Hydrants	1,165,378	-	-	-	-	-	1,165,378	FFH
90	33600	Backflow Prevention Devices	69,798	-	-	-	-	69,798	-	FCS
91	33900	Other Plant and Equipment	329,474	-	-	-	-	329,474	-	FCS
92		Total Transmission and Distribution Plant	$ 33,345,525	$ 11,097,518	$ 10,783,052	$ -	$ 6,368,388	$ 3,931,188	$ 1,165,378	

Liberty Utilities (Litchfield Park Water & Sewer, Corp, - Water Division
Test Year Ended 10/31/2024
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								
93	30350	Land and Land Rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FGPCC
94	30450	Structures and Improvements	1,412,826	304,512	295,883	706,413	50,854	37,426	17,738	FGPCC
95	34050	Furniture and Equipment	698,115	150,467	146,204	349,057	25,128	18,493	8,765	FGPCC
96	34060	Computer Hardware	35,539	7,660	7,443	17,769	1,279	941	446	FGPCC
97	34070	Computer Software	-	-	-	-	-	-	-	FGPCC
98	34150	Transportation Equipment	814,573	175,568	170,593	407,287	29,320	21,578	10,227	FGPCC
99	34151	Transportation Equipment - Leased	25,395	5,473	5,318	12,697	914	673	319	FGPCC
100	34250	Stores Equipment	25,253	5,443	5,289	12,627	909	669	317	FGPCC
101	34350	Tools, Shop and Garage Equipment	55,812	12,029	11,689	27,906	2,009	1,478	701	FGPCC
102	34450	Laboratory Equipment	13,568	2,924	2,841	6,784	488	359	170	FGPCC
103	34550	Power Operated Equipment	15,063	3,247	3,155	7,531	542	399	189	FGPCC
104	34650	Communication Equipment	772,378	166,474	161,756	386,189	27,801	20,461	9,697	FGPCC
105	34750	Miscellaneous Equipment	11,038	2,379	2,312	5,519	397	292	139	FGPCC
106	34751	Miscellaneous Equipment - CNG	131,557	28,355	27,551	65,778	4,735	3,485	1,652	FGPCC
107	34850	Other Tangible Property	130,462	28,119	27,322	65,231	4,696	3,456	1,638	FGPCC
108	34750	Total General Plant	$ 4,141,578	$ 892,650	$ 867,356	$ 2,070,789	$ 149,074	$ 109,712	$ 51,997	
109		Retirement Work in Progress	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FPIS
110		Advances in Aid of Construction	-	-	-	-	-	-	-	FPIS
111		**Subtotal Accumulated Depreciation/Amortization(c)**	$ 57,095,013	$ 21,935,025	$ 21,313,461	$ 2,070,789	$ 6,517,462	$ 4,040,900	$ 1,217,375	
112		**Allocated Corporate Accumulated Depreciation**								
113	90300	Land and Land Rights	146,405	31,555	30,661	73,202	5,270	3,878	1,838	FGPCC
114	90400	Structures and Improvments	25,137	5,418	5,264	12,569	905	666	316	FGPCC
115	94000	Office Furniture and Fixtures	195,408	42,117	40,923	97,704	7,034	5,176	2,453	FGPCC
116	94010	Computers and Software	442,286	95,328	92,626	221,143	15,920	11,716	5,553	FGPCC
117	94020	Customer First	123	27	26	62	4	3	2	FGPCC
118	95500	Power Generation	20,391	4,395	4,270	10,195	734	540	256	FGPCC
119	99500	Power Operated Equipment	-	-	-	-	-	-	-	FGPCC
120		**Subotal Allocated Corporate Accumulated Depreciation**	$ 829,749.85	$ 178,839.23	$ 173,771.53	$ 414,874.93	$ 29,866.39	$ 21,980.35	$ 10,417.42	
121		**Accumulated Depreciation/Amortization(c)**	**$ 57,924,762**	**$ 22,113,865**	**$ 21,487,233**	**$ 2,485,664**	**$ 6,547,329**	**$ 4,062,880**	**$ 1,227,793**	
122		**Net Plant**	**$ 117,546,598**	**$ 50,000,348**	**$ 48,583,508**	**$ 5,693,664**	**$ 5,495,842**	**$ 4,800,364**	**$ 2,972,873**	
123		Construction Work In Progress	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FNP
124		Plus: Working Capital Assets/Other (net)	$ (3,201,467)	$ (1,361,796)	$ (1,323,207)	$ (155,071)	$ (149,683)	$ (130,741)	$ (80,968)	FNPCA
125		Less:Contributions & Advances in Aid of Construction	$ (44,579,427)	$ (18,962,581)	$ (18,425,246)	$ (2,159,316)	$ (2,084,292)	$ (1,820,533)	$ (1,127,459)	FNP
126		**Total Rate Base**	**$ 69,765,704**	**$ 29,675,972**	**$ 28,835,055**	**$ 3,379,276**	**$ 3,261,866**	**$ 2,849,089**	**$ 1,764,445**	

Supporting Schedules
(a) B-1, (b) G-7b, (c) B-2

Recap Schedules
[A] G-2

Liberty Utilities (Litchfield Park Water & Sewer, Corp, - Water Division
Test Year Ended 10/31/2024
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	237,928	120,674	117,254	-	-	-	-	FSS	
2	615.1	Purchased Power	487,934	414,744	73,190	-	-	-	-	FPP	
3	616.1	Fuel for Power Production	0	0	0	-	-	-	-	FPP	
4	618.1	Chemicals	244,177	244,177	-	-	-	-	-	FBC	
5	620.1	Materials and Supplies	18,695	18,695	-	-	-	-	-	FBC	
6	642.1	Rental of Equipment	5,726	2,904	2,822	-	-	-	-	FSS	
7	650.1	Transportation Expenses	31,876	16,167	15,709	-	-	-	-	FSS	
8	656.1	Insurance - Vehicle	1,890	958	931	-	-	-	-	FSS	
9	657.1	Insurance - General Liability	23,232	11,783	11,449	-	-	-	-	FSS	
10	668.1	Water Resource Conservation Expense	86,790	44,019	42,772	-	-	-	-	FSS	
11		Total Operation	$ 1,138,248	$ 874,121	$ 264,127	$ -	$ -	$ -	$ -		
		Maintenance									
12	620.2	Materials and Supplies	4,674	4,674	-	-	-	-	-	FBC	
13	635.2	Contractual Services - Testing	27,942	14,172	13,770	-	-	-	-	FSS	
14	642.2	Rental of Equipment	1,145	581	564	-	-	-	-	FSS	
15	650.2	Transportation Expenses	7,969	4,042	3,927	-	-	-	-	FSS	
16	656.2	Insurance - Vehicle	472	240	233	-	-	-	-	FSS	
17	657.2	Insurance - General Liability	5,808	2,946	2,862	-	-	-	-	FSS	
18		Total Maintenance	$ 48,010	$ 26,653	$ 21,357	$ -	$ -	$ -	$ -		
19		**Total Source of Supply Expenses**	$ 1,186,258	$ 900,774	$ 285,484	$ -	$ -	$ -	$ -		
		Water Treatment Expenses									
		Operation									
20	615.3	Purchased Power	487,934	247,473	240,461	-	-	-	-	FWT	
21	616.3	Fuel for Power Production	0	0	0	-	-	-	-	FWT	
22	618.3	Chemicals	732,531	732,531	-	-	-	-	-	FBC	
23	620.3	Materials and Supplies	18,695	18,695	-	-	-	-	-	FBC	
24	642.3	Rental of Equipment	5,726	2,904	2,822	-	-	-	-	FWT	
25	650.3	Transportation Expenses	31,876	16,167	15,709	-	-	-	-	FWT	
26	656.3	Insurance - Vehicle	1,890	958	931	-	-	-	-	FWT	
27	657.3	Insurance - General Liability	23,232	11,783	11,449	-	-	-	-	FWT	
28		Total Operation	$ 1,301,884	$ 1,030,512	$ 271,372	$ -	$ -	$ -	$ -		

Liberty Utilities (Litchfield Park Water & Sewer, Corp, - Water Division
Test Year Ended 10/31/2024
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
		Maintenance									
29	620.4	Materials and Supplies	4,674	4,674	-	-	-	-	-	FBC	
30	635.4	Contractual Services - Testing	37,256	18,896	18,360	-	-	-	-	FWT	
31	642.4	Rental of Equipment	1,145	581	564	-	-	-	-	FWT	
32	650.4	Transportation Expenses	7,969	4,042	3,927	-	-	-	-	FWT	
33	656.4	Insurance - Vehicle	472	240	233	-	-	-	-	FWT	
34	657.4	Insurance - General Liability	5,808	2,946	2,862	-	-	-	-	FWT	
35		Total Maintenance	$ 57,324	$ 31,377	$ 25,947	$ -	$ -	$ -	$ -		
36		**Total Water Treatment**	$ 1,359,208	$ 1,061,889	$ 297,319	$ -	$ -	$ -	$ -		
37		**Total Production Expenses**	$ 2,545,466	$ 1,962,663	$ 582,803	$ -	$ -	$ -	$ -		
		Transmission and Distribution Expenses									
38	615.5	Purchased Power	325,289	120,238	116,831	-	42,317	31,144	14,760	FTD	
39	616.5	Fuel for Power Production	0	0	0	-	0	0	0	FTD	
40	618.5	Chemicals	244,177	244,177	-	-	-	-	-	FBC	
41	620.5	Materials and Supplies	18,695	18,695	-	-	-	-	-	FBC	
42	642.5	Rental of Equipment	5,726	2,117	2,057	-	745	548	260	FTD	
43	650.5	Transportation Expenses	31,876	11,782	11,448	-	4,147	3,052	1,446	FTD	
44	656.5	Insurance - Vehicle	1,890	698	679	-	246	181	86	FTD	
45	657.5	Insurance - General Liability	23,232	8,587	8,344	-	3,022	2,224	1,054	FTD	
46		Total Operation	$650,885	406,294	139,359	0	50,477	37,149	17,606		
		Maintenance									
47	620.6	Materials and Supplies	4,674	1,728	1,679	-	608	447	212	FTD	
48	635.6	Contractual Services - Testing	27,942	10,328	10,036	-	3,635	2,675	1,268	FTD	
49	642.6	Rental of Equipment	1,145	423	411	-	149	110	52	FTD	
50	650.6	Transportation Expenses	7,969	2,946	2,862	-	1,037	763	362	FTD	
51	656.6	Insurance - Vehicle	472	175	170	-	61	45	21	FTD	
52	657.6	Insurance - General Liability	5,808	2,147	2,086	-	756	556	264	FTD	
53		Total Maintenance	$ 48,010	$ 17,746	$ 17,243	$ -	$ 6,246	$ 4,597	$ 2,179		
54		**Total Transmission & Distribution Expenses**	$ 698,895	$ 424,041	$ 156,602	$ -	$ 56,723	$ 41,745	$ 19,785		

Liberty Utilities (Litchfield Park Water & Sewer, Corp, - Water Division
Test Year Ended 10/31/2024
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									
55	615.7	Purchased Power	162,645	-	-	162,645	-	-	-	FCC	
56	616.7	Fuel for Power Production	0	-	-	0	-	-	-	FCC	
57	620.7	Materials and Supplies	9,347	-	-	9,347	-	-	-	FCC	
58	642.7	Rental of Equipment	1,145	-	-	1,145	-	-	-	FCC	
59	650.7	Transportation Expenses	15,938	-	-	15,938	-	-	-	FCC	
60	656.7	Insurance - Vehicle	945	-	-	945	-	-	-	FCC	
61	657.7	Insurance - General Liability	11,616	-	-	11,616	-	-	-	FCC	
62	670.7	Bad Debt Expense	152,874	-	-	152,874	-	-	-	FCC	
63		**Total Customer Accounts Expenses**	$ 354,510	$ -	$ -	$ 354,510	$ -	$ -	$ -		
64		**Total O&M w/oA&G Expenses**	$ 3,598,872	$ 2,386,704	$ 739,405	$ 354,510	$ 56,723	$ 41,745	$ 19,785		
		Administrative and General Expenses									
		Operation									
65	615.8	Purchased Power	162,645	108,116	32,077	20,699	841	619	293	FTOMWPC	
66	616.8	Fuel for Power Production	0	0	0	0	0	0	0	FTOMWPC	
67	620.8	Materials and Supplies	14,021	4,660	1,383	7,903	36	27	13	FTOMPIS	
68	633.8	Contractual Services - Legal	47,202	15,689	4,655	26,605	122	90	43	FTOMPIS	
69	634.8	Contractual Services - Management Fees	4,553,839	1,513,551	449,053	2,566,687	11,775	8,666	4,107	FTOMPIS	
70	636.8	Contractual Services - Other	234,557	77,959	23,130	132,204	606	446	212	FTOMPIS	
71	642.8	Rental of Equipment	1,145	381	113	646	3	2	1	FTOMPIS	
72	650.8	Transportation Expenses	23,907	7,946	2,357	13,475	62	45	22	FTOMPIS	
73	656.8	Insurance - Vehicle	1,417	471	140	799	4	3	1	FTOMPIS	
74	657.8	Insurance - General Liability	17,424	7,511	7,298	-	1,254	923	438	FGPIS	
75	660.8	Advertising	38,036	25,284	7,501	4,841	197	145	69	FTOMWPC	
76	675.8	Miscellaneous Expenses	267,146	88,791	26,343	150,572	691	508	241	FTOMPIS	
77		Total Operation	$ 5,361,340	$ 1,850,359	$ 554,049	$ 2,924,429	$ 15,591	$ 11,474	$ 5,438		
78		**Total Administrative and General Expenses**	$ 5,361,340	$ 1,850,359	$ 554,049	$ 2,924,429	$ 15,591	$ 11,474	$ 5,438		

Liberty Utilities (Litchfield Park Water & Sewer, Corp, - Water Division
Test Year Ended 10/31/2024
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
79		**Total Operation and Maintenance Expenses**	$ 6,960,211	$ 4,237,062	$ 1,293,454	$ 3,278,939	$ 72,314	$ 53,220	$ 25,223		
80		**Depreciation & Amort Expense**	$ 5,379,897	$ 1,965,639	$ 1,909,939	$ 469,838	$ 744,284	$ 227,191	$ 63,006		
81		**Taxes Other Than Income**	$ 619,754	$ 263,622	$ 256,152	$ 30,019	$ 28,976	$ 25,309	$ 15,674	FNP	
82		**Total Operating Expenses Before Income Taxes**	$ 14,959,862	$ 6,466,324	$ 3,459,545	$ 3,778,796	$ 845,573	$ 305,720	$ 103,903		
		Total Labor	$ -	$ -	$ -	$ -	$ -	$ -	$ -		L
		Depreciation Expense									
		Source of Supply Plant									
83	304.2	Structures and Improvements	318,741	161,661	157,080	-	-	-	-	FECMD	
84	307.2	Wells and Springs	730,267	370,381	359,886	-	-	-	-	FECMD	
85	309.2	Supply Mains	84,693	42,955	41,738	-	-	-	-	FECMD	
86		Total Source of Supply Plant	$ 1,133,702	$ 574,998	$ 558,704	$ -	$ -	$ -	$ -		
		Pumping Plant									
87	311.2	Power Generation Equipment	15,362	7,792	7,571	-	-	-	-	FPU	
88	311.3	Elec.&Diesel Pump.Equipment	1,019,400	517,025	502,375	-	-	-	-	FPU	
89	311.3	Other Pumping Equipment	149,918	76,036	73,882	-	-	-	-	FPU	
90		Total Pumping Plant	$ 1,184,680	$ 600,853	$ 583,827	$ -	$ -	$ -	$ -		
		Water Treatment Plant									
	303.3	Land and Land Rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FECMD	
91	304.3	Structures and Improvements	318,741	161,661	157,080	-	-	-	-	FECMD	
92	320.0	Water Treatment Equipment	186,560	94,621	91,939	-	-	-	-	FECMD	
93	320.1	Water Treatment Plant	218,296	110,716	107,579	-	-	-	-	FECMD	
94	320.2	Chemical Solution Feeders	2,708	1,374	1,335	-	-	-	-	FECMD	
95		Total Pumping & Purification	$ 726,305	$ 368,372	$ 357,933	$ -	$ -	$ -	$ -		
		Transmission and Distribution Plant									
96	303.4	Land and Land Rights	$ 0	$ 0	$ 0	$ -	$ -	$ -	$ -	FDS	
97	304.4	Structures and Improvements	318,741	161,661	157,080	-	-	-	-	FDS	
98	330	Dist. Standpipe and Reserv.	23,355	11,846	11,510	-	-	-	-	FDS	
99	330.1	Storage tanks	20,246	10,269	9,978	-	-	-	-	FDS	
100	330.2	Pressure Tanks	196	99	96	-	-	-	-	FDS	
101	331.4	Trans. and Distrib.Mains	1,024,134	519,426	504,708	-	-	-	-	FTDM	
102	333.4	Services	262,827	-	-	-	-	262,827	-	FCS	
103	334.4	Meters and Meter Installations	792,704	-	-	-	792,704	-	-	FCM	
104	335.4	Hydrants	79,895	-	-	-	-	-	79,895	FFH	
105	336.0	Backflow Prevention Devices	4,205	2,133	2,072	-	-	-	-	FDS	
106	339.0	Other Plant & Equipment	11,681	5,924	5,757	-	-	-	-	FDS	
107		Total Transmission and Distribution Plant	$ 2,537,984	$ 711,358	$ 691,200	$ -	$ 792,704	$ 262,827	$ 79,895		

Liberty Utilities (Litchfield Park Water & Sewer, Corp, - Water Division
Test Year Ended 10/31/2024
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									
108	304.5	Structures and Improvements	106,247	22,900	22,251	53,124	3,824	2,815	1,334	FGPCC	
109	340.5	Furniture and Equipment	10,563	2,277	2,212	5,281	380	280	133	FGPCC	
110	340.6	Computer Hardware	3,618	780	758	1,809	130	96	45	FGPCC	
111	341.5	Transportation Equipment	47,723	10,286	9,995	23,862	1,718	1,264	599	FGPCC	
112	341.1.5	Transportation Equipment Leased	2,291	494	480	1,145	82	61	29	FGPCC	
113	342.5	Stores Equipment	1,486	320	311	743	53	39	19	FGPCC	
114	343.5	Tools,Shop and Garage Equip.	8,232	1,774	1,724	4,116	296	218	103	FGPCC	
115	344.5	Laboratory Equipment	973	210	204	487	35	26	12	FGPCC	
116	345.5	Power Operated Equipment	948	204	198	474	34	25	12	FGPCC	
117	346.5	Communication Equipment	150,454	32,428	31,509	75,227	5,416	3,986	1,889	FGPCC	
118	347.5	Miscellaneous Equipment	3,186	687	667	1,593	115	84	40	FGPCC	
119	347.5	Miscellaneous Equipment - CNG	15,601	3,363	3,267	7,801	562	413	196	FGPCC	
120		Total General Plant	$ 351,321	$ 75,722	$ 73,576	$ 175,660	$ 12,646	$ 9,307	$ 4,411		
121		Subtotal Direct Depreciation Expense	**$ 5,933,991**	**$ 2,331,302**	**$ 2,265,240**	**$ 175,660**	**$ 805,350**	**$ 272,133**	**$ 84,306**		
122	903	Land and Land Rights	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	FGPCC	
123	904	Structures and Improvments	24,072	5,188	5,041	12,036	866	638	302	FGPCC	
124	940	Office Furniture and Fixtures	16,758	3,612	3,510	8,379	603	444	210	FGPCC	
125	940.1	Computers and Software	246,806	53,195	51,688	123,403	8,884	6,538	3,099	FGPCC	
126	940.2	Customer First	294,858	63,552	61,751	147,429	10,613	7,811	3,702	FGPCC	
127	955	Power Generation	35	8	7	18	1	1	0	FGPCC	
126	995	Power Operated Equipment	5,826	1,256	1,220	2,913	210	154	73	FGPCC	
128		Subtotal Allocated Depreciation Expense	$ 588,355	$ 126,810	$ 123,217	$ 294,177	$ 21,178	$ 15,586	$ 7,387		
		Amortization of Regulatory Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FGPIS	
129		CIAC/EADIT Amortization - General	$ (1,142,449)	$ (492,473)	$ (478,518)	$ -	$ (82,244)	$ (60,528)	$ (28,687)	FGPIS	
130		Total Depreciation & Amortization	**$ 5,379,897**	**$ 1,965,639**	**$ 1,909,939**	**$ 469,838**	**$ 744,284**	**$ 227,191**	**$ 63,006**		

Supporting Schedules
(a) B-2 ; (b) G-7b

Recap Schedules
[A] G-3

Liberty Utilities (Litchfield Park Water & Sewer, Corp. - Water Division
Test Year Ended 10/31/2024
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	237,928	120,674	117,254	-	-	-	-	FSS	
2	615.1	Purchased Power	487,934	414,744	73,190	-	-	-	-	FPP	
3	616.1	Fuel for Power Production	0	0	0	-	-	-	-	FPP	
4	618.1	Chemicals	244,177	244,177	-	-	-	-	-	FBC	
5	620.1	Materials and Supplies	18,695	18,695	-	-	-	-	-	FBC	
6	642.1	Rental of Equipment	5,726	2,904	2,822	-	-	-	-	FSS	
7	650.1	Transportation Expenses	31,876	16,167	15,709	-	-	-	-	FSS	
8	656.1	Insurance - Vehicle	1,890	958	931	-	-	-	-	FSS	
9	657.1	Insurance - General Liability	23,232	11,783	11,449	-	-	-	-	FSS	
10	668.1	Water Resource Conservation Expense	86,790	44,019	42,772	-	-	-	-	FSS	
11		Total Operation	$ 1,138,248	$ 874,121	$ 264,127	$ -	$ -	$ -	$ -		
		Maintenance									
12	620.2	Materials and Supplies	4,674	4,674	-	-	-	-	-	FBC	
13	635.2	Contractual Services - Testing	27,942	14,172	13,770	-	-	-	-	FSS	
14	642.2	Rental of Equipment	1,145	581	564	-	-	-	-	FSS	
15	650.2	Transportation Expenses	7,969	4,042	3,927	-	-	-	-	FSS	
16	656.2	Insurance - Vehicle	472	240	233	-	-	-	-	FSS	
17	657.2	Insurance - General Liability	5,808	2,946	2,862	-	-	-	-	FSS	
18		Total Maintenance	$ 48,010	$ 26,653	$ 21,357	$ -	$ -	$ -	$ -		
19		**Total Source of Supply Expenses**	$ 1,186,258	$ 900,774	$ 285,484	$ -	$ -	$ -	$ -		
		Water Treatment Expenses									
		Operation									
20	615.3	Purchased Power	487,934	247,473	240,461	-	-	-	-	FWT	
21	616.3	Fuel for Power Production	0	0	0	-	-	-	-	FWT	
22	618.3	Chemicals	732,531	732,531	-	-	-	-	-	FBC	
23	620.3	Materials and Supplies	18,695	18,695	-	-	-	-	-	FBC	
24	642.3	Rental of Equipment	5,726	2,904	2,822	-	-	-	-	FWT	
25	650.3	Transportation Expenses	31,876	16,167	15,709	-	-	-	-	FWT	
26	656.3	Insurance - Vehicle	1,890	958	931	-	-	-	-	FWT	
27	657.3	Insurance - General Liability	23,232	11,783	11,449	-	-	-	-	FWT	
28		Total Operation	$ 1,301,884	$ 1,030,512	$ 271,372	$ -	$ -	$ -	$ -		

Liberty Utilities (Litchfield Park Water & Sewer, Corp. - Water Division
Test Year Ended 10/31/2024
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
		Maintenance									
29	620.4	Materials and Supplies	4,674	4,674	-	-	-	-	-	FBC	
30	635.4	Contractual Services - Testing	37,256	18,896	18,360	-	-	-	-	FWT	
31	642.4	Rental of Equipment	1,145	581	564	-	-	-	-	FWT	
32	650.4	Transportation Expenses	7,969	4,042	3,927	-	-	-	-	FWT	
33	656.4	Insurance - Vehicle	472	240	233	-	-	-	-	FWT	
34	657.4	Insurance - General Liability	5,808	2,946	2,862	-	-	-	-	FWT	
35		Total Maintenance	$ 57,324	$ 31,377	$ 25,947	$ -	$ -	$ -	$ -		
36		**Total Water Treatment**	$ 1,359,208	$ 1,061,889	$ 297,319	$ -	$ -	$ -	$ -		
37		**Total Production Expenses**	$ 2,545,466	$ 1,962,663	$ 582,803	$ -	$ -	$ -	$ -		
		Transmission and Distribution Expenses									
		Operation									
38	615.5	Purchased Power	325,289	120,238	116,831	-	42,317	31,144	14,760	FTD	
39	616.5	Fuel for Power Production	0	0	0	-	0	0	0	FTD	
40	618.5	Chemicals	244,177	244,177	-	-	-	-	-	FBC	
41	620.5	Materials and Supplies	18,695	18,695	-	-	-	-	-	FBC	
42	642.5	Rental of Equipment	5,726	2,117	2,057	-	745	548	260	FTD	
43	650.5	Transportation Expenses	31,876	11,782	11,448	-	4,147	3,052	1,446	FTD	
44	656.5	Insurance - Vehicle	1,890	698	679	-	246	181	86	FTD	
45	657.5	Insurance - General Liability	23,232	8,587	8,344	-	3,022	2,224	1,054	FTD	
46		Total Operation	$650,885	406,294	139,359	0	50,477	37,149	17,606		
		Maintenance									
47	620.6	Materials and Supplies	4,674	1,728	1,679	-	608	447	212	FTD	
48	635.6	Contractual Services - Testing	27,942	10,328	10,036	-	3,635	2,675	1,268	FTD	
49	642.6	Rental of Equipment	1,145	423	411	-	149	110	52	FTD	
50	650.6	Transportation Expenses	7,969	2,946	2,862	-	1,037	763	362	FTD	
51	656.6	Insurance - Vehicle	472	175	170	-	61	45	21	FTD	
52	657.6	Insurance - General Liability	5,808	2,147	2,086	-	756	556	264	FTD	
53		Total Maintenance	$ 48,010	$ 17,746	$ 17,243	$ -	$ 6,246	$ 4,597	$ 2,179		
54		**Total Transmission & Distribution Expenses**	$ 698,895	$ 424,041	$ 156,602	$ -	$ 56,723	$ 41,745	$ 19,785		

Liberty Utilities (Litchfield Park Water & Sewer, Corp. - Water Division
Test Year Ended 10/31/2024
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									
55	615.7	Purchased Power	162,645	-	-	162,645	-	-	-	FCC	
56	616.7	Fuel for Power Production	0	-	-	0	-	-	-	FCC	
57	620.7	Materials and Supplies	9,347	-	-	9,347	-	-	-	FCC	
58	642.7	Rental of Equipment	1,145	-	-	1,145	-	-	-	FCC	
59	650.7	Transportation Expenses	15,938	-	-	15,938	-	-	-	FCC	
60	656.7	Insurance - Vehicle	945	-	-	945	-	-	-	FCC	
61	657.7	Insurance - General Liability	11,616	-	-	11,616	-	-	-	FCC	
62	670.7	Bad Debt Expense	211,584	-	-	211,584	-	-	-	FCC	
63		**Total Customer Accounts Expenses**	$ 413,220	$ -	$ -	$ 413,220	$ -	$ -	$ -		
64		**Total O&M w/oA&G Expenses**	$ 3,657,581	$ 2,386,704	$ 739,405	$ 413,220	$ 56,723	$ 41,745	$ 19,785		
		Administrative and General Expenses									
		Operation									
65	615.8	Purchased Power	162,645	108,116	32,077	20,699	841	619	293	FTOMWPC	
66	616.8	Fuel for Power Production	0	0	0	0	0	0	0	FTOMWPC	
67	620.8	Materials and Supplies	14,021	4,660	1,383	7,903	36	27	13	FTOMPIS	
68	633.8	Contractual Services - Legal	47,202	15,689	4,655	26,605	122	90	43	FTOMPIS	
69	634.8	Contractual Services - Management Fees	4,553,839	1,513,551	449,053	2,566,687	11,775	8,666	4,107	FTOMPIS	
70	636.8	Contractual Services - Other	234,557	77,959	23,130	132,204	606	446	212	FTOMPIS	
71	642.8	Rental of Equipment	1,145	381	113	646	3	2	1	FTOMPIS	
72	650.8	Transportation Expenses	23,907	7,946	2,357	13,475	62	45	22	FTOMPIS	
73	656.8	Insurance - Vehicle	1,417	471	140	799	4	3	1	FTOMPIS	
74	657.8	Insurance - General Liability	17,424	7,511	7,298	-	1,254	923	438	FGPIS	
75	660.8	Advertising	38,036	25,284	7,501	4,841	197	145	69	FTOMWPC	
76	675.8	Miscellaneous Expenses	267,146	88,791	26,343	150,572	691	508	241	FTOMPIS	
77		Total Operation	$ 5,361,340	$ 1,850,359	$ 554,049	$ 2,924,429	$ 15,591	$ 11,474	$ 5,438		
78		**Total Administrative and General Expenses**	$ 5,361,340	$ 1,850,359	$ 554,049	$ 2,924,429	$ 15,591	$ 11,474	$ 5,438		

Liberty Utilities (Litchfield Park Water & Sewer, Corp. - Water Division
Test Year Ended 10/31/2024
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
79		**Total Operation and Maintenance Expenses**	$ 9,018,921	$ 4,237,062	$ 1,293,454	$ 3,337,649	$ 72,314	$ 53,220	$ 25,223		
80		**Depreciation & Amort Expense**	$ 5,379,897	$ 1,965,639	$ 1,909,939	$ 469,838	$ 744,284	$ 227,191	$ 63,006		
81		**Taxes Other Than Income**	$ 697,573	$ 296,724	$ 288,316	$ 33,789	$ 32,615	$ 28,487	$ 17,642	FNP	
82		**Total Operating Expenses Before Income Taxes**	$ 15,096,391	$ 6,499,425	$ 3,491,709	$ 3,841,276	$ 849,212	$ 308,898	$ 105,871		
		Total Labor	$ -	$ -	$ -	$ -	$ -	$ -	$ -		L
		Depreciation Expense									
		Source of Supply Plant									
83	304.2	Structures and Improvements	318,741	161,661	157,080	-	-	-	-	FECMD	
84	307.2	Wells and Springs	730,267	370,361	359,686	-	-	-	-	FECMD	
85	309.2	Supply Mains	84,693	42,955	41,738	-	-	-	-	FECMD	
86		Total Source of Supply Plant	$ 1,133,702	$ 574,998	$ 558,704	$ -	$ -	$ -	$ -		
87	311.2	Power Generation Equipment	15,362	7,792	7,571	-	-	-	-	FPU	
88	311.3	Elec.&Diesel Pump.Equipment	1,019,400	517,025	502,375	-	-	-	-	FPU	
89	311.3	Other Pumping Equipment	149,918	76,036	73,882	-	-	-	-	FPU	
90		Total Pumping Plant	$ 1,184,680	$ 600,853	$ 583,827	$ -	$ -	$ -	$ -		
		Water Treatment Plant									
91	304.3	Structures and Improvements	318,741	161,661	157,080	-	-	-	-	FECMD	
92	320.0	Water Treatment Equipment	186,560	94,621	91,939	-	-	-	-	FECMD	
93	320.1	Water Treatment Plant	218,296	110,716	107,579	-	-	-	-	FECMD	
94	320.2	Chemical Solution Feeders	2,708	1,374	1,335	-	-	-	-	FECMD	
95		Total Pumping & Purification	$ 726,305	$ 368,372	$ 357,933	$ -	$ -	$ -	$ -		
		Transmission and Distribution Plant									
96	304.4	Structures and Improvements	318,741	161,661	157,080	-	-	-	-	FDS	
97	330	Dist. Standpipe and Reserv.	23,355	11,846	11,510	-	-	-	-	FDS	
98	330.1	Storage tanks	20,246	10,269	9,978	-	-	-	-	FDS	
99	330.2	Pressure Tanks	196	99	96	-	-	-	-	FDS	
100	331.4	Trans. and Distrib.Mains	1,024,134	519,426	504,708	-	-	-	-	FTDM	
101	333.4	Services	262,827	-	-	-	-	262,827	-	FCS	
102	334.4	Meters and Meter Installations	792,704	-	-	-	792,704	-	-	FCM	
103	335.4	Hydrants	79,895	-	-	-	-	-	79,895	FFH	
104	336.0	Backflow Prevention Devices	4,205	2,133	2,072	-	-	-	-	FDS	
105	339.0	Other Plant & Equipment	11,681	5,924	5,757	-	-	-	-	FDS	
106		Total Transmission and Distribution Plant	$ 2,537,984	$ 711,358	$ 691,200	$ -	$ 792,704	$ 262,827	$ 79,895		

Liberty Utilities (Litchfield Park Water & Sewer, Corp. - Water Division
Test Year Ended 10/31/2024
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									
107	304.5	Structures and Improvements	106,247	22,900	22,251	53,124	3,824	2,815	1,334	FGPCC	
108	340.5	Furniture and Equipment	10,563	2,277	2,212	5,281	380	280	133	FGPCC	
109	340.6	Computer Hardware	3,618	780	758	1,809	130	96	45	FGPCC	
110	341.5	Transportation Equipment	47,723	10,286	9,995	23,862	1,718	1,264	599	FGPCC	
111	341.1.5	Transportation Equipment Leased	2,291	494	480	1,145	82	61	29	FGPCC	
112	342.5	Stores Equipment	1,486	320	311	743	53	39	19	FGPCC	
113	343.5	Tools,Shop and Garage Equip.	8,232	1,774	1,724	4,116	296	218	103	FGPCC	
114	344.5	Laboratory Equipment	973	210	204	487	35	26	12	FGPCC	
115	345.5	Power Operated Equipment	948	204	198	474	34	25	12	FGPCC	
116	346.5	Communication Equipment	150,454	32,428	31,509	75,227	5,416	3,986	1,889	FGPCC	
117	347.5	Miscellaneous Equipment	3,186	687	667	1,593	115	84	40	FGPCC	
118	347.5	Miscellaneous Equipment - CNG	15,601	3,363	3,267	7,801	562	413	196	FGPCC	
119		Total General Plant	$ 351,321	$ 75,722	$ 73,576	$ 175,660	$ 12,646	$ 9,307	$ 4,411		
120		Subtotal Direct Depreciation Expense	**$ 5,933,991**	**$ 2,331,302**	**$ 2,265,240**	**$ 175,660**	**$ 805,350**	**$ 272,133**	**$ 84,306**		
121	904	Structures and Improvments	24,072	5,188	5,041	12,036	866	638	302	FGPCC	
122	940	Office Furniture and Fixtures	16,758	3,612	3,510	8,379	603	444	210	FGPCC	
123	940.1	Computers and Software	246,806	53,195	51,688	123,403	8,884	6,538	3,099	FGPCC	
124	940.2	Customer First	294,858	63,552	61,751	147,429	10,613	7,811	3,702	FGPCC	
125	955	Power Generation	35	8	7	18	1	1	0	FGPCC	
124	995	Power Operated Equipment	5,826	1,256	1,220	2,913	210	154	73	FGPCC	
126		Subtotal Allocated Depreciation Expense	$ 588,355	$ 126,810	$ 123,217	$ 294,177	$ 21,178	$ 15,586	$ 7,387		
		Amortization of Regulatory Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	FGPIS	
127		CIAC/AIAC Amortization - General/Other	$ (1,142,449)	$ (492,473)	$ (478,518)	$ -	$ (82,244)	$ (60,528)	$ (28,687)	FGPIS	
128		Total Depreciation & Amortization	**$ 5,379,897**	**$ 1,965,639**	**$ 1,909,939**	**$ 469,838**	**$ 744,284**	**$ 227,191**	**$ 63,006**		

Supporting Schedules
(a) B-2 ; (b) G-7b

Recap Schedules
[A] G-3

Liberty Utilities (Litchfield Park Water & Sewer, Corp, - Water Division
Test Year Ended 10/31/2024
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)	Contruction Hydrants (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%	0.0000%
9	Demand	FECMD	100.0000%	50.7186%	49.2814%	0.0000%	0.0000%	0.0000%	0.0000%
10									
11	Pumping Equipment	FPU	100.0000%	50.7186%	49.2814%	0.0000%	0.0000%	0.0000%	0.0000%
12	Distribution Storage	FDS	100.0000%	50.7186%	49.2814%	0.0000%	0.0000%	0.0000%	0.0000%
13	Transmission & Distribution Mains	FTDM	100.0000%	50.7186%	49.2814%	0.0000%	0.0000%	0.0000%	0.0000%
14	Treatment Plant	FWT	100.0000%	50.7186%	49.2814%	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%	85.0000%	15.0000%	0.0000%	0.0000%	0.0000%	0.0000%
27									
28	**INTERNAL FACTORS**								
29									
30	Net Plant	FNP	100.0000%	42.5366%	41.3313%	4.8438%	4.6755%	4.0838%	2.5291%
31	Net Plant w/CIAC	FNPCA	100.0000%	42.5366%	41.3313%	4.8438%	4.6755%	4.0838%	2.5291%
32	Gross Plant In Service (excl Intangible and Gen.)	FGPIS	100.0000%	43.1068%	41.8853%	0.0000%	7.1989%	5.2981%	2.5110%
33	Total O&M w/oA&G Expenses	FTOMW	100.0000%	66.3181%	20.5455%	9.8506%	1.5761%	1.1600%	0.5498%
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%	50.7186%	49.2814%	0.0000%	0.0000%	0.0000%	0.0000%
36	Pumping & Purification Plant	FWT	100.0000%	50.7186%	49.2814%	0.0000%	0.0000%	0.0000%	0.0000%
37	Transmission & Distrib Plant	FTD	100.0000%	36.9633%	35.9159%	0.0000%	13.0091%	9.5741%	4.5376%
38	General & Admin. Plant (See Note 1)	FGPCC	100.0000%	21.5534%	20.9426%	50.0000%	3.5994%	2.6490%	1.2555%
39	50/50 Labor and Gross Plant	FOT	100.0000%	43.1068%	41.8853%	0.0000%	7.1989%	5.2981%	2.5110%
40	Plant In Service	FPIS	100.0000%	41.0974%	39.9329%	4.6613%	6.8633%	5.0511%	2.3939%
41	Total O&M w/oA&G Expenses w/o power & chemicals	FTOMWPC	100.0000%	66.4736%	19.7219%	12.7263%	0.5171%	0.3806%	0.1804%
42	General & Admin Expenses (See Note 2)	FTOMPIS	100.0000%	33.2368%	9.8610%	56.3632%	0.2586%	0.1903%	0.0902%

Liberty Utilities (Litchfield Park Water & Sewer, Corp, - Water Division
Test Year Ended 10/31/2024
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)	Contruction Hydrants (7)
43	**INPUTS FOR RATIOS**									
44										
45	**EXTERNAL INPUTS**									
46										
47	DEMAND									
48										
49	Peak Day Usage (MGD)		24.802							
50										
51	Annual Production (MG)		4,461.4							
52										
53		**Calculation of Demand**								
54				MGD	Ratio	Commodity	Demand			
55		**FBC**	Avg Day	12.223	1.000		1.000			
56		**FECMD**	Max Day	24.802	2.029	0.5072	0.4928			
57										
58										
59										
60						Commodity	Demand			
61	Purchased Power	FPP	100.0		100.0	85.000	15.0000			
62										
63										
64										
65	**INTERNAL INPUTS**									
66										
67										
68			Schedule G3a							
69	Gross Plant In Service (excludes intangibles & Gen)	FGPIS	$ 159,091,616	$ 159,091,616	$ 68,579,277	$ 66,635,973	$ -	$ 11,452,831	$ 8,428,780	$ 3,994,755
70	Plant In Service	FPIS	$ 175,471,361	$ 175,471,361	$ 72,114,213	$ 70,070,741	$ 8,179,327	$ 12,043,170	$ 8,863,244	$ 4,200,665
71	Net Plant w/CIAC	FNPCA	$ 72,967,171	$ 72,967,171	$ 31,037,767	$ 30,158,262	$ 3,534,348	$ 3,411,549	$ 2,979,831	$ 1,845,414
72	Net Plant	FNP	$ 117,546,598	$ 117,546,598	$ 50,000,348	$ 48,583,508	$ 5,693,664	$ 5,496,842	$ 4,800,364	$ 2,972,873
73	Total O&M w/oA&G Expenses	FTOMW	$ 3,598,872	$ 3,598,872	$ 2,366,704	$ 739,405	$ 354,510	$ 56,723	$ 41,745	$ 19,785
74	Labor	FLA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
75	Source of Supply Plant	FSS	$ 36,664,640	$ 36,664,640	$ 18,595,791	$ 18,068,849	$ -	$ -	$ -	$ -
76	Pumping & Purification Plant	FWT	$ 11,674,680	$ 11,674,680	$ 5,921,234	$ 5,753,446	$ -	$ -	$ -	$ -
77	Transmission & Distrib Plant	FTD	$ 88,037,174	$ 88,037,174	$ 32,541,461	$ 31,619,346	$ -	$ 11,452,831	$ 8,428,780	$ 3,994,755
78	Total O&M w/oA&G Expenses w/o power & chemicals	FTOMWPC	$ 2,785,648	$ 2,785,648	$ 1,851,722	$ 549,384	$ 354,510	$ 14,406	$ 10,602	$ 5,025

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 (Litchfield Park Water & Sewer, Corp, - Water Division
Test Year Ended 10/31/2024
Development of Allocation Factors by Customer Class

Line No		Allocation Factor	Total (1)	Residential (2)	Residential MF (3)	Commercial (4)	Irrigation (5)	Resale Bulk (6)	Construction (7)	Private Fire (8)
1	**ALLOCATION RATIOS**									
2										
3	**EXTERNAL FACTORS**									
4										
5	**COMMODITY**									
6	Commodity (1)	CBC	100.0000%	55.7274%	4.7269%	12.2168%	25.2055%	1.5434%	0.5691%	0.0106%
7										
8	**DEMAND**									
9	Demand	CMD	100.0000%	53.3797%	3.8865%	11.1691%	30.4409%	1.0111%	0.0211%	0.0917%
10										
11	**CUSTOMER**									
12	Bills	CB	100.0000%	91.3089%	0.9998%	2.2160%	3.9806%	0.0090%	0.0721%	1.4136%
13	Meters	CM	100.0000%	77.8738%	3.8166%	8.0467%	8.9016%	0.2708%	0.3124%	0.7781%
14	Services	CS	100.0000%	84.9879%	2.2592%	4.7841%	6.4935%	0.0509%	0.4080%	1.0163%
15										
16	**REVENUES**									
17	Water Sales	CRWC	100.0000%	54.6174%	5.2730%	13.4101%	25.0596%	0.7392%	0.5801%	0.3207%
18	Water Sales excluding private fire	CRWXPF	100.0000%	54.7931%	5.2899%	13.4532%	25.1402%	0.7416%	0.5820%	0.0000%
19										
20	**INTERNAL FACTORS**									
21										
22	Hydrants	CH	100.0000%	91.3089%	0.9998%	2.2160%	3.9806%	0.0090%	0.0721%	1.4136%
23	Rate Base	CRB	100.0000%	59.6108%	3.9614%	10.5479%	24.2780%	1.0898%	0.2874%	0.2246%
24										
25	**INPUTS FOR RATIOS**									
26										

Liberty Utilities (Litchfield Park Water & Sewer, Corp, - Water Division
Test Year Ended 10/31/2024
Development of Allocation Factors by Customer Class

Line No		Allocation Factor		Total (1)	Residential (2)	Residential MF (3)	Commercial (4)	Irrigation (5)	Resale Bulk (6)	Construction (7)	Private Fire (8)
27	**EXTERNAL INPUTS**										
28	DEMAND AND COMMODITY			100.00%	55.7%	4.7%	12.2%	25.2%	1.5%	0.6%	0.01%
29	Annual Usage (1,000 gallons)		4,461,358	4,461,358	2,486,198	210,883	545,037	1,124,507	68,859	25,390	484
30	Coincident Peak (1,000 gallons)			527,708	281,688	20,510	58,940	160,639	5,336	111	484
31											
32	CUSTOMER										
33	Bills		267,550	267,550	244,297	2,675	5,929	10,650	24	193	3,782
34	Equivalent Meters		48,014	48,014	37,390	1,833	3,864	4,274	130	150	374
35	Equivalent Services		36,761	36,761	31,243	831	1,759	2,387	19	150	374
36											
37	REVENUES										
38	Water Sales		$ 15,967,126	$ 15,967,126	$ 8,720,829	$ 841,941	$ 2,141,204	$ 4,001,297	$ 118,026	$ 92,629	$ 51,200
39	Water Sales excluding private fire		$ 15,915,926	$ 15,915,926	$ 8,720,829	$ 841,941	$ 2,141,204	$ 4,001,297	$ 118,026	$ 92,629	
40											
41											
42	Rate of Return		8.45%								
43	Revenue Conversion Factor		1.3610								
44											
45	**TAX FACTORS**										
46	Wtd Cost of Debt		2.62%								
47	State Tax Rate		4.90%								
48	Federal Tax Rate		21.00%								
49											
50											
51	**INTERNAL INPUTS**										
52											
53	Rate Base	CRB	$69,765,704	69,765,704	41,587,895	2,763,725	7,358,837	16,937,749	760,323	200,483	156,692

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

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	3/4 Inch	Residential	$ 4,390,954	$ 6,141,889	$ 1,750,935	39.88%	27.19%	27.47%
2	1 Inch	Residential	4,263,940	5,930,471	1,666,532	39.08%	26.40%	26.53%
3	1.5 Inch	Residential	51,972	73,352	21,380	41.14%	0.32%	0.33%
4	2 Inch	Residential	2,813	3,830	1,017	36.16%	0.02%	0.02%
5								
6		Subtotal	8,709,679	12,149,543	3,439,863	39.49%	53.92%	54.35%
7								
8	3/4 Inch	Commercial	$ 15,102	$ 21,044	$ 5,942	39.35%	0.09%	0.09%
9	1 Inch	Commercial	39,324	55,146	15,822	40.23%	0.24%	0.25%
10	1.5 Inch	Commercial	159,048	222,051	63,002	39.61%	0.98%	0.99%
11	2 Inch	Commercial	1,230,956	1,700,593	469,637	38.15%	7.62%	7.61%
12	3 Inch	Commercial	27,046	38,217	11,171	41.30%	0.17%	0.17%
13	4 Inch	Commercial	459,328	621,684	162,357	35.35%	2.84%	2.78%
14	6 Inch	Commercial	148,699	203,724	55,025	37.00%	0.92%	0.91%
15	8 Inch	Commercial	13,341	17,974	4,633	34.73%	0.08%	0.08%
16	10 Inch	Commercial	36,131	48,505	12,375	34.25%	0.22%	0.22%
17								
18		Subtotal	$ 2,128,975	$ 2,928,940	$ 799,965	37.58%	13.18%	13.10%
19								
20								
21	3/4 Inch	Irrigation	$ 90,256	$ 125,156	$ 34,900	38.67%	0.56%	0.56%
22	1 Inch	Irrigation	499,305	690,993	191,687	38.39%	3.09%	3.09%
23	1.5 Inch	Irrigation	783,937	1,081,083	297,146	37.90%	4.85%	4.84%
24	2 Inch	Irrigation	2,288,550	3,147,330	858,780	37.53%	14.17%	14.08%
25	4 Inch	Irrigation	249,512	339,655	90,143	36.13%	1.54%	1.52%
26	6 Inch	Irrigation	85,020	116,139	31,119	36.60%	0.53%	0.52%
27								
28		Subtotal	$ 3,996,581	$ 5,500,356	$ 1,503,775	37.63%	24.74%	24.60%
29								
30	1 Inch	MF	$ 2,026	$ 2,667	$ 641	31.65%	0.01%	0.01%
31	1.5 Inch	MF	72,545	100,825	28,280	38.98%	0.45%	0.45%
32	2 Inch	MF	571,767	795,109	223,342	39.06%	3.54%	3.56%
33	3 Inch	MF	119,811	164,995	45,184	37.71%	0.74%	0.74%
34	4 Inch	MF	43,578	61,391	17,813	40.88%	0.27%	0.27%
35	6 Inch	MF	27,612	39,001	11,389	41.24%	0.17%	0.17%
36		Subtotal	$ 837,339	$ 1,163,988	$ 326,649	39.01%	5.18%	5.21%
37								
38	5/8x3/4 Inch	Fire	$ 25,813	$ 34,120	$ 8,307	32.18%	0.16%	0.15%
39	3/4 Inch	Fire	22,440	29,641	7,201	32.09%	0.14%	0.13%
40	1 Inch	Fire	378	499	121	31.89%	0.00%	0.00%
41	2 Inch	Fire	1,204	1,586	382	31.74%	0.01%	0.01%
42		Hydrant	92,613	162,568	69,955	75.53%	0.57%	0.73%
43								
44	8 Inch	Luke AFB (Bulk)	113,943	148,209	34,267	30.07%	0.71%	0.66%
45	6 Inch	VUI (Bulk)	4,063	5,352	1,290	31.74%	0.03%	0.02%
46	Total Revenues Before Annualization		$ 15,933,028	$ 22,124,801	$ 6,191,774	38.86%	98.64%	98.97%
47								

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

Exhibit
Schedule H-1
Page 2
Witness: Bourassa

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	$ -	$ -	-	0.00%	-	-
2	3/4 Inch	Residential	8,283	11,569	3,286	39.67%	403	2,485
3	1 Inch	Residential	1,650	1,462	(188)	-11.39%	122	(597)
4	1.5 Inch	Residential	(249)	(312)	(62)	0.00%	2	(92)
5	2 Inch	Residential	-	-	-	0.00%	-	-
6	4 Inch	Residential	-	-	-	0.00%	-	-
7								
8		Subtotal	$ 9,684	$ 12,720	3,036	31.35%	527	1,796
9								
10	5/8x3/4 Inch	Commercial	$ -	$ -	-	0.00%	-	-
11	3/4 Inch	Commercial	379	554	175	46.18%	11	114
12	1 Inch	Commercial	1,718	2,506	787	45.83%	29	434
13	1.5 Inch	Commercial	1,157	1,735	578	49.91%	10	328
14	2 Inch	Commercial	3,645	5,369	1,723	47.28%	20	943
15	3 Inch	Commercial	122	198	76	62.37%	-	66
16	4 Inch	Commercial	3,116	4,190	1,074	34.46%	-	954
17	6 Inch	Commercial	-	-	-	0.00%	-	-
18	8 Inch	Commercial	-	-	-	0.00%	-	-
19	10 Inch	Commercial	1,732	2,370	638	36.86%	1	157
20					-			
21		Subtotal	$ 11,869	$ 16,921	11,123	93.71%	71	2,997
22								
23								
24	5/8x3/4 Inch	Irrigation	$ -	$ -	$ -	0.00%	-	-
25	3/4 Inch	Irrigation	402	587	185	46.08%	11	123
26	1 Inch	Irrigation	1,759	2,516	757	43.05%	16	524
27	1.5 Inch	Irrigation	(4,604)	(6,266)	(1,662)	0.00%	(4)	(1,402)
28	2 Inch	Irrigation	(883)	(849)	33	0.00%	12	(325)
29	4 Inch	Irrigation	9,654	13,620	3,966	41.08%	8	2,786
30	6 Inch	Irrigation	(2,283)	(3,238)	(955)	0.00%	(1)	(664)
31		Subtotal	$ 4,044	$ 6,368	2,324	57.47%	42	1,042
32								
33	1 Inch	MF	$ (0)	$ (0)	$ (0)	0.00%	-	(0)
34	1.5 Inch	MF	2,322	3,310	988	42.52%	24	443
35	2 Inch	MF	3,934	5,684	1,750	44.48%	14	1,140
36	3 Inch	MF	119	160	41	34.46%	-	36
37	4 Inch	MF	(1,915)	(2,672)	(757)	0.00%	(1)	(580)
38	6 Inch	MF	-	-	-	0.00%	-	-
39		Subtotal	$ 4,461	$ 6,482	$ 2,021	45.31%	37	1,040
40								
41	5/8x3/4 Inch	Fire	$ 621	$ 824	203	32.67%	48	10
42	3/4 Inch	Fire	736	972	236	32.08%	58	5
43	1 Inch	Fire	-	-	-	0.00%	-	-
44	2 Inch	Fire	-	-	-	0.00%	-	-
45								
46								
47								
48								
49	Total Revenue Annualization		$ 31,414	$ 44,285	$ 18,943	60.30%	677	6,875

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

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	$ 15,933,028	$ 22,124,801	$ 6,191,774	38.86%	98.64%	98.97%
2				-	0.00%	0.00%	0.00%
3	Subtotal Revenue Annualization	31,414	44,285	12,871	40.97%	0.19%	0.20%
4	Total Metered Revenues	$ 15,964,442	$ 22,169,087	$ 6,204,645	38.87%	98.84%	99.17%
5							
6	Misc. Revenues	$ 184,885	$ 184,885	-	0.00%	1.14%	0.83%
7	Reconciling Amount to GL	2,684	1,067	(1,617)	-60.25%	0.02%	0.00%
8	Total Water Revenues	$ 16,152,010	$ 22,355,038	$ 6,203,028	38.40%	100.00%	100.00%
9							
10							
11							
12							
13							
14							
15	Reconciliation of Revenues						
16	Metered Revenues Per GL	$ 15,858,901					
17	Revenue Accural Fix	(45,000)					
18	Unbilled Revenues Wigwam Irrigation	121,710					
19							
20	Adjusted Revenues per GL	$ 15,935,611					
21							
22	Revenues before annualization	$ 15,933,028					
23							
24	Difference	$ 2,583					
25							
26	% Difference	0.02%					
27							
28	Tolerance (+/- 1/2% of revenues)	$ 79,678					
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							

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

Exhibit
Schedule H-2
Page 1
Witness: Bourassa

Line No.		Meter Size, Class	(a) Average Number of Customers at 12/31/2024	Average Consumption	Average Bill Present Rates	Average Bill Proposed Rates	Proposed Increase Dollar Amount	Proposed Increase Percent Amount
1	3/4 Inch	Residential	13,657	8,150	$ 24.16	$ 34.60	$ 10.43	43.18%
2	1 Inch	Residential	6,673	14,199	48.72	69.14	20.42	41.91%
3	1.5 Inch	Residential	26	43,040	146.38	215.71	69.32	47.36%
4	2 Inch	Residential	2	9,167	117.22	159.60	42.38	36.16%
5		Subtotal	20,358					
6								
7	3/4 Inch	Commercial	30	$ 10,983.80	$ 35.62	$ 52.18	$ 16.56	46.51%
8	1 Inch	Commercial	48	15,571	60.06	87.92	27.86	46.38%
9	1.5 Inch	Commercial	80	40,064	136.66	202.63	65.97	48.28%
10	2 Inch	Commercial	317	80,640	278.38	402.47	124.08	44.57%
11	3 Inch	Commercial	5	107,283	398.44	585.49	187.06	46.95%
12	4 Inch	Commercial	8	1,411,380	4,669.02	6,362.18	1,693.16	36.26%
13	6 Inch	Commercial	3	1,175,574	3,955.70	5,487.12	1,531.42	38.71%
14	8 Inch	Commercial	1	58,875	1,111.75	1,497.85	386.11	34.73%
15	10 Inch	Commercial	2	69,856	1,570.89	2,108.93	538.03	34.25%
16		Subtotal	494					
17								
18	3/4 Inch	Irrigation	152	$ 13,347.67	$ 43.34	$ 62.57	$ 19.23	44.36%
19	1 Inch	Irrigation	288	40,206	134.25	189.95	55.70	41.49%
20	1.5 Inch	Irrigation	155	123,223	408.39	568.01	159.62	39.08%
21	2 Inch	Irrigation	283	194,541	650.57	902.92	252.35	38.79%
22	4 Inch	Irrigation	8	710,062	2,377.40	3,280.80	903.40	38.00%
23	6 Inch	Irrigation	1	1,942,497	6,461.70	8,856.75	2,395.05	37.07%
24		Subtotal	888					
25								
26	1 Inch	MF	5	3,101	33.55	44.05	10.50	31.30%
27	1.5 Inch	MF	57	18,775	97.32	138.81	41.49	42.64%
28	2 Inch	MF	144	85,893	295.55	425.55	130.00	43.99%
29	3 Inch	MF	11	245,982	833.54	1,177.09	343.55	41.22%
30	4 Inch	MF	4	231,759	814.49	1,179.28	364.79	44.79%
31	6 Inch	MF	2	240,748	1,070.87	1,546.73	475.86	44.44%
32		Subtotal	223					
33								
34	5/8x3/4 Inch	Fire	166	167	$ 12.85	$ 17.02	4.17	32.47%
35	3/4 Inch	Fire	147	85	12.70	16.77	4.08	32.12%
36	1 Inch	Fire	1	83	31.50	41.55	10.05	31.89%
37	2 Inch	Fire	1	-	100.32	132.16	31.84	31.74%
38								
39		Hydrant	16	131,553	$ 479.86	$ 842.32	362.46	75.53%
40	8 Inch	Luke AFB (Bulk)	1	5,738,218	9,495.23	12,350.77	2,855.55	30.07%
41	6 Inch	VUI (Bulk)	1	-	338.58	446.04	107.46	31.74%
42		Total	22,295					
43								

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

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Bill Impact Summary at Average Usage
Including Rate Case Expense Surcharge

Exhibit
Schedule H-2
Page 2
Witness: Bourassa

Line No.		Meter Size, Class	(a) Average Number of Customers at 12/31/2024	Average Consumption	Average Bill Present Rates	Average Bill Proposed Rates	Average Bill RC Expense Surcharge	Average Bill Total Prop. Rates	Proposed Increase Dollar Amount	Proposed Increase Percent Amount
1	3/4 Inch	Residential	13,657	$ 8,149.61	$ 24.16	$ 34.60	$ 0.44	$ 35.04	$ 10.87	45.01%
2	1 Inch	Residential	6,673	14,199	48.72	69.14	0.44	69.58	20.86	42.82%
3	1.5 Inch	Residential	26	43,040	146.38	215.71	0.44	216.15	69.76	47.66%
4	2 Inch	Residential	2	9,167	117.22	159.60	0.44	160.04	42.82	36.53%
5		Subtotal	20,358							
6										
7	3/4 Inch	Commercial	30	$ 10,983.80	$ 35.62	$ 52.18	$ 0.44	$ 52.62	$ 17.00	47.74%
8	1 Inch	Commercial	48	15,571	60.06	87.92	0.44	88.36	28.30	47.12%
9	1.5 Inch	Commercial	80	40,064	136.66	202.63	0.44	203.07	66.41	48.60%
10	2 Inch	Commercial	317	80,640	278.38	402.47	0.44	402.91	124.52	44.73%
11	3 Inch	Commercial	5	107,283	398.44	585.49	0.44	585.93	187.50	47.06%
12	4 Inch	Commercial	8	1,411,380	4,669.02	6,362.18	0.44	6,362.62	1,693.60	36.27%
13	6 Inch	Commercial	3	1,175,574	3,955.70	5,487.12	0.44	5,487.56	1,531.86	38.73%
14	8 Inch	Commercial	1	58,875	1,111.75	1,497.85	0.44	1,498.29	386.55	34.77%
15	10 Inch	Commercial	2	69,856	1,570.89	2,108.93	0.44	2,109.37	538.47	34.28%
16		Subtotal	494							
17										
18	3/4 Inch	Irrigation	152	$ 13,347.67	$ 43.34	$ 62.57	$ 0.44	$ 63.01	$ 19.67	45.38%
19	1 Inch	Irrigation	288	40,206	134.25	189.95	0.44	190.39	56.14	41.82%
20	1.5 Inch	Irrigation	155	123,223	408.39	568.01	0.44	568.45	160.06	39.19%
21	2 Inch	Irrigation	283	194,541	650.57	902.92	0.44	903.36	252.79	38.86%
22	4 Inch	Irrigation	8	710,062	2,377.40	3,280.80	0.44	3,281.24	903.84	38.02%
23	6 Inch	Irrigation	1	1,942,497	6,461.70	8,856.75	0.44	8,857.19	2,395.49	37.07%
24		Subtotal	888							
25										
26	1 Inch	MF	5	$ 3,100.50	$ 33.55	$ 44.05	$ 0.44	$ 44.49	$ 10.94	32.61%
27	1.5 Inch	MF	57	18,775	97.32	138.81	0.44	139.25	41.93	43.09%
28	2 Inch	MF	144	85,893	295.55	425.55	0.44	425.99	130.44	44.13%
29	3 Inch	MF	11	245,982	833.54	1,177.09	0.44	1,177.53	343.99	41.27%
30	4 Inch	MF	4	231,759	814.49	1,179.28	0.44	1,179.72	365.23	44.84%
31	6 Inch	MF	2	240,748	1,070.87	1,546.73	0.44	1,547.17	476.30	44.48%
32		Subtotal	223							
33										
34	5/8x3/4 Inch	Fire	166	167	$ 12.85	$ 17.02	$ 0.44	$ 17.46	4.61	35.90%
35	3/4 Inch	Fire	147	85	12.70	16.77	0.44	17.21	4.52	35.58%
36	1 Inch	Fire	1	83	31.50	41.55	0.44	41.99	10.49	33.28%
37	2 Inch	Fire	1	-	100.32	132.16	0.44	132.60	32.28	32.18%
38										
39		Hydrant	16	131,553	$ 479.86	$ 842.32	$ 0.44	$ 842.76	362.90	75.63%
40	8 Inch	Luke AFB (Bulk)	1	5,738,218	9,495.23	12,350.77	0.44	12,351.21	2,855.99	30.08%
41	6 Inch	VUI (Bulk)	1	-	338.58	446.04	0.44	446.48	107.90	31.87%
42		Total	22,295							
43										

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

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

Exhibit
Schedule H-2
Page 3
Witness: Bourassa

Line No.	Meter Size, Class		(a) Average Number of Customers at 12/31/2024	Median Consumption	Median Bill Present Rates	Median Bill Proposed Rates	Proposed Increase Dollar Amount	Proposed Increase Percent Amount
1	3/4 Inch	Residential	13,657	6,500	$ 21.12	$ 29.66	$ 8.54	40.42%
2	1 Inch	Residential	6,673	10,500	41.90	58.07	16.17	38.58%
3	1.5 Inch	Residential	26	26,500	111.56	161.93	50.38	45.16%
4	2 Inch	Residential	2	4,750	109.08	146.38	37.30	34.20%
5		Subtotal	20,358					
6								
7	3/4 Inch	Commercial	30	4,500	$ 20.84	$ 29.99	$ 9.16	43.94%
8	1 Inch	Commercial	48	6,500	43.33	60.76	17.43	40.21%
9	1.5 Inch	Commercial	80	16,500	93.12	132.00	38.88	41.75%
10	2 Inch	Commercial	317	16,500	130.74	181.56	50.82	38.87%
11	3 Inch	Commercial	5	75,500	339.84	490.34	150.51	44.29%
12	4 Inch	Commercial	8	67,500	437.95	615.07	177.13	40.44%
13	6 Inch	Commercial	3	994,983	3,365.60	4,693.66	1,328.05	39.46%
14	8 Inch	Commercial	1	53,500	1,101.84	1,481.76	379.93	34.48%
15	10 Inch	Commercial	2	63,500	1,559.17	2,089.90	530.73	34.04%
16		Subtotal	494					
17								
18	3/4 Inch	Irrigation	152	4,500	$ 20.84	$ 29.99	$ 9.16	43.94%
19	1 Inch	Irrigation	288	15,500	59.93	87.70	27.78	46.35%
20	1.5 Inch	Irrigation	155	72,500	242.65	345.14	102.50	42.24%
21	2 Inch	Irrigation	283	109,320	372.10	528.48	156.38	42.03%
22	4 Inch	Irrigation	8	90,500	480.35	683.93	203.58	42.38%
23	6 Inch	Irrigation	1	1,380,974	4,626.87	6,389.59	1,762.72	38.10%
24		Subtotal	888					
25								
26	1 Inch	MF	5	2,500	$ 33.12	$ 43.52	$ 10.39	31.38%
27	1.5 Inch	MF	57	8,500	78.37	108.05	29.68	37.86%
28	2 Inch	MF	144	29,500	154.71	220.47	65.77	42.51%
29	3 Inch	MF	11	67,500	325.09	466.39	141.31	43.47%
30	4 Inch	MF	4	240,999	844.69	1,219.88	375.19	44.42%
31	6 Inch	MF	2	251,889	1,091.41	1,580.08	488.67	44.77%
32		Subtotal	223					
33								
34	5/8 Inch	Fire	166	-	$ 12.54	$ 16.52	3.98	31.74%
35	3/4 Inch	Fire	147	-	12.54	16.52	3.98	31.74%
36	1 Inch	Fire	1	-	31.35	41.30	9.95	31.74%
37	2 Inch	Fire	1	-	100.32	132.16	31.84	31.74%
38								
39		Hydrant	16	20,500	$ 116.99	$ 354.39	$ 237.41	202.93%
40	8 Inch	Luke AFB (Bulk)	1	5,568,151	9,229.92	12,005.87	2,775.95	30.08%
41	6 Inch	VUI (Bulk)	1	0	338.58	446.04	107.46	31.74%
42		Total	22,295					
43								

44 **(a)** Average number of customers of less than one (1), indicates that less than 12 bills were issued during the year.
45

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

Exhibit
Schedule H-2
Page 4
Witness: Bourassa

Line No.		Meter Size, Class	(a) Average Number of Customers at 12/31/2024	Median Consumption	Median Bill Present Rates	Median Bill Proposed Rates	Median Bill RC Expense Surcharge	Median Bill Total Prop. Rates	Proposed Increase Dollar Amount	Proposed Increase Percent Amount
1	3/4 Inch	Residential	13,657	6,500	$ 21.12	$ 29.66	$ 0.44	$ 29.66	$ 8.54	40.42%
2	1 Inch	Residential	6,673	10,500	41.90	58.07	0.44	58.07	16.17	38.58%
3	1.5 Inch	Residential	26	26,500	111.56	161.93	0.44	161.93	50.38	45.16%
4	2 Inch	Residential	2	4,750	109.08	146.38	0.44	146.38	37.30	34.20%
5		Subtotal	20,358							
6										
7	3/4 Inch	Commercial	30	4,500	$ 20.84	$ 29.99	$ 0.44	$ 29.99	$ 9.16	43.94%
8	1 Inch	Commercial	48	6,500	43.33	60.76	0.44	60.76	17.43	40.21%
9	1.5 Inch	Commercial	80	16,500	93.12	132.00	0.44	132.00	38.88	41.75%
10	2 Inch	Commercial	317	16,500	130.74	181.56	0.44	181.56	50.82	38.87%
11	3 Inch	Commercial	5	75,500	339.84	490.34	0.44	490.34	150.51	44.29%
12	4 Inch	Commercial	8	67,500	437.95	615.07	0.44	615.07	177.13	40.44%
13	6 Inch	Commercial	3	994,983	3,365.60	4,693.66	0.44	4,693.66	1,328.05	39.46%
14	8 Inch	Commercial	1	53,500	1,101.84	1,481.76	0.44	1,481.76	379.93	34.48%
15	10 Inch	Commercial	2	63,500	1,559.17	2,089.90	0.44	2,089.90	530.73	34.04%
16		Subtotal	494							
17										
18	3/4 Inch	Irrigation	152	4,500	$ 20.84	$ 29.99	$ 0.44	$ 29.99	$ 9.16	43.94%
19	1 Inch	Irrigation	288	15,500	59.93	87.70	0.44	87.70	27.78	46.35%
20	1.5 Inch	Irrigation	155	72,500	242.65	345.14	0.44	345.14	102.50	42.24%
21	2 Inch	Irrigation	283	109,320	372.10	528.48	0.44	528.48	156.38	42.03%
22	4 Inch	Irrigation	8	90,500	480.35	683.93	0.44	683.93	203.58	42.38%
23	6 Inch	Irrigation	1	1,380,974	4,626.87	6,389.59	0.44	6,389.59	1,762.72	38.10%
24		Subtotal	888							
25										
26	1 Inch	MF	5	2,500	$ 33.12	$ 43.52	$ 0.44	$ 43.52	$ 10.39	31.38%
27	1.5 Inch	MF	57	8,500	78.37	108.05	0.44	108.05	29.68	37.86%
28	2 Inch	MF	144	29,500	154.71	220.47	0.44	220.47	65.77	42.51%
29	3 Inch	MF	11	67,500	325.09	466.39	0.44	466.39	141.31	43.47%
30	4 Inch	MF	4	240,999	844.69	1,219.88	0.44	1,219.88	375.19	44.42%
31	6 Inch	MF	2	251,889	1,091.41	1,580.08	0.44	1,580.08	488.67	44.77%
32		Subtotal	223							
33										
34	5/8 Inch	Fire	166	-	$ 12.54	$ 16.52	$ 0.44	$ 16.52	3.98	31.74%
35	3/4 Inch	Fire	147	-	12.54	16.52	0.44	16.52	3.98	31.74%
36	1 Inch	Fire	1	-	31.35	41.30	0.44	41.30	9.95	31.74%
37	2 Inch	Fire	1	-	100.32	132.16	0.44	132.16	31.84	31.74%
38										
39		Hydrant	16	20,500	$ 116.99	$ 354.39	$ 0.44	$ 354.39	$ 237.41	202.93%
40	8 Inch	Luke AFB (Bulk)	1	5,568,151	9,229.92	12,005.87	0.44	12,005.87	2,775.95	30.08%
41	6 Inch	VUI (Bulk)	1	0	338.58	446.04	0.44	446.04	107.46	31.74%
42		Total	22,295							
43										
44	(a) Average number of customers of less than one (1), indicates that less than 12 bills were issued during the year.									
45										

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

Exhibit
Schedule H-3
Page 1
Witness: Bourassa

Line No.	Monthly Usage Charge for:	Present Rates	Proposed Rates	Change	Percent Change
1	Meter Size (All Classes):				
2	5/8x3/4 Inch	$ 12.54	$ 16.52	$ 3.98	31.74%
2	3/4 Inch - Residential only	12.54	16.52	3.98	31.74%
3	3/4 Inch	12.54	16.52	3.98	31.74%
3	1 Inch - Residential only	28.22	37.17	8.96	31.74%
4	1 Inch	31.35	41.30	9.95	31.74%
4	1 1/2 Inch	62.70	82.60	19.90	31.74%
5	2 Inch	100.32	132.16	31.84	31.74%
6	3 Inch	200.64	264.32	63.68	31.74%
7	4 Inch	313.50	413.00	99.50	31.74%
8	6 Inch	627.00	826.00	199.00	31.74%
9	8 Inch	1,003.20	1,321.60	318.40	31.74%
10	10 Inch	1,442.10	1,899.80	457.70	31.74%
11	12 Inch	2,696.10	3,551.80	855.70	31.74%
12					
13	Construction - Hydrants	$ 50.00	$ 264.32	214.32	428.64%
14	4 Inch - Bulk Water Resale Only	169.29	223.02	53.73	31.74%
15	6 Inch - Bulk Water Resale Only	338.58	446.04	107.46	31.74%
16	8 Inch - Bulk Water Resale Only	543.61	713.66	170.06	31.28%
17	10 Inch - Bulk Water Resale Only	778.73	1,025.89	247.16	31.74%
18	12 Inch - Bulk Water Resale Only	1,455.89	1,917.97	462.08	31.74%
19					
20	Fire Service	By Meter size	By Meter size		
21	Industrial Fire Service	NT	Per Tariff		
22					
23	Gallons In Minimum (All Meter Sizes and Classes)	-	-		

Line No.	Commodity Rates (Residential, Commercial, Industrial)	Block	Present Rate (Per 1,000 gallons)	Proposed Rate (Per 1,000 gallons)
24				
25				
26				
27				
28				
29	5/8x3/4 Inch and 3/4 Inch Meter - Residential	0 gallons to 3,000 gallons	$ 0.7091	$ 0.8864
30		3,001 gallons to 10,000 gallons	$ 1.8437	$ 2.9937
31		10,001 gallons to 20,000 gallons	$ 2.8437	$ 3.9937
32		over 20,000 gallons	$ 3.2676	$ 4.3937
33				
34	5/8x3/4 Inch and 3/4 Inch Meter - Com., Irr.	0 gallons to 9,000 gallons	$ 1.8437	$ 2.9937
35		over 9,000 gallons	$ 3.2676	$ 4.3937
36				
37				
38	1 Inch Meter - Residential, MF	0 gallons to 5,000 gallons	$ 0.7091	$ 0.8864
39		5,001 gallons to 19,000 gallons	$ 1.8437	$ 2.9937
40		19,001 gallons to 30,000 gallons	$ 2.8437	$ 3.9937
41		over 30,000 gallons	$ 3.2676	$ 4.3937
42				
43	NT = No Tariff			

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

Exhibit
Schedule H-3
Page 2
Witness: Bourassa

Line No.	Commodity Rates (Residential, Commercial, Industrial)	Block	(Per 1,000 gallons) Present Rate	Proposed Rate
1				
2				
3				
4				
5	1 Inch Meter - All Classes, except Residential	0 gallons to 20,000 gallons	$ 1.8437	$ 2.9937
6		over 20,000 gallons	$ 3.2676	$ 4.3937
7				
8	1.5 Inch Meter - All Classes	0 gallons to 40,000 gallons	$ 1.8437	$ 2.9937
9		over 40,000 gallons	$ 3.2676	$ 4.3937
10				
11	2 Inch Meter - All Classes	0 gallons to 60,000 gallons	$ 1.8437	$ 2.9937
12		over 60,000 gallons	$ 3.2676	$ 4.3937
13				
14	3 Inch Meter -All Classes	0 gallons to 120,000 gallons	$ 1.8437	$ 2.9937
15		over 120,000 gallons	$ 3.2676	$ 4.3937
16				
17	4 Inch Meter - Bulk resale Only	All gallons	$ 1.5600	$ 2.0280
18				
19	4 Inch Meter- All Classes	0 gallons to 180,000 gallons	$ 1.8437	$ 2.9937
20		over 180,000 gallons	$ 3.2676	$ 4.3937
21				
22	6 Inch Meter - Bulk resale Only	All gallons	$ 1.5600	$ 2.0280
23				
24	6 Inch Meter - All Classes	0 gallons to 360,000 gallons	$ 1.8437	$ 2.9937
25		over 360,000 gallons	$ 3.2676	$ 4.3937
26				
27	8 Inch Meter - Bulk resale only	All gallons	$ 1.5600	$ 2.0280
28				
29	8 Inch Meter - All Classes	0 gallons to 650,000 gallons	$ 1.8437	$ 2.9937
30		over 650,000 gallons	$ 3.2676	$ 4.3937
31				
32	10 Inch Meter - Bulk resale Only	All gallons	$ 1.5600	$ 2.0280
33				
34	10 Inch Meter - All Classes	0 gallons to 940,000 gallons	$ 1.8437	$ 2.9937
35		over 940,000 gallons	$ 3.2676	$ 4.3937
36				
37	12 Inch Meter - Bulk resale Only	All gallons	$ 1.5600	$ 2.0280
38				
39	12 Inch Meter - All Classes	0 gallons to 1,248,000 gallons	$ 1.8437	$ 2.9937
40		over 1,248,000 gallons	$ 3.2676	$ 4.3937
41				
42	Construction- Hydrants	All gallons	$ 3.2676	$ 4.3937
43				
44				
45	NT = No Tariff			

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

Exhibit
Schedule H-3
Page 3
Witness: Bourassa

Line No.	Service Charges	Present Charges	Proposed Charges
1	Establishment per A.A.C. R14-2-403(D)(1)	$20.00	$30.00
2	Re-Establishment per A.A.C. R14-2-403(D)(1)	(b)	(b)
3	Reconnection per A.A.C. R14-2-403(D)(1)	$50.00	$50.00
4	Meter Test (if correct) per Rule R14-2-408(F)	$25.00	$30.00
5	Meter Reread (if correct) per Rule R14-2-408(C)	$5.00	$20.00
6	Fire Hydrant Meter Relocation	$50.00	$50.00
7	Fire Hydrant Meter Repair	At Cost	At Cost
8	NSF Check per A.A.C. R14-2-408(E)(1)	$25 (a)	$25.00 (a)
9	Deferred Payment, Per Month	1.5%	1.5%
10	Late Charge	(c)	(c)
11	Service Calls - After Hours	$40.00 (d)	$125 (d)
12	After-Hours Service Charge	NT	NT
13	Deposit Requirements	(e)	(e)
14	Deposit Interest per A.A.C. R14-2-403(B)	6.00%	6.00%
15	Water Hook-Up fees	(f)	(f)
16	Failed Final Inspection Fee	NT	$75.00
17			
18			

19 (a) Liberty Litchfield Park may charge only one NSF fee when customers are billed for water and sewer services on one bill.
20 (b) Minimum Charges times number of full months off the system per A.A.C. R14-2-403(D)
21 (c) Greater of $5.00 or 1.50% of unpaid balance.
22 (d) Customer shall be charged for after-hours service calls outside of normal working hours for work performed at the customer's request or convenience.
23 (e) Per ACC Rules R14-2-403(B) Residential - two times the average bill by class. Non-residential - two and one-half times the customer's estimated maximum monthly bill.
24 (f) Customers shall pay the applicable Water Hook-Up fees per tariff.
25
26 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 R14-2-409(D)5.
27
28
29

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter and Service Line Charges

Exhibit
Schedule H-3
Page 4
Witness: Bourassa

Refundable Meter and Service Line Charges

Line No.		Present Service Line Charge	Present Meter Install-ation Charge	Total Proposed Charge	Proposed Service Line Charge	Proposed Meter Install-ation Charge	Total Proposed Charge
9	5/8 x 3/4 Inch	565.00	168.00	733.00	565.00	168.00	733.00
10	3/4 Inch	565.00	260.00	825.00	565.00	260.00	825.00
11	1 Inch	629.00	321.00	950.00	629.00	321.00	950.00
12	1 1/2 Inch	699.00	536.00	1,235.00	699.00	536.00	1,235.00
13	2 Inch / Turbine	At Cost	At Cost	At Cost	At Cost	At Cost	At Cost
14	2 Inch / Compound	At Cost	At Cost	At Cost	At Cost	At Cost	At Cost
15	3 Inch / Turbine	At Cost	At Cost	At Cost	At Cost	At Cost	At Cost
16	3 Inch / Compound	At Cost	At Cost	At Cost	At Cost	At Cost	At Cost
17	4 Inch / Turbine	At Cost	At Cost	At Cost	At Cost	At Cost	At Cost
18	4 Inch / Compound	At Cost	At Cost	At Cost	At Cost	At Cost	At Cost
19	6 Inch / Turbine	At Cost	At Cost	At Cost	At Cost	At Cost	At Cost
20	6 Inch / Compound	At Cost	At Cost	At Cost	At Cost	At Cost	At Cost
21	8 Inch & Larger	At Cost	At Cost	At Cost	At Cost	At Cost	At Cost

N/T = No Tariff

Hydrant Meter Deposit*	Present Charge	Proposed Charge
3 Inch / Turbine	1,470.00	1,470.00
3 Inch / Compound	2,265.00	2,265.00

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

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

Exhibit
Decision Schedule H-3
Page 5
Witness: Bourassa

Off-site Facilities Hook-up Fee

Line No.		Present Charge	Proposed Charge
6	5/8 x 3/4 Inch	$ 1,800	$ 2,584
7	3/4 Inch	2,700	3,876
8	1 Inch	4,500	6,460
9	1 1/2 Inch	9,000	12,920
10	2 Inch	14,400	20,672
11	3 Inch	28,800	41,344
12	4 Inch	45,000	64,600
13	6 Inch	90,000	129,200
14	8 Inch	144,000	206,720
15	10 Inch	261,000	374,680
16	12 Inch	387,000	555,560

NT = No Tariff

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 3/4 Inch Residential

Exhibit
Schedule H-4
Page 1
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 12.54	$ 16.52	$ 3.98	31.74%
1,000	13.25	17.41	4.16	31.38%
2,000	13.96	18.29	4.33	31.05%
3,000	14.67	19.18	4.51	30.76%
4,000	16.51	22.17	5.66	34.29%
5,000	18.35	25.17	6.81	37.11%
6,000	20.20	28.16	7.96	39.42%
7,000	22.04	31.15	9.11	41.34%
8,000	23.89	34.15	10.26	42.96%
9,000	25.73	37.14	11.41	44.35%
10,000	27.57	40.14	12.56	45.56%
12,000	33.26	48.12	14.86	44.68%
14,000	38.95	56.11	17.16	44.06%
16,000	44.64	64.10	19.46	43.60%
18,000	50.32	72.08	21.76	43.24%
20,000	56.01	80.07	24.06	42.96%
25,000	72.35	102.04	29.69	41.04%
30,000	88.69	124.01	35.32	39.83%
35,000	105.02	145.98	40.95	38.99%
40,000	121.36	167.95	46.58	38.38%
45,000	137.70	189.91	52.21	37.92%
50,000	154.04	211.88	57.84	37.55%
60,000	186.71	255.82	69.11	37.01%
70,000	219.39	299.76	80.37	36.63%
80,000	252.07	343.69	91.63	36.35%
90,000	284.74	387.63	102.89	36.13%
100,000	317.42	431.57	114.15	35.96%
Average Usage				
8,150	$ 24.16	34.60	$ 10.43	43.18%
Median Usage				
6,500	$ 21.12	29.66	$ 8.54	40.42%
364,000	1,180.06	1,591.50	411.44	34.87%
1,000,000	3,258.26	4,385.90	1,127.64	34.61%

Present Rates:

Monthly Minimum:		$	12.54
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	3,000	$	0.7091
Up to	10,000	$	1.8437
Up to	20,000	$	2.8437
Over	20,000	$	3.2676

Proposed Rates:

Monthly Minimum:		$	16.52
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	3,000	$	0.8864
Up to	10,000	$	2.9937
Up to	20,000	$	3.9937
Over	20,000	$	4.3937

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 1 Inch Residential

Exhibit
Schedule H-4
Page 2
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 28.22	$ 37.17	$ 8.96	31.74%
1,000	28.92	38.06	9.13	31.57%
2,000	29.63	38.94	9.31	31.42%
3,000	30.34	39.83	9.49	31.27%
4,000	31.05	40.72	9.66	31.12%
5,000	31.76	41.60	9.84	30.99%
6,000	33.60	44.60	10.99	32.71%
7,000	35.45	47.59	12.14	34.25%
8,000	37.29	50.58	13.29	35.64%
9,000	39.14	53.58	14.44	36.90%
10,000	40.98	56.57	15.59	38.05%
12,000	44.67	62.56	17.89	40.06%
14,000	48.35	68.55	20.19	41.76%
16,000	52.04	74.53	22.49	43.22%
18,000	55.73	80.52	24.79	44.49%
20,000	60.42	87.51	27.09	44.84%
25,000	74.63	107.48	32.84	44.00%
30,000	88.85	127.44	38.59	43.43%
35,000	105.19	149.41	44.22	42.04%
40,000	121.53	171.38	49.85	41.02%
45,000	137.87	193.35	55.48	40.24%
50,000	154.21	215.32	61.11	39.63%
60,000	186.88	259.26	72.37	38.73%
70,000	219.56	303.19	83.64	38.09%
80,000	252.23	347.13	94.90	37.62%
90,000	284.91	391.07	106.16	37.26%
100,000	317.59	435.00	117.42	36.97%
Average Usage				
14,199	48.72	69.14	20.42	41.91%
Median Usage				
10,500	41.90	58.07	16.17	38.58%

Present Rates:			
Monthly Minimum:		$	28.22
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	5,000	$	0.7091
Up to	19,000	$	1.8437
Up to	30,000	$	2.8437
Over	30,000	$	3.2676
Proposed Rates:			
Monthly Minimum:		$	37.17
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	5,000	$	0.8864
Up to	19,000	$	2.9937
Up to	30,000	$	3.9937
Over	30,000	$	4.3937

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 1 1/2 Inch Residential

Exhibit
Schedule H-4
Page 3
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 62.70	$ 82.60	$ 19.90	31.74%
1,000	64.54	85.59	21.05	32.61%
2,000	66.39	88.59	22.20	33.44%
3,000	68.23	91.58	23.35	34.22%
4,000	70.07	94.57	24.50	34.96%
5,000	71.92	97.57	25.65	35.67%
6,000	73.76	100.56	26.80	36.33%
7,000	75.61	103.56	27.95	36.97%
8,000	77.45	106.55	29.10	37.57%
9,000	79.29	109.54	30.25	38.15%
10,000	81.14	112.54	31.40	38.70%
12,000	84.82	118.52	33.70	39.73%
14,000	88.51	124.51	36.00	40.67%
16,000	92.20	130.50	38.30	41.54%
18,000	95.89	136.49	40.60	42.34%
20,000	99.57	142.47	42.90	43.08%
25,000	108.79	157.44	48.65	44.72%
30,000	118.01	172.41	54.40	46.10%
35,000	127.23	187.38	60.15	47.28%
40,000	136.45	202.35	65.90	48.30%
45,000	152.79	224.32	71.53	46.82%
50,000	169.12	246.29	77.16	45.62%
60,000	201.80	290.22	88.42	43.82%
70,000	234.48	334.16	99.68	42.51%
80,000	267.15	378.10	110.94	41.53%
90,000	299.83	422.03	122.21	40.76%
100,000	332.50	465.97	133.47	40.14%
Average Usage				
43,040	$ 146.38	215.71	$ 69.32	47.36%
Median Usage				
26,500	$ 111.56	161.93	$ 50.38	45.16%

Present Rates:			
Monthly Minimum:		$	62.70
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	40,000	$	1.8437
Over	40,000	$	3.2676
Proposed Rates:			
Monthly Minimum:		$	82.60
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	40,000	$	2.9937
Over	40,000	$	4.3937

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 2 Inch Residential

Exhibit
Schedule H-4
Page 4
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 100.32	$ 132.16	$ 31.84	31.74%
1,000	102.16	135.15	32.99	32.29%
2,000	104.01	138.15	34.14	32.82%
3,000	105.85	141.14	35.29	33.34%
4,000	107.69	144.13	36.44	33.84%
5,000	109.54	147.13	37.59	34.32%
6,000	111.38	150.12	38.74	34.78%
7,000	113.23	153.12	39.89	35.23%
8,000	115.07	156.11	41.04	35.67%
9,000	116.91	159.10	42.19	36.09%
10,000	118.76	162.10	43.34	36.49%
12,000	122.44	168.08	45.64	37.27%
14,000	126.13	174.07	47.94	38.01%
16,000	129.82	180.06	50.24	38.70%
18,000	133.51	186.05	52.54	39.35%
20,000	137.19	192.03	54.84	39.97%
25,000	146.41	207.00	60.59	41.38%
30,000	155.63	221.97	66.34	42.63%
35,000	164.85	236.94	72.09	43.73%
40,000	174.07	251.91	77.84	44.72%
45,000	183.29	266.88	83.59	45.61%
50,000	192.51	281.85	89.34	46.41%
60,000	210.94	311.78	100.84	47.80%
70,000	243.62	355.72	112.10	46.02%
80,000	276.29	399.66	123.36	44.65%
90,000	308.97	443.59	134.62	43.57%
100,000	341.65	487.53	145.88	42.70%
Average Usage				
9,167	$ 117.22	159.60	$ 42.38	36.16%
Median Usage				
4,750	$ 109.08	146.38	$ 37.30	34.20%

Present Rates:

Monthly Minimum:		$	100.32
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	60,000	$	1.8437
Over	60,000	$	3.2676

Proposed Rates:

Monthly Minimum:		$	132.16
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	60,000	$	2.9937
Over	60,000	$	4.3937

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 3/4 Inch Commercial

Exhibit
Schedule H-4
Page 5
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 12.54	$ 16.52	$ 3.98	31.74%
1,000	14.38	19.51	5.13	35.67%
2,000	16.23	22.51	6.28	38.70%
3,000	18.07	25.50	7.43	41.12%
4,000	19.91	28.49	8.58	43.08%
5,000	21.76	31.49	9.73	44.72%
6,000	23.60	34.48	10.88	46.10%
7,000	25.45	37.48	12.03	47.28%
8,000	27.29	40.47	13.18	48.30%
9,000	29.13	43.46	14.33	49.19%
10,000	32.40	47.86	15.46	47.70%
12,000	38.94	56.64	17.71	45.48%
14,000	45.47	65.43	19.96	43.90%
16,000	52.01	74.22	22.21	42.71%
18,000	58.54	83.01	24.46	41.79%
20,000	65.08	91.79	26.72	41.05%
25,000	81.41	113.76	32.35	39.73%
30,000	97.75	135.73	37.98	38.85%
35,000	114.09	157.70	43.61	38.22%
40,000	130.43	179.67	49.24	37.75%
45,000	146.77	201.64	54.87	37.39%
50,000	163.10	223.61	60.50	37.09%
60,000	195.78	267.54	71.76	36.65%
70,000	228.46	311.48	83.02	36.34%
80,000	261.13	355.42	94.28	36.11%
90,000	293.81	399.35	105.54	35.92%
100,000	326.48	443.29	116.81	35.78%
Average Usage				
10,984	$ 35.62	52.18	$ 16.56	46.51%
Median Usage				
4,500	$ 20.84	29.99	$ 9.16	43.94%

Present Rates:

Monthly Minimum:		$	12.54
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	9,000	$	1.8437
Over	9,000	$	3.2676

Proposed Rates:

Monthly Minimum:		$	16.52
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	9,000	$	2.9937
Over	9,000	$	4.3937

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 1 Inch Commercial

Exhibit
Schedule H-4
Page 6
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 31.35	$ 41.30	$ 9.95	31.74%
1,000	33.19	44.29	11.10	33.44%
2,000	35.04	47.29	12.25	34.96%
3,000	36.88	50.28	13.40	36.33%
4,000	38.72	53.27	14.55	37.57%
5,000	40.57	56.27	15.70	38.70%
6,000	42.41	59.26	16.85	39.73%
7,000	44.26	62.26	18.00	40.67%
8,000	46.10	65.25	19.15	41.54%
9,000	47.94	68.24	20.30	42.34%
10,000	49.79	71.24	21.45	43.08%
12,000	53.47	77.22	23.75	44.41%
14,000	57.16	83.21	26.05	45.57%
16,000	60.85	89.20	28.35	46.59%
18,000	64.54	95.19	30.65	47.49%
20,000	68.22	101.17	32.95	48.30%
25,000	84.56	123.14	38.58	45.62%
30,000	100.90	145.11	44.21	43.82%
35,000	117.24	167.08	49.84	42.51%
40,000	133.58	189.05	55.47	41.53%
45,000	149.91	211.02	61.10	40.76%
50,000	166.25	232.99	66.73	40.14%
60,000	198.93	276.92	77.99	39.21%
70,000	231.60	320.86	89.25	38.54%
80,000	264.28	364.80	100.52	38.03%
90,000	296.96	408.73	111.78	37.64%
100,000	329.63	452.67	123.04	37.33%
Average Usage				
15,571	$ 60.06	87.92	$ 27.86	46.38%
Median Usage				
6,500	$ 43.33	60.76	$ 17.43	40.21%

Present Rates:

Monthly Minimum:		$	31.35
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	20,000	$	1.8437
Over	20,000	$	3.2676

Proposed Rates:

Monthly Minimum:		$	41.30
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	20,000	$	2.9937
Over	20,000	$	4.3937

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 1 1/2 Inch Commercial

Exhibit
Schedule H-4
Page 7
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 62.70	$ 82.60	$ 19.90	31.74%
1,000	64.54	85.59	21.05	32.61%
2,000	66.39	88.59	22.20	33.44%
3,000	68.23	91.58	23.35	34.22%
4,000	70.07	94.57	24.50	34.96%
5,000	71.92	97.57	25.65	35.67%
6,000	73.76	100.56	26.80	36.33%
7,000	75.61	103.56	27.95	36.97%
8,000	77.45	106.55	29.10	37.57%
9,000	79.29	109.54	30.25	38.15%
10,000	81.14	112.54	31.40	38.70%
12,000	84.82	118.52	33.70	39.73%
14,000	88.51	124.51	36.00	40.67%
16,000	92.20	130.50	38.30	41.54%
18,000	95.89	136.49	40.60	42.34%
20,000	99.57	142.47	42.90	43.08%
25,000	108.79	157.44	48.65	44.72%
30,000	118.01	172.41	54.40	46.10%
35,000	127.23	187.38	60.15	47.28%
40,000	136.45	202.35	65.90	48.30%
45,000	152.79	224.32	71.53	46.82%
50,000	169.12	246.29	77.16	45.62%
60,000	201.80	290.22	88.42	43.82%
70,000	234.48	334.16	99.68	42.51%
80,000	267.15	378.10	110.94	41.53%
90,000	299.83	422.03	122.21	40.76%
100,000	332.50	465.97	133.47	40.14%
Average Usage				
40,064	$ 136.66	202.63	$ 65.97	48.28%
Median Usage				
16,500	$ 93.12	132.00	$ 38.88	41.75%

Present Rates:			
Monthly Minimum:		$	62.70
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	40,000	$	1.8437
Over	40,000	$	3.2676
Proposed Rates:			
Monthly Minimum:		$	82.60
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	40,000	$	2.9937
Over	40,000	$	4.3937

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-4
Page 8
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 100.32	$ 132.16	$ 31.84	31.74%
1,000	102.16	135.15	32.99	32.29%
2,000	104.01	138.15	34.14	32.82%
3,000	105.85	141.14	35.29	33.34%
4,000	107.69	144.13	36.44	33.84%
5,000	109.54	147.13	37.59	34.32%
6,000	111.38	150.12	38.74	34.78%
7,000	113.23	153.12	39.89	35.23%
8,000	115.07	156.11	41.04	35.67%
9,000	116.91	159.10	42.19	36.09%
10,000	118.76	162.10	43.34	36.49%
12,000	122.44	168.08	45.64	37.27%
14,000	126.13	174.07	47.94	38.01%
16,000	129.82	180.06	50.24	38.70%
18,000	133.51	186.05	52.54	39.35%
20,000	137.19	192.03	54.84	39.97%
25,000	146.41	207.00	60.59	41.38%
30,000	155.63	221.97	66.34	42.63%
35,000	164.85	236.94	72.09	43.73%
40,000	174.07	251.91	77.84	44.72%
45,000	183.29	266.88	83.59	45.61%
50,000	192.51	281.85	89.34	46.41%
60,000	210.94	311.78	100.84	47.80%
70,000	243.62	355.72	112.10	46.02%
80,000	276.29	399.66	123.36	44.65%
90,000	308.97	443.59	134.62	43.57%
100,000	341.65	487.53	145.88	42.70%
Average Usage				
80,640	$ 278.38	402.47	$ 124.08	44.57%
Median Usage				
16,500	$ 130.74	181.56	$ 50.82	38.87%

Present Rates:			
Monthly Minimum:		$	100.32
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	60,000	$	1.8437
Over	60,000	$	3.2676
Proposed Rates:			
Monthly Minimum:		$	132.16
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	60,000	$	2.9937
Over	60,000	$	4.3937

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 3 Inch Commercial

Exhibit
Schedule H-4
Page 9
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 200.64	$ 264.32	$ 63.68	31.74%
1,000	202.48	267.31	64.83	32.02%
2,000	204.33	270.31	65.98	32.29%
3,000	206.17	273.30	67.13	32.56%
4,000	208.01	276.29	68.28	32.82%
5,000	209.86	279.29	69.43	33.08%
6,000	211.70	282.28	70.58	33.34%
7,000	213.55	285.28	71.73	33.59%
8,000	215.39	288.27	72.88	33.84%
9,000	217.23	291.26	74.03	34.08%
10,000	219.08	294.26	75.18	34.32%
12,000	222.76	300.24	77.48	34.78%
14,000	226.45	306.23	79.78	35.23%
16,000	230.14	312.22	82.08	35.67%
18,000	233.83	318.21	84.38	36.09%
20,000	237.51	324.19	86.68	36.49%
25,000	246.73	339.16	92.43	37.46%
30,000	255.95	354.13	98.18	38.36%
35,000	265.17	369.10	103.93	39.19%
40,000	274.39	384.07	109.68	39.97%
45,000	283.61	399.04	115.43	40.70%
50,000	292.83	414.01	121.18	41.38%
60,000	311.26	443.94	132.68	42.63%
70,000	329.70	473.88	144.18	43.73%
80,000	348.14	503.82	155.68	44.72%
90,000	366.57	533.75	167.18	45.61%
100,000	385.01	563.69	178.68	46.41%
Average Usage 107,283	$ 398.44	585.49	$ 187.06	46.95%
Median Usage 75,500	$ 339.84	490.34	$ 150.51	44.29%

Present Rates:			
Monthly Minimum:		$	200.64
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	120,000	$	1.8437
Over	120,000	$	3.2676
Proposed Rates:			
Monthly Minimum:		$	264.32
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	120,000	$	2.9937
Over	120,000	$	4.3937

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 4 Inch Commercial

Exhibit
Schedule H-4
Page 10
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 313.50	$ 413.00	$ 99.50	31.74%
1,000	315.34	415.99	100.65	31.92%
2,000	317.19	418.99	101.80	32.09%
3,000	319.03	421.98	102.95	32.27%
4,000	320.87	424.97	104.10	32.44%
5,000	322.72	427.97	105.25	32.61%
6,000	324.56	430.96	106.40	32.78%
7,000	326.41	433.96	107.55	32.95%
8,000	328.25	436.95	108.70	33.12%
9,000	330.09	439.94	109.85	33.28%
10,000	331.94	442.94	111.00	33.44%
12,000	335.62	448.92	113.30	33.76%
14,000	339.31	454.91	115.60	34.07%
16,000	343.00	460.90	117.90	34.37%
18,000	346.69	466.89	120.20	34.67%
20,000	350.37	472.87	122.50	34.96%
25,000	359.59	487.84	128.25	35.67%
30,000	368.81	502.81	134.00	36.33%
35,000	378.03	517.78	139.75	36.97%
40,000	387.25	532.75	145.50	37.57%
45,000	396.47	547.72	151.25	38.15%
50,000	405.69	562.69	157.00	38.70%
60,000	424.12	592.62	168.50	39.73%
70,000	442.56	622.56	180.00	40.67%
80,000	461.00	652.50	191.50	41.54%
90,000	479.43	682.43	203.00	42.34%
100,000	497.87	712.37	214.50	43.08%
Average Usage				
1,411,380	$ 4,669.02	6,362.18	$ 1,693.16	36.26%
Median Usage				
67,500	$ 437.95	615.07	$ 177.13	40.44%

Present Rates:			
Monthly Minimum:		$	313.50
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	180,000	$	1.8437
Over	180,000	$	3.2676
Proposed Rates:			
Monthly Minimum:		$	413.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	180,000	$	2.9937
Over	180,000	$	4.3937

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 6 Inch Commercial

Exhibit
Schedule H-4
Page 11
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 627.00	$ 826.00	$ 199.00	31.74%
1,000	628.84	828.99	200.15	31.83%
2,000	630.69	831.99	201.30	31.92%
3,000	632.53	834.98	202.45	32.01%
4,000	634.37	837.97	203.60	32.09%
5,000	636.22	840.97	204.75	32.18%
6,000	638.06	843.96	205.90	32.27%
7,000	639.91	846.96	207.05	32.36%
8,000	641.75	849.95	208.20	32.44%
9,000	643.59	852.94	209.35	32.53%
10,000	645.44	855.94	210.50	32.61%
12,000	649.12	861.92	212.80	32.78%
14,000	652.81	867.91	215.10	32.95%
16,000	656.50	873.90	217.40	33.12%
18,000	660.19	879.89	219.70	33.28%
20,000	663.87	885.87	222.00	33.44%
25,000	673.09	900.84	227.75	33.84%
30,000	682.31	915.81	233.50	34.22%
35,000	691.53	930.78	239.25	34.60%
40,000	700.75	945.75	245.00	34.96%
45,000	709.97	960.72	250.75	35.32%
50,000	719.19	975.69	256.50	35.67%
60,000	737.62	1,005.62	268.00	36.33%
70,000	756.06	1,035.56	279.50	36.97%
80,000	774.50	1,065.50	291.00	37.57%
90,000	792.93	1,095.43	302.50	38.15%
100,000	811.37	1,125.37	314.00	38.70%
Average Usage				
1,175,574	$ 3,955.70	5,487.12	$ 1,531.42	38.71%
Median Usage				
994,983	$ 3,365.60	4,693.66	$ 1,328.05	39.46%

Present Rates:

Monthly Minimum:		$	627.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	360,000	$	1.8437
Over	360,000	$	3.2676

Proposed Rates:

Monthly Minimum:		$	826.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	360,000	$	2.9937
Over	360,000	$	4.3937

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 8 Inch Commercial

Exhibit
Schedule H-4
Page 12
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 1,003.20	$ 1,321.60	$ 318.40	31.74%
1,000	1,005.04	1,324.59	319.55	31.79%
2,000	1,006.89	1,327.59	320.70	31.85%
3,000	1,008.73	1,330.58	321.85	31.91%
4,000	1,010.57	1,333.57	323.00	31.96%
5,000	1,012.42	1,336.57	324.15	32.02%
6,000	1,014.26	1,339.56	325.30	32.07%
7,000	1,016.11	1,342.56	326.45	32.13%
8,000	1,017.95	1,345.55	327.60	32.18%
9,000	1,019.79	1,348.54	328.75	32.24%
10,000	1,021.64	1,351.54	329.90	32.29%
12,000	1,025.32	1,357.52	332.20	32.40%
14,000	1,029.01	1,363.51	334.50	32.51%
16,000	1,032.70	1,369.50	336.80	32.61%
18,000	1,036.39	1,375.49	339.10	32.72%
20,000	1,040.07	1,381.47	341.40	32.82%
25,000	1,049.29	1,396.44	347.15	33.08%
30,000	1,058.51	1,411.41	352.90	33.34%
35,000	1,067.73	1,426.38	358.65	33.59%
40,000	1,076.95	1,441.35	364.40	33.84%
45,000	1,086.17	1,456.32	370.15	34.08%
50,000	1,095.39	1,471.29	375.90	34.32%
60,000	1,113.82	1,501.22	387.40	34.78%
70,000	1,132.26	1,531.16	398.90	35.23%
80,000	1,150.70	1,561.10	410.40	35.67%
90,000	1,169.13	1,591.03	421.90	36.09%
100,000	1,187.57	1,620.97	433.40	36.49%
Average Usage				
58,875	$ 1,111.75	1,497.85	$ 386.11	34.73%
Median Usage				
53,500	$ 1,101.84	1,481.76	$ 379.93	34.48%

Present Rates:			
Monthly Minimum:		$	1,003.20
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	650,000	$	1.8437
Over	650,000	$	3.2676
Proposed Rates:			
Monthly Minimum:		$	1,321.60
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	650,000	$	2.9937
Over	650,000	$	4.3937

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 10 Inch Commercial

Exhibit
Schedule H-4
Page 13
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 1,442.10	$ 1,899.80	$ 457.70	31.74%
1,000	1,443.94	1,902.79	458.85	31.78%
2,000	1,445.79	1,905.79	460.00	31.82%
3,000	1,447.63	1,908.78	461.15	31.86%
4,000	1,449.47	1,911.77	462.30	31.89%
5,000	1,451.32	1,914.77	463.45	31.93%
6,000	1,453.16	1,917.76	464.60	31.97%
7,000	1,455.01	1,920.76	465.75	32.01%
8,000	1,456.85	1,923.75	466.90	32.05%
9,000	1,458.69	1,926.74	468.05	32.09%
10,000	1,460.54	1,929.74	469.20	32.13%
12,000	1,464.22	1,935.72	471.50	32.20%
14,000	1,467.91	1,941.71	473.80	32.28%
16,000	1,471.60	1,947.70	476.10	32.35%
18,000	1,475.29	1,953.69	478.40	32.43%
20,000	1,478.97	1,959.67	480.70	32.50%
25,000	1,488.19	1,974.64	486.45	32.69%
30,000	1,497.41	1,989.61	492.20	32.87%
35,000	1,506.63	2,004.58	497.95	33.05%
40,000	1,515.85	2,019.55	503.70	33.23%
45,000	1,525.07	2,034.52	509.45	33.41%
50,000	1,534.29	2,049.49	515.20	33.58%
60,000	1,552.72	2,079.42	526.70	33.92%
70,000	1,571.16	2,109.36	538.20	34.25%
80,000	1,589.60	2,139.30	549.70	34.58%
90,000	1,608.03	2,169.23	561.20	34.90%
100,000	1,626.47	2,199.17	572.70	35.21%
Average Usage				
69,856	$ 1,570.89	2,108.93	$ 538.03	34.25%
Median Usage				
63,500	$ 1,559.17	2,089.90	$ 530.73	34.04%

Present Rates:

Monthly Minimum:		$	1,442.10
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	940,000	$	1.8437
Over	940,000	$	3.2676

Proposed Rates:

Monthly Minimum:		$	1,899.80
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	940,000	$	2.9937
Over	940,000	$	4.3937

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 3/4 Inch Irrigation

Exhibit
Schedule H-4
Page 14
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 12.54	$ 16.52	$ 3.98	31.74%
1,000	14.38	19.51	5.13	35.67%
2,000	16.23	22.51	6.28	38.70%
3,000	18.07	25.50	7.43	41.12%
4,000	19.91	28.49	8.58	43.08%
5,000	21.76	31.49	9.73	44.72%
6,000	23.60	34.48	10.88	46.10%
7,000	25.45	37.48	12.03	47.28%
8,000	27.29	40.47	13.18	48.30%
9,000	29.13	43.46	14.33	49.19%
10,000	32.40	47.86	15.46	47.70%
12,000	38.94	56.64	17.71	45.48%
14,000	45.47	65.43	19.96	43.90%
16,000	52.01	74.22	22.21	42.71%
18,000	58.54	83.01	24.46	41.79%
20,000	65.08	91.79	26.72	41.05%
25,000	81.41	113.76	32.35	39.73%
30,000	97.75	135.73	37.98	38.85%
35,000	114.09	157.70	43.61	38.22%
40,000	130.43	179.67	49.24	37.75%
45,000	146.77	201.64	54.87	37.39%
50,000	163.10	223.61	60.50	37.09%
60,000	195.78	267.54	71.76	36.65%
70,000	228.46	311.48	83.02	36.34%
80,000	261.13	355.42	94.28	36.11%
90,000	293.81	399.35	105.54	35.92%
100,000	326.48	443.29	116.81	35.78%
Average Usage				
13,348	$ 43.34	62.57	$ 19.23	44.36%
Median Usage				
4,500	$ 20.84	29.99	$ 9.16	43.94%

Present Rates:

Monthly Minimum:		$	12.54
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	9,000	$	1.8437
Over	9,000	$	3.2676

Proposed Rates:

Monthly Minimum:		$	16.52
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	9,000	$	2.9937
Over	9,000	$	4.3937

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 1 Inch Irrigation

Exhibit
Schedule H-4
Page 15
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 31.35	$ 41.30	$ 9.95	31.74%
1,000	33.19	44.29	11.10	33.44%
2,000	35.04	47.29	12.25	34.96%
3,000	36.88	50.28	13.40	36.33%
4,000	38.72	53.27	14.55	37.57%
5,000	40.57	56.27	15.70	38.70%
6,000	42.41	59.26	16.85	39.73%
7,000	44.26	62.26	18.00	40.67%
8,000	46.10	65.25	19.15	41.54%
9,000	47.94	68.24	20.30	42.34%
10,000	49.79	71.24	21.45	43.08%
12,000	53.47	77.22	23.75	44.41%
14,000	57.16	83.21	26.05	45.57%
16,000	60.85	89.20	28.35	46.59%
18,000	64.54	95.19	30.65	47.49%
20,000	68.22	101.17	32.95	48.30%
25,000	84.56	123.14	38.58	45.62%
30,000	100.90	145.11	44.21	43.82%
35,000	117.24	167.08	49.84	42.51%
40,000	133.58	189.05	55.47	41.53%
45,000	149.91	211.02	61.10	40.76%
50,000	166.25	232.99	66.73	40.14%
60,000	198.93	276.92	77.99	39.21%
70,000	231.60	320.86	89.25	38.54%
80,000	264.28	364.80	100.52	38.03%
90,000	296.96	408.73	111.78	37.64%
100,000	329.63	452.67	123.04	37.33%
Average Usage				
40,206	$ 134.25	189.95	$ 55.70	41.49%
Median Usage				
15,500	$ 59.93	87.70	$ 27.78	46.35%

Present Rates:			
Monthly Minimum:		$	31.35
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	20,000	$	1.8437
Over	20,000	$	3.2676
Proposed Rates:			
Monthly Minimum:		$	41.30
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	20,000	$	2.9937
Over	20,000	$	4.3937

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 1 1/2 Inch Irrigation

Exhibit
Schedule H-4
Page 16
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 62.70	$ 82.60	$ 19.90	31.74%
1,000	64.54	85.59	21.05	32.61%
2,000	66.39	88.59	22.20	33.44%
3,000	68.23	91.58	23.35	34.22%
4,000	70.07	94.57	24.50	34.96%
5,000	71.92	97.57	25.65	35.67%
6,000	73.76	100.56	26.80	36.33%
7,000	75.61	103.56	27.95	36.97%
8,000	77.45	106.55	29.10	37.57%
9,000	79.29	109.54	30.25	38.15%
10,000	81.14	112.54	31.40	38.70%
12,000	84.82	118.52	33.70	39.73%
14,000	88.51	124.51	36.00	40.67%
16,000	92.20	130.50	38.30	41.54%
18,000	95.89	136.49	40.60	42.34%
20,000	99.57	142.47	42.90	43.08%
25,000	108.79	157.44	48.65	44.72%
30,000	118.01	172.41	54.40	46.10%
35,000	127.23	187.38	60.15	47.28%
40,000	136.45	202.35	65.90	48.30%
45,000	152.79	224.32	71.53	46.82%
50,000	169.12	246.29	77.16	45.62%
60,000	201.80	290.22	88.42	43.82%
70,000	234.48	334.16	99.68	42.51%
80,000	267.15	378.10	110.94	41.53%
90,000	299.83	422.03	122.21	40.76%
100,000	332.50	465.97	133.47	40.14%
Average Usage				
123,223	$ 408.39	568.01	$ 159.62	39.08%
Median Usage				
72,500	$ 242.65	345.14	$ 102.50	42.24%

Present Rates:

Monthly Minimum:		$	62.70
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	40,000	$	1.8437
Over	40,000	$	3.2676

Proposed Rates:

Monthly Minimum:		$	82.60
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	40,000	$	2.9937
Over	40,000	$	4.3937

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-4
Page 17
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 100.32	$ 132.16	$ 31.84	31.74%
1,000	102.16	135.15	32.99	32.29%
2,000	104.01	138.15	34.14	32.82%
3,000	105.85	141.14	35.29	33.34%
4,000	107.69	144.13	36.44	33.84%
5,000	109.54	147.13	37.59	34.32%
6,000	111.38	150.12	38.74	34.78%
7,000	113.23	153.12	39.89	35.23%
8,000	115.07	156.11	41.04	35.67%
9,000	116.91	159.10	42.19	36.09%
10,000	118.76	162.10	43.34	36.49%
12,000	122.44	168.08	45.64	37.27%
14,000	126.13	174.07	47.94	38.01%
16,000	129.82	180.06	50.24	38.70%
18,000	133.51	186.05	52.54	39.35%
20,000	137.19	192.03	54.84	39.97%
25,000	146.41	207.00	60.59	41.38%
30,000	155.63	221.97	66.34	42.63%
35,000	164.85	236.94	72.09	43.73%
40,000	174.07	251.91	77.84	44.72%
45,000	183.29	266.88	83.59	45.61%
50,000	192.51	281.85	89.34	46.41%
60,000	210.94	311.78	100.84	47.80%
70,000	243.62	355.72	112.10	46.02%
80,000	276.29	399.66	123.36	44.65%
90,000	308.97	443.59	134.62	43.57%
100,000	341.65	487.53	145.88	42.70%
Average Usage				
194,541	$ 650.57	902.92	$ 252.35	38.79%
Median Usage				
109,320	$ 372.10	528.48	$ 156.38	42.03%

Present Rates:

Monthly Minimum:		$	100.32
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	60,000	$	1.8437
Over	60,000	$	3.2676

Proposed Rates:

Monthly Minimum:		$	132.16
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	60,000	$	2.9937
Over	60,000	$	4.3937

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 4 Inch Irrigation

Exhibit
Schedule H-4
Page 18
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 313.50	$ 413.00	$ 99.50	31.74%
1,000	315.34	415.99	100.65	31.92%
2,000	317.19	418.99	101.80	32.09%
3,000	319.03	421.98	102.95	32.27%
4,000	320.87	424.97	104.10	32.44%
5,000	322.72	427.97	105.25	32.61%
6,000	324.56	430.96	106.40	32.78%
7,000	326.41	433.96	107.55	32.95%
8,000	328.25	436.95	108.70	33.12%
9,000	330.09	439.94	109.85	33.28%
10,000	331.94	442.94	111.00	33.44%
12,000	335.62	448.92	113.30	33.76%
14,000	339.31	454.91	115.60	34.07%
16,000	343.00	460.90	117.90	34.37%
18,000	346.69	466.89	120.20	34.67%
20,000	350.37	472.87	122.50	34.96%
25,000	359.59	487.84	128.25	35.67%
30,000	368.81	502.81	134.00	36.33%
35,000	378.03	517.78	139.75	36.97%
40,000	387.25	532.75	145.50	37.57%
45,000	396.47	547.72	151.25	38.15%
50,000	405.69	562.69	157.00	38.70%
60,000	424.12	592.62	168.50	39.73%
70,000	442.56	622.56	180.00	40.67%
80,000	461.00	652.50	191.50	41.54%
90,000	479.43	682.43	203.00	42.34%
100,000	497.87	712.37	214.50	43.08%
Average Usage				
710,062	$ 2,377.40	3,280.80	$ 903.40	38.00%
Median Usage				
90,500	$ 480.35	683.93	$ 203.58	42.38%

Present Rates:			
Monthly Minimum:		$	313.50
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	180,000	$	1.8437
Over	180,000	$	3.2676
Proposed Rates:			
Monthly Minimum:		$	413.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	180,000	$	2.9937
Over	180,000	$	4.3937

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 6 Inch Irrigation

Exhibit
Schedule H-4
Page 19
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 627.00	$ 826.00	$ 199.00	31.74%
1,000	628.84	828.99	200.15	31.83%
2,000	630.69	831.99	201.30	31.92%
3,000	632.53	834.98	202.45	32.01%
4,000	634.37	837.97	203.60	32.09%
5,000	636.22	840.97	204.75	32.18%
6,000	638.06	843.96	205.90	32.27%
7,000	639.91	846.96	207.05	32.36%
8,000	641.75	849.95	208.20	32.44%
9,000	643.59	852.94	209.35	32.53%
10,000	645.44	855.94	210.50	32.61%
12,000	649.12	861.92	212.80	32.78%
14,000	652.81	867.91	215.10	32.95%
16,000	656.50	873.90	217.40	33.12%
18,000	660.19	879.89	219.70	33.28%
20,000	663.87	885.87	222.00	33.44%
25,000	673.09	900.84	227.75	33.84%
30,000	682.31	915.81	233.50	34.22%
35,000	691.53	930.78	239.25	34.60%
40,000	700.75	945.75	245.00	34.96%
45,000	709.97	960.72	250.75	35.32%
50,000	719.19	975.69	256.50	35.67%
60,000	737.62	1,005.62	268.00	36.33%
70,000	756.06	1,035.56	279.50	36.97%
80,000	774.50	1,065.50	291.00	37.57%
90,000	792.93	1,095.43	302.50	38.15%
100,000	811.37	1,125.37	314.00	38.70%
Average Usage				
1,942,497	$ 6,461.70	8,856.75	$ 2,395.05	37.07%
Median Usage				
1,380,974	$ 4,626.87	6,389.59	$ 1,762.72	38.10%

Present Rates:

Monthly Minimum:		$	627.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	360,000	$	1.8437
Over	360,000	$	3.2676

Proposed Rates:

Monthly Minimum:		$	826.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	360,000	$	2.9937
Over	360,000	$	4.3937

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 1 Inch Residential Multi-Family

Exhibit
Schedule H-4
Page 20
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 31.35	$ 41.30	$ 9.95	31.74%
1,000	32.06	42.19	10.13	31.59%
2,000	32.77	43.07	10.30	31.45%
3,000	33.48	43.96	10.48	31.31%
4,000	34.19	44.85	10.66	31.18%
5,000	34.90	45.73	10.84	31.05%
6,000	36.74	48.73	11.99	32.63%
7,000	38.58	51.72	13.14	34.05%
8,000	40.43	54.71	14.29	35.34%
9,000	42.27	57.71	15.44	36.52%
10,000	44.11	60.70	16.59	37.60%
12,000	47.80	66.69	18.89	39.51%
14,000	51.49	72.68	21.19	41.15%
16,000	55.18	78.66	23.49	42.57%
18,000	58.86	84.65	25.79	43.81%
20,000	63.55	91.64	28.09	44.20%
25,000	77.77	111.61	33.84	43.51%
30,000	91.99	131.57	39.59	43.03%
35,000	108.33	153.54	45.22	41.74%
40,000	124.66	175.51	50.85	40.79%
45,000	141.00	197.48	56.48	40.05%
50,000	157.34	219.45	62.11	39.47%
60,000	190.02	263.39	73.37	38.61%
70,000	222.69	307.32	84.63	38.00%
80,000	255.37	351.26	95.89	37.55%
90,000	288.04	395.20	107.15	37.20%
100,000	320.72	439.13	118.41	36.92%
Average Usage				
3,101	$ 33.55	44.05	$ 10.50	31.30%
Median Usage				
2,500	$ 33.12	43.52	$ 10.39	31.38%

Present Rates:			
Monthly Minimum:		$	31.35
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	5,000	$	0.7091
Up to	19,000	$	1.8437
Up to	30,000	$	2.8437
Over	30,000	$	3.2676
Proposed Rates:			
Monthly Minimum:		$	41.30
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	5,000	$	0.8864
Up to	19,000	$	2.9937
Up to	30,000	$	3.9937
Over	30,000	$	4.3937

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 1 1/2 Inch Residential Multi-Family

Exhibit
Schedule H-4
Page 21
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 62.70	$ 82.60	$ 19.90	31.74%
1,000	64.54	85.59	21.05	32.61%
2,000	66.39	88.59	22.20	33.44%
3,000	68.23	91.58	23.35	34.22%
4,000	70.07	94.57	24.50	34.96%
5,000	71.92	97.57	25.65	35.67%
6,000	73.76	100.56	26.80	36.33%
7,000	75.61	103.56	27.95	36.97%
8,000	77.45	106.55	29.10	37.57%
9,000	79.29	109.54	30.25	38.15%
10,000	81.14	112.54	31.40	38.70%
12,000	84.82	118.52	33.70	39.73%
14,000	88.51	124.51	36.00	40.67%
16,000	92.20	130.50	38.30	41.54%
18,000	95.89	136.49	40.60	42.34%
20,000	99.57	142.47	42.90	43.08%
25,000	108.79	157.44	48.65	44.72%
30,000	118.01	172.41	54.40	46.10%
35,000	127.23	187.38	60.15	47.28%
40,000	136.45	202.35	65.90	48.30%
45,000	152.79	224.32	71.53	46.82%
50,000	169.12	246.29	77.16	45.62%
60,000	201.80	290.22	88.42	43.82%
70,000	234.48	334.16	99.68	42.51%
80,000	267.15	378.10	110.94	41.53%
90,000	299.83	422.03	122.21	40.76%
100,000	332.50	465.97	133.47	40.14%
Average Usage				
18,775	$ 97.32	138.81	$ 41.49	42.64%
Median Usage				
8,500	$ 78.37	108.05	$ 29.68	37.86%

Present Rates:

Monthly Minimum:		$	62.70
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	40,000	$	1.8437
Over	40,000	$	3.2676

Proposed Rates:

Monthly Minimum:		$	82.60
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	40,000	$	2.9937
Over	40,000	$	4.3937

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 2 Inch Residential Multi-Family

Exhibit
Schedule H-4
Page 22
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 100.32	$ 132.16	$ 31.84	31.74%
1,000	102.16	135.15	32.99	32.29%
2,000	104.01	138.15	34.14	32.82%
3,000	105.85	141.14	35.29	33.34%
4,000	107.69	144.13	36.44	33.84%
5,000	109.54	147.13	37.59	34.32%
6,000	111.38	150.12	38.74	34.78%
7,000	113.23	153.12	39.89	35.23%
8,000	115.07	156.11	41.04	35.67%
9,000	116.91	159.10	42.19	36.09%
10,000	118.76	162.10	43.34	36.49%
12,000	122.44	168.08	45.64	37.27%
14,000	126.13	174.07	47.94	38.01%
16,000	129.82	180.06	50.24	38.70%
18,000	133.51	186.05	52.54	39.35%
20,000	137.19	192.03	54.84	39.97%
25,000	146.41	207.00	60.59	41.38%
30,000	155.63	221.97	66.34	42.63%
35,000	164.85	236.94	72.09	43.73%
40,000	174.07	251.91	77.84	44.72%
45,000	183.29	266.88	83.59	45.61%
50,000	192.51	281.85	89.34	46.41%
60,000	210.94	311.78	100.84	47.80%
70,000	243.62	355.72	112.10	46.02%
80,000	276.29	399.66	123.36	44.65%
90,000	308.97	443.59	134.62	43.57%
100,000	341.65	487.53	145.88	42.70%
Average Usage				
85,893	$ 295.55	425.55	$ 130.00	43.99%
Median Usage				
29,500	$ 154.71	220.47	$ 65.77	42.51%

Present Rates:

Monthly Minimum:		$	100.32
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	60,000	$	1.8437
Over	60,000	$	3.2676

Proposed Rates:

Monthly Minimum:		$	132.16
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	60,000	$	2.9937
Over	60,000	$	4.3937

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 3 Inch Residential Multi-Family

Exhibit
Schedule H-4
Page 23
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 200.64	$ 264.32	$ 63.68	31.74%
1,000	202.48	267.31	64.83	32.02%
2,000	204.33	270.31	65.98	32.29%
3,000	206.17	273.30	67.13	32.56%
4,000	208.01	276.29	68.28	32.82%
5,000	209.86	279.29	69.43	33.08%
6,000	211.70	282.28	70.58	33.34%
7,000	213.55	285.28	71.73	33.59%
8,000	215.39	288.27	72.88	33.84%
9,000	217.23	291.26	74.03	34.08%
10,000	219.08	294.26	75.18	34.32%
12,000	222.76	300.24	77.48	34.78%
14,000	226.45	306.23	79.78	35.23%
16,000	230.14	312.22	82.08	35.67%
18,000	233.83	318.21	84.38	36.09%
20,000	237.51	324.19	86.68	36.49%
25,000	246.73	339.16	92.43	37.46%
30,000	255.95	354.13	98.18	38.36%
35,000	265.17	369.10	103.93	39.19%
40,000	274.39	384.07	109.68	39.97%
45,000	283.61	399.04	115.43	40.70%
50,000	292.83	414.01	121.18	41.38%
60,000	311.26	443.94	132.68	42.63%
70,000	329.70	473.88	144.18	43.73%
80,000	348.14	503.82	155.68	44.72%
90,000	366.57	533.75	167.18	45.61%
100,000	385.01	563.69	178.68	46.41%
Average Usage				
245,982	$ 833.54	1,177.09	$ 343.55	41.22%
Median Usage				
67,500	$ 325.09	466.39	$ 141.31	43.47%

Present Rates:			
Monthly Minimum:		$	200.64
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	120,000	$	1.8437
Over	120,000	$	3.2676
Proposed Rates:			
Monthly Minimum:		$	264.32
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	120,000	$	2.9937
Over	120,000	$	4.3937

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 4 Inch Residential Multi-Family

Exhibit
Schedule H-4
Page 24
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 313.50	$ 413.00	$ 99.50	31.74%
1,000	315.34	415.99	100.65	31.92%
2,000	317.19	418.99	101.80	32.09%
3,000	319.03	421.98	102.95	32.27%
4,000	320.87	424.97	104.10	32.44%
5,000	322.72	427.97	105.25	32.61%
6,000	324.56	430.96	106.40	32.78%
7,000	326.41	433.96	107.55	32.95%
8,000	328.25	436.95	108.70	33.12%
9,000	330.09	439.94	109.85	33.28%
10,000	331.94	442.94	111.00	33.44%
12,000	335.62	448.92	113.30	33.76%
14,000	339.31	454.91	115.60	34.07%
16,000	343.00	460.90	117.90	34.37%
18,000	346.69	466.89	120.20	34.67%
20,000	350.37	472.87	122.50	34.96%
25,000	359.59	487.84	128.25	35.67%
30,000	368.81	502.81	134.00	36.33%
35,000	378.03	517.78	139.75	36.97%
40,000	387.25	532.75	145.50	37.57%
45,000	396.47	547.72	151.25	38.15%
50,000	405.69	562.69	157.00	38.70%
60,000	424.12	592.62	168.50	39.73%
70,000	442.56	622.56	180.00	40.67%
80,000	461.00	652.50	191.50	41.54%
90,000	479.43	682.43	203.00	42.34%
100,000	497.87	712.37	214.50	43.08%
Average Usage				
231,759	$ 814.49	1,179.28	$ 364.79	44.79%
Median Usage				
240,999	$ 844.69	1,219.88	$ 375.19	44.42%

Present Rates:			
Monthly Minimum:		$	313.50
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	180,000	$	1.8437
Over	180,000	$	3.2676
Proposed Rates:			
Monthly Minimum:		$	413.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	180,000	$	2.9937
Over	180,000	$	4.3937

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 6 Inch Residential Multi-Family

Exhibit
Schedule H-4
Page 25
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 627.00	$ 826.00	$ 199.00	31.74%
1,000	628.84	828.99	200.15	31.83%
2,000	630.69	831.99	201.30	31.92%
3,000	632.53	834.98	202.45	32.01%
4,000	634.37	837.97	203.60	32.09%
5,000	636.22	840.97	204.75	32.18%
6,000	638.06	843.96	205.90	32.27%
7,000	639.91	846.96	207.05	32.36%
8,000	641.75	849.95	208.20	32.44%
9,000	643.59	852.94	209.35	32.53%
10,000	645.44	855.94	210.50	32.61%
12,000	649.12	861.92	212.80	32.78%
14,000	652.81	867.91	215.10	32.95%
16,000	656.50	873.90	217.40	33.12%
18,000	660.19	879.89	219.70	33.28%
20,000	663.87	885.87	222.00	33.44%
25,000	673.09	900.84	227.75	33.84%
30,000	682.31	915.81	233.50	34.22%
35,000	691.53	930.78	239.25	34.60%
40,000	700.75	945.75	245.00	34.96%
45,000	709.97	960.72	250.75	35.32%
50,000	719.19	975.69	256.50	35.67%
60,000	737.62	1,005.62	268.00	36.33%
70,000	756.06	1,035.56	279.50	36.97%
80,000	774.50	1,065.50	291.00	37.57%
90,000	792.93	1,095.43	302.50	38.15%
100,000	811.37	1,125.37	314.00	38.70%
Average Usage				
240,748	$ 1,070.87	1,546.73	$ 475.86	44.44%
Median Usage				
251,889	$ 1,091.41	1,580.08	$ 488.67	44.77%

Present Rates:			
Monthly Minimum:		$	627.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	360,000	$	1.8437
Over	360,000	$	3.2676
Proposed Rates:			
Monthly Minimum:		$	826.00
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	360,000	$	2.9937
Over	360,000	$	4.3937

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 5/8x3/4 Inch Fire

Exhibit
Schedule H-4
Page 26
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 12.54	$ 16.52	$ 3.98	31.74%
1,000	14.38	19.51	5.13	35.67%
2,000	16.23	22.51	6.28	38.70%
3,000	18.07	25.50	7.43	41.12%
4,000	19.91	28.49	8.58	43.08%
5,000	21.76	31.49	9.73	44.72%
6,000	23.60	34.48	10.88	46.10%
7,000	25.45	37.48	12.03	47.28%
8,000	27.29	40.47	13.18	48.30%
9,000	29.13	43.46	14.33	49.19%
10,000	32.40	47.86	15.46	47.70%
12,000	38.94	56.64	17.71	45.48%
14,000	45.47	65.43	19.96	43.90%
16,000	52.01	74.22	22.21	42.71%
18,000	58.54	83.01	24.46	41.79%
20,000	65.08	91.79	26.72	41.05%
25,000	81.41	113.76	32.35	39.73%
30,000	97.75	135.73	37.98	38.85%
35,000	114.09	157.70	43.61	38.22%
40,000	130.43	179.67	49.24	37.75%
45,000	146.77	201.64	54.87	37.39%
50,000	163.10	223.61	60.50	37.09%
60,000	195.78	267.54	71.76	36.65%
70,000	228.46	311.48	83.02	36.34%
80,000	261.13	355.42	94.28	36.11%
90,000	293.81	399.35	105.54	35.92%
100,000	326.48	443.29	116.81	35.78%
Average Usage				
167	$ 12.85	17.02	$ 4.17	32.47%
Median Usage				
-	$ 12.54	16.52	$ 3.98	31.74%

Present Rates:

Monthly Minimum:		$	12.54
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	9,000	$	1.8437
Over	9,000	$	3.2676

Proposed Rates:

Monthly Minimum:		$	16.52
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	9,000	$	2.9937
Over	9,000	$	4.3937

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 3/4 Inch Fire

Exhibit
Schedule H-4
Page 27
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 12.54	$ 16.52	$ 3.98	31.74%
1,000	14.38	19.51	5.13	35.67%
2,000	16.23	22.51	6.28	38.70%
3,000	18.07	25.50	7.43	41.12%
4,000	19.91	28.49	8.58	43.08%
5,000	21.76	31.49	9.73	44.72%
6,000	23.60	34.48	10.88	46.10%
7,000	25.45	37.48	12.03	47.28%
8,000	27.29	40.47	13.18	48.30%
9,000	29.13	43.46	14.33	49.19%
10,000	32.40	47.86	15.46	47.70%
12,000	38.94	56.64	17.71	45.48%
14,000	45.47	65.43	19.96	43.90%
16,000	52.01	74.22	22.21	42.71%
18,000	58.54	83.01	24.46	41.79%
20,000	65.08	91.79	26.72	41.05%
25,000	81.41	113.76	32.35	39.73%
30,000	97.75	135.73	37.98	38.85%
35,000	114.09	157.70	43.61	38.22%
40,000	130.43	179.67	49.24	37.75%
45,000	146.77	201.64	54.87	37.39%
50,000	163.10	223.61	60.50	37.09%
60,000	195.78	267.54	71.76	36.65%
70,000	228.46	311.48	83.02	36.34%
80,000	261.13	355.42	94.28	36.11%
90,000	293.81	399.35	105.54	35.92%
100,000	326.48	443.29	116.81	35.78%
Average Usage				
85	$ 12.70	16.77	$ 4.08	32.12%
Median Usage				
-	$ 12.54	16.52	$ 3.98	31.74%

Present Rates:

Monthly Minimum:		$	12.54
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	9,000	$	1.8437
Over	9,000	$	3.2676

Proposed Rates:

Monthly Minimum:		$	16.52
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	9,000	$	2.9937
Over	9,000	$	4.3937

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 1 Inch Fire

Exhibit
Schedule H-4
Page 28
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 31.35	$ 41.30	$ 9.95	31.74%
1,000	33.19	44.29	11.10	33.44%
2,000	35.04	47.29	12.25	34.96%
3,000	36.88	50.28	13.40	36.33%
4,000	38.72	53.27	14.55	37.57%
5,000	40.57	56.27	15.70	38.70%
6,000	42.41	59.26	16.85	39.73%
7,000	44.26	62.26	18.00	40.67%
8,000	46.10	65.25	19.15	41.54%
9,000	47.94	68.24	20.30	42.34%
10,000	49.79	71.24	21.45	43.08%
12,000	53.47	77.22	23.75	44.41%
14,000	57.16	83.21	26.05	45.57%
16,000	60.85	89.20	28.35	46.59%
18,000	64.54	95.19	30.65	47.49%
20,000	68.22	101.17	32.95	48.30%
25,000	84.56	123.14	38.58	45.62%
30,000	100.90	145.11	44.21	43.82%
35,000	117.24	167.08	49.84	42.51%
40,000	133.58	189.05	55.47	41.53%
45,000	149.91	211.02	61.10	40.76%
50,000	166.25	232.99	66.73	40.14%
60,000	198.93	276.92	77.99	39.21%
70,000	231.60	320.86	89.25	38.54%
80,000	264.28	364.80	100.52	38.03%
90,000	296.96	408.73	111.78	37.64%
100,000	329.63	452.67	123.04	37.33%
Average Usage				
83	$ 31.50	41.55	$ 10.05	31.89%
Median Usage				
-	$ 31.35	41.30	$ 9.95	31.74%

Present Rates:			
Monthly Minimum:		$	31.35
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	20,000	$	1.8437
Over	20,000	$	3.2676
Proposed Rates:			
Monthly Minimum:		$	41.30
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	20,000	$	2.9937
Over	20,000	$	4.3937

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 2 Inch Fire

Exhibit
Schedule H-4
Page 29
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 100.32	$ 132.16	$ 31.84	31.74%
1,000	102.16	135.15	32.99	32.29%
2,000	104.01	138.15	34.14	32.82%
3,000	105.85	141.14	35.29	33.34%
4,000	107.69	144.13	36.44	33.84%
5,000	109.54	147.13	37.59	34.32%
6,000	111.38	150.12	38.74	34.78%
7,000	113.23	153.12	39.89	35.23%
8,000	115.07	156.11	41.04	35.67%
9,000	116.91	159.10	42.19	36.09%
10,000	118.76	162.10	43.34	36.49%
12,000	122.44	168.08	45.64	37.27%
14,000	126.13	174.07	47.94	38.01%
16,000	129.82	180.06	50.24	38.70%
18,000	133.51	186.05	52.54	39.35%
20,000	137.19	192.03	54.84	39.97%
25,000	146.41	207.00	60.59	41.38%
30,000	155.63	221.97	66.34	42.63%
35,000	164.85	236.94	72.09	43.73%
40,000	174.07	251.91	77.84	44.72%
45,000	183.29	266.88	83.59	45.61%
50,000	192.51	281.85	89.34	46.41%
60,000	210.94	311.78	100.84	47.80%
70,000	243.62	355.72	112.10	46.02%
80,000	276.29	399.66	123.36	44.65%
90,000	308.97	443.59	134.62	43.57%
100,000	341.65	487.53	145.88	42.70%
Average Usage				
-	$ 100.32	132.16	$ 31.84	31.74%
Median Usage				
-	$ 100.32	132.16	$ 31.84	31.74%

Present Rates:

Monthly Minimum:		$	100.32
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	60,000	$	1.8437
Over	60,000	$	3.2676

Proposed Rates:

Monthly Minimum:		$	132.16
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	60,000	$	2.9937
Over	60,000	$	4.3937

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: Valley Utilities (6 Inch)

Exhibit
Schedule H-4
Page 30
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 338.58	$ 446.04	$ 107.46	31.74%
1,000	340.14	448.07	107.93	31.73%
2,000	341.70	450.10	108.40	31.72%
3,000	343.26	452.12	108.86	31.71%
4,000	344.82	454.15	109.33	31.71%
5,000	346.38	456.18	109.80	31.70%
6,000	347.94	458.21	110.27	31.69%
7,000	349.50	460.24	110.74	31.68%
8,000	351.06	462.26	111.20	31.68%
9,000	352.62	464.29	111.67	31.67%
10,000	354.18	466.32	112.14	31.66%
12,000	357.30	470.38	113.08	31.65%
14,000	360.42	474.43	114.01	31.63%
16,000	363.54	478.49	114.95	31.62%
18,000	366.66	482.54	115.88	31.61%
20,000	369.78	486.60	116.82	31.59%
25,000	377.58	496.74	119.16	31.56%
30,000	385.38	506.88	121.50	31.53%
35,000	393.18	517.02	123.84	31.50%
40,000	400.98	527.16	126.18	31.47%
45,000	408.78	537.30	128.52	31.44%
50,000	416.58	547.44	130.86	31.41%
60,000	432.18	567.72	135.54	31.36%
70,000	447.78	588.00	140.22	31.31%
80,000	463.38	608.28	144.90	31.27%
90,000	478.98	628.56	149.58	31.23%
100,000	494.58	648.84	154.26	31.19%
Average Usage				
-	$ 338.58	446.04	$ 107.46	31.74%
Median Usage				
-	$ 338.58	446.04	$ 107.46	31.74%

Curently biled as 4-Inch meter

Present Rates:

Monthly Minimum:	$ 338.58
Gallons in Minimum	-
Charge Per 1,000 Gallons	
All gallons	$ 1.5600

Proposed Rates:

Monthly Minimum:	$ 446.04
Gallons in Minimum	-
Charge Per 1,000 Gallons	
All gallons	$ 2.0280

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: 8 Inch Bulk

Exhibit
Schedule H-4
Page 31
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 543.61	$ 713.66	$ 170.06	31.28%
1,000	545.17	715.69	170.53	31.28%
2,000	546.73	717.72	171.00	31.28%
3,000	548.29	719.75	171.46	31.27%
4,000	549.85	721.78	171.93	31.27%
5,000	551.41	723.80	172.40	31.27%
6,000	552.97	725.83	172.87	31.26%
7,000	554.53	727.86	173.34	31.26%
8,000	556.09	729.89	173.80	31.25%
9,000	557.65	731.92	174.27	31.25%
10,000	559.21	733.94	174.74	31.25%
12,000	562.33	738.00	175.68	31.24%
14,000	565.45	742.06	176.61	31.23%
16,000	568.57	746.11	177.55	31.23%
18,000	571.69	750.17	178.48	31.22%
20,000	574.81	754.22	179.42	31.21%
25,000	582.61	764.36	181.76	31.20%
30,000	590.41	774.50	184.10	31.18%
35,000	598.21	784.64	186.44	31.17%
40,000	606.01	794.78	188.78	31.15%
45,000	613.81	804.92	191.12	31.14%
50,000	621.61	815.06	193.46	31.12%
60,000	637.21	835.34	198.14	31.10%
70,000	652.81	855.62	202.82	31.07%
80,000	668.41	875.90	207.50	31.04%
90,000	684.01	896.18	212.18	31.02%
100,000	699.61	916.46	216.86	31.00%
Average Usage				
5,738,218	$ 9,495.23	12,350.77	$ 2,855.55	30.07%
Median Usage				
5,568,151	$ 9,229.92	12,005.87	$ 2,775.95	30.08%

Present Rates:

Monthly Minimum:	$ 543.61
Gallons in Minimum	-
Charge Per 1,000 Gallons	
All gallons	$ 1.5600

Proposed Rates:

Monthly Minimum:	$ 713.66
Gallons in Minimum	-
Charge Per 1,000 Gallons	
All gallons	$ 2.0280

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Bill Comparison Present and Proposed Rates
Meter Size: Hydrant

Exhibit
Schedule H-4
Page 32
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 50.00	$ 264.32	$ 214.32	428.64%
1,000	53.27	268.71	215.45	404.46%
2,000	56.54	273.11	216.57	383.07%
3,000	59.80	277.50	217.70	364.03%
4,000	63.07	281.89	218.82	346.95%
5,000	66.34	286.29	219.95	331.56%
6,000	69.61	290.68	221.08	317.61%
7,000	72.87	295.08	222.20	304.92%
8,000	76.14	299.47	223.33	293.31%
9,000	79.41	303.86	224.45	282.66%
10,000	82.68	308.26	225.58	272.85%
12,000	89.21	317.04	227.83	255.39%
14,000	95.75	325.83	230.09	240.31%
16,000	102.28	334.62	232.34	227.15%
18,000	108.82	343.41	234.59	215.58%
20,000	115.35	352.19	236.84	205.32%
25,000	131.69	374.16	242.47	184.12%
30,000	148.03	396.13	248.10	167.61%
35,000	164.37	418.10	253.73	154.37%
40,000	180.70	440.07	259.36	143.53%
45,000	197.04	462.04	264.99	134.49%
50,000	213.38	484.01	270.63	126.83%
60,000	246.06	527.94	281.89	114.56%
70,000	278.73	571.88	293.15	105.17%
80,000	311.41	615.82	304.41	97.75%
90,000	344.08	659.75	315.67	91.74%
100,000	376.76	703.69	326.93	86.77%
Average Usage				
131,553	$ 479.86	842.32	$ 362.46	75.53%
Median Usage				
20,500	$ 116.99	354.39	$ 237.41	202.93%

Present Rates:

Monthly Minimum:	$ 50.00
Gallons in Minimum	-
Charge Per 1,000 Gallons	
All gallons	$ 3.2676

Proposed Rates:

Monthly Minimum:	$ 264.32
Gallons in Minimum	-
Charge Per 1,000 Gallons	
All gallons	$ 4.3937

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 3/4 Inch Residential

Exhibit
Schedule H-5
Page 1
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	361	328	287	287	308	254	269	283	232	197	225	140	3,171	3,171	-
1	1,000	511	431	431	485	511	533	516	618	489	491	384	455	5,855	9,026	2,930
1,001	2,000	836	889	846	874	803	700	752	779	618	711	605	832	9,245	18,271	16,803
2,001	3,000	1,407	1,477	1,485	1,348	1,174	954	965	1,007	780	918	885	1,337	13,737	32,008	51,152
3,001	4,000	1,769	1,868	1,783	1,702	1,361	1,121	1,141	1,202	974	1,163	1,134	1,630	16,848	48,856	110,128
4,001	5,000	1,643	1,773	1,873	1,804	1,447	1,214	1,124	1,203	1,043	1,265	1,242	1,620	17,251	66,107	187,766
5,001	6,000	1,469	1,506	1,542	1,569	1,377	1,149	1,112	1,131	1,063	1,200	1,218	1,427	15,763	81,870	274,471
6,001	7,000	1,133	1,147	1,192	1,228	1,107	1,011	951	1,061	942	1,056	1,134	1,145	13,107	94,977	359,673
7,001	8,000	938	905	942	961	974	916	862	885	866	943	992	979	11,163	106,140	443,401
8,001	9,000	690	706	688	709	781	827	668	767	798	759	866	714	8,973	115,113	519,676
9,001	10,000	547	492	513	582	672	713	615	667	673	724	718	565	7,481	122,594	590,749
10,001	11,000	417	411	408	391	532	557	520	587	609	600	605	468	6,105	128,699	654,855
11,001	12,000	292	323	274	314	441	485	447	498	517	474	507	325	4,897	133,596	711,173
12,001	13,000	256	216	226	271	320	437	361	433	458	395	402	340	4,115	137,711	762,612
13,001	14,000	202	194	210	192	265	369	324	413	389	341	363	231	3,493	141,204	809,770
14,001	15,000	151	152	149	160	232	304	313	284	342	279	317	210	2,893	144,097	851,719
15,001	16,000	128	124	123	130	188	254	241	281	311	247	246	171	2,444	146,541	889,603
16,001	17,000	127	93	80	103	159	215	189	253	282	226	209	143	2,079	148,620	923,907
17,001	18,000	73	73	84	75	158	189	187	224	212	205	189	115	1,784	150,404	955,128
18,001	19,000	90	87	57	60	114	161	169	189	218	181	186	110	1,622	152,026	985,136
19,001	20,000	51	57	64	64	77	131	117	169	201	165	145	90	1,331	153,357	1,011,091
20,001	21,000	42	57	47	58	93	125	101	153	181	131	119	81	1,188	154,545	1,035,446
21,001	22,000	43	40	40	50	64	96	97	104	137	109	107	61	948	155,493	1,055,828
22,001	23,000	45	36	39	41	68	94	90	101	124	79	99	45	861	156,354	1,075,201
23,001	24,000	32	36	28	33	63	82	90	98	109	88	87	56	802	157,156	1,094,048
24,001	25,000	21	21	26	29	47	75	82	91	101	89	70	36	688	157,844	1,110,905
25,001	26,000	17	23	16	25	30	58	69	89	91	64	66	41	589	158,433	1,125,925
26,001	27,000	15	12	17	14	37	78	66	65	81	43	50	26	504	158,937	1,139,281
27,001	28,000	11	13	10	16	35	43	48	75	72	54	37	34	448	159,385	1,151,601
28,001	29,000	17	12	14	22	25	49	49	59	67	44	53	30	441	159,826	1,164,170
29,001	30,000	15	8	9	12	25	35	50	47	56	36	47	16	356	160,182	1,174,672
30,001	31,000	19	7	16	11	21	31	47	48	64	35	26	17	342	160,524	1,185,103
31,001	32,000	8	5	5	15	23	35	33	33	31	28	35	16	267	160,791	1,193,514
32,001	33,000	10	5	9	13	21	38	36	30	56	35	29	13	295	161,086	1,203,101
33,001	34,000	8	8	5	6	18	22	37	32	36	29	21	17	239	161,325	1,211,108
34,001	35,000	4	8	3	4	16	19	19	40	25	25	23	11	197	161,522	1,217,905
35,001	36,000	9	2	1	7	14	21	21	28	22	22	30	5	182	161,704	1,224,366
36,001	37,000	3	2	4	4	11	18	24	32	27	15	27	10	177	161,881	1,230,826
37,001	38,000	1	4	3	3	14	21	13	23	20	13	21	13	149	162,030	1,236,414
38,001	39,000	7	2	5	3	7	12	12	14	27	14	17	4	124	162,154	1,241,188

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 3/4 Inch Residential

Exhibit
Schedule H-5
Page 1
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,001	40,000	3	3	3	10	14	16	23	31	26	16	7	7	159	162,313	1,247,469
40,001	41,000	5	7	3	5	13	8	10	24	18	9	12	5	119	162,432	1,252,288
41,001	42,000	3	5	4	1	8	17	8	17	9	13	17	2	104	162,536	1,256,604
42,001	43,000	1	1	2	3	6	15	12	13	18	13	6	12	102	162,638	1,260,939
43,001	44,000	3	1	1	3	3	12	9	17	15	12	9	3	88	162,726	1,264,767
44,001	45,000	4	3	3	3	2	12	10	12	12	13	8	9	91	162,817	1,268,817
45,001	46,000	3	2	2	2	4	7	6	16	18	8	5	4	77	162,894	1,272,320
46,001	47,000	-	1	-	2	3	9	7	7	12	10	12	4	67	162,961	1,275,436
47,001	48,000	-	1	4	-	1	3	5	9	9	10	6	1	49	163,010	1,277,763
48,001	49,000	1	2	1	-	-	5	6	13	17	10	10	2	67	163,077	1,281,013
49,001	50,000	1	1	-	3	2	6	5	7	7	4	5	4	45	163,122	1,283,240
50,001	51,000	1	1	1	2	3	8	5	12	11	4	2	6	56	163,178	1,286,069
51,001	52,000	2	-	2	-	4	10	3	9	11	5	7	7	60	163,238	1,289,159
52,001	53,000	-	-	2	2	-	6	3	5	9	6	4	4	41	163,279	1,291,311
53,001	54,000	1	4	-	-	2	2	3	3	4	4	5	2	30	163,309	1,292,916
54,001	55,000	1	-	1	-	1	2	7	6	7	1	6	1	33	163,342	1,294,715
55,001	56,000	1	3	1	-	1	4	3	8	5	2	1	2	31	163,373	1,296,435
56,001	57,000	-	-	-	-	1	8	2	9	6	2	1	-	29	163,402	1,298,074
57,001	58,000	2	1	1	2	-	5	3	4	6	1	2	-	27	163,429	1,299,626
58,001	59,000	1	1	-	-	1	6	2	5	8	4	-	3	31	163,460	1,301,440
59,001	60,000	2	1	-	1	1	1	3	4	3	1	4	-	21	163,481	1,302,689
60,001	61,000	5	-	1	-	-	2	4	3	8	4	2	-	29	163,510	1,304,444
61,001	62,000	-	-	-	2	1	2	-	5	4	5	-	2	21	163,531	1,305,735
62,001	63,000	3	3	-	-	-	2	1	3	2	-	1	2	17	163,548	1,306,798
63,001	64,000	1	1	-	-	3	1	2	2	5	2	-	2	19	163,567	1,308,004
64,001	65,000	-	2	-	1	1	-	-	-	3	3	1	1	12	163,579	1,308,778
65,001	66,000	1	-	-	-	1	1	1	3	3	3	-	2	15	163,594	1,309,761
66,001	67,000	1	-	-	1	-	4	3	-	3	2	-	1	15	163,609	1,310,758
67,001	68,000	-	-	-	-	-	-	4	-	1	2	1	-	8	163,617	1,311,298
68,001	69,000	-	1	1	-	2	2	2	2	4	-	2	-	16	163,633	1,312,394
69,001	70,000	-	-	2	-	-	1	3	2	-	2	2	-	12	163,645	1,313,228
70,001	71,000	-	-	-	-	-	3	2	3	1	2	2	2	15	163,660	1,314,286
71,001	72,000	1	-	-	-	-	-	1	-	1	1	1	-	5	163,665	1,314,643
72,001	73,000	-	-	-	-	-	-	-	5	3	1	-	4	13	163,678	1,315,586
73,001	74,000	1	-	-	-	1	1	2	3	1	-	-	1	10	163,688	1,316,321
74,001	75,000	-	-	1	-	1	1	1	-	4	1	-	1	10	163,698	1,317,066
75,001	76,000	1	-	-	-	-	1	1	1	3	1	2	1	11	163,709	1,317,896
76,001	77,000	1	-	-	1	-	-	-	2	3	-	1	-	8	163,717	1,318,508
77,001	78,000	1	2	-	-	-	3	2	1	2	-	1	1	13	163,730	1,319,516
78,001	79,000	-	-	-	-	1	-	-	2	1	2	-	1	7	163,737	1,320,065

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 3/4 Inch Residential

Exhibit
Schedule H-5
Page 1
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
79,001	80,000	1	1	2	1	-	1	-	1	5	1	-	-	13	163,750	1,321,099
80,001	81,000	-	-	-	-	-	1	2	1	1	2	-	1	8	163,758	1,321,743
81,001	82,000	-	-	-	-	-	-	-	2	2	2	-	-	6	163,764	1,322,232
82,001	83,000	-	-	-	1	-	-	-	-	2	-	-	-	3	163,767	1,322,479
83,001	84,000	1	-	-	2	2	-	2	-	1	-	-	-	8	163,775	1,323,147
84,001	85,000	-	1	-	-	-	2	2	-	-	-	-	3	8	163,783	1,323,823
85,001	86,000	-	-	-	1	-	-	-	-	-	-	1	-	2	163,785	1,323,994
86,001	87,000	-	-	1	-	-	-	-	1	1	-	-	1	4	163,789	1,324,340
87,001	88,000	-	-	-	-	-	1	-	-	-	2	-	1	4	163,793	1,324,690
88,001	89,000	-	-	-	-	1	-	1	-	1	-	1	-	4	163,797	1,325,044
89,001	90,000	1	-	-	-	1	2	-	-	2	-	-	-	6	163,803	1,325,581
90,001	91,000	-	-	-	-	-	1	-	1	1	2	1	-	6	163,809	1,326,124
91,001	92,000	-	-	-	-	-	-	-	-	1	-	1	1	3	163,812	1,326,399
92,001	93,000	-	-	-	-	-	-	-	-	1	-	-	-	1	163,813	1,326,491
93,001	94,000	1	-	-	-	1	-	1	-	1	-	-	1	5	163,818	1,326,959
94,001	95,000	2	-	-	-	-	1	-	-	-	1	-	-	4	163,822	1,327,337
95,001	96,000	-	-	-	-	-	-	-	1	-	-	-	-	1	163,823	1,327,432
96,001	97,000	-	-	-	-	-	-	1	-	-	-	-	-	1	163,824	1,327,529
97,001	98,000	-	1	-	-	-	-	1	-	-	-	-	-	2	163,826	1,327,724
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	163,826	1,327,724
99,001	100,000	-	-	-	-	-	-	-	1	-	-	1	-	2	163,828	1,327,923
107,396	107,396	1	-	-	-	-	-	-	-	-	-	-	-	1	163,829	1,328,030
102,191	102,191	1	-	-	-	-	-	-	-	-	-	-	-	1	163,830	1,328,132
107,041	107,041	1	-	-	-	-	-	-	-	-	-	-	-	1	163,831	1,328,239
240,001	240,001	-	1	-	-	-	-	-	-	-	-	-	-	1	163,832	1,328,479
105,119	105,119	-	1	-	-	-	-	-	-	-	-	-	-	1	163,833	1,328,585
109,006	109,006	-	1	-	-	-	-	-	-	-	-	-	-	1	163,834	1,328,694
102,408	102,408	-	1	-	-	-	-	-	-	-	-	-	-	1	163,835	1,328,796
100,535	100,535	-	-	1	-	-	-	-	-	-	-	-	-	1	163,836	1,328,897
111,176	111,176	-	-	1	-	-	-	-	-	-	-	-	-	1	163,837	1,329,008
131,875	131,875	-	-	1	-	-	-	-	-	-	-	-	-	1	163,838	1,329,140
119,331	119,331	-	-	-	1	-	-	-	-	-	-	-	-	1	163,839	1,329,259
132,359	132,359	-	-	-	-	1	-	-	-	-	-	-	-	1	163,840	1,329,391
137,500	137,500	-	-	-	-	1	-	-	-	-	-	-	-	1	163,841	1,329,529
107,580	107,580	-	-	-	-	1	-	-	-	-	-	-	-	1	163,842	1,329,636
100,511	100,511	-	-	-	-	-	1	-	-	-	-	-	-	1	163,843	1,329,737
141,362	141,362	-	-	-	-	-	1	-	-	-	-	-	-	1	163,844	1,329,878
117,930	117,930	-	-	-	-	-	1	-	-	-	-	-	-	1	163,845	1,329,996
103,121	103,121	-	-	-	-	-	1	-	-	-	-	-	-	1	163,846	1,330,099
107,078	107,078	-	-	-	-	-	1	-	-	-	-	-	-	1	163,847	1,330,206

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 3/4 Inch Residential

Exhibit
Schedule H-5
Page 1
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
120,433	120,433	-	-	-	-	-	-	1	-	-	-	-	-	1	163,848	1,330,327
105,156	105,156	-	-	-	-	-	-	1	-	-	-	-	-	1	163,849	1,330,432
150,185	150,185	-	-	-	-	-	-	1	-	-	-	-	-	1	163,850	1,330,582
135,777	135,777	-	-	-	-	-	-	1	-	-	-	-	-	1	163,851	1,330,718
118,548	118,548	-	-	-	-	-	-	1	-	-	-	-	-	1	163,852	1,330,836
171,108	171,108	-	-	-	-	-	-	-	1	-	-	-	-	1	163,853	1,331,008
118,052	118,052	-	-	-	-	-	-	-	1	-	-	-	-	1	163,854	1,331,126
108,636	108,636	-	-	-	-	-	-	-	1	-	-	-	-	1	163,855	1,331,234
127,897	127,897	-	-	-	-	-	-	-	1	-	-	-	-	1	163,856	1,331,362
101,621	101,621	-	-	-	-	-	-	-	1	-	-	-	-	1	163,857	1,331,464
111,004	111,004	-	-	-	-	-	-	-	1	-	-	-	-	1	163,858	1,331,575
133,702	133,702	-	-	-	-	-	-	-	1	-	-	-	-	1	163,859	1,331,708
129,592	129,592	-	-	-	-	-	-	-	-	1	-	-	-	1	163,860	1,331,838
102,240	102,240	-	-	-	-	-	-	-	-	1	-	-	-	1	163,861	1,331,940
100,691	100,691	-	-	-	-	-	-	-	-	1	-	-	-	1	163,862	1,332,041
112,305	112,305	-	-	-	-	-	-	-	-	1	-	-	-	1	163,863	1,332,153
112,146	112,146	-	-	-	-	-	-	-	-	1	-	-	-	1	163,864	1,332,265
128,622	128,622	-	-	-	-	-	-	-	-	1	-	-	-	1	163,865	1,332,394
111,154	111,154	-	-	-	-	-	-	-	-	1	-	-	-	1	163,866	1,332,505
105,006	105,006	-	-	-	-	-	-	-	-	1	-	-	-	1	163,867	1,332,610
126,137	126,137	-	-	-	-	-	-	-	-	1	-	-	-	1	163,868	1,332,736
179,004	179,004	-	-	-	-	-	-	-	-	1	-	-	-	1	163,869	1,332,915
128,696	128,696	-	-	-	-	-	-	-	-	-	1	-	-	1	163,870	1,333,044
112,354	112,354	-	-	-	-	-	-	-	-	-	1	-	-	1	163,871	1,333,156
113,012	113,012	-	-	-	-	-	-	-	-	-	1	-	-	1	163,872	1,333,269
161,147	161,147	-	-	-	-	-	-	-	-	-	1	-	-	1	163,873	1,333,431
150,372	150,372	-	-	-	-	-	-	-	-	-	1	-	-	1	163,874	1,333,581
123,876	123,876	-	-	-	-	-	-	-	-	-	1	-	-	1	163,875	1,333,705
127,003	127,003	-	-	-	-	-	-	-	-	-	-	1	-	1	163,876	1,333,832
102,537	102,537	-	-	-	-	-	-	-	-	-	-	1	-	1	163,877	1,333,934
120,087	120,087	-	-	-	-	-	-	-	-	-	-	-	1	1	163,878	1,334,054
103,005	103,005	-	-	-	-	-	-	-	-	-	-	-	1	1	163,879	
222,848	222,848	-	-	-	-	-	-	-	-	-	-	-	1	1	163,880	
118,441	118,441	-	-	-	-	-	-	-	-	-	-	-	1	1	163,881	
143,489	143,489	1	-	-	-	-	-	-	-	-	-	-	-	1	163,882	
217,122	217,122	-	1	-	-	-	-	-	-	-	-	-	-	1	163,883	
184,815	184,815	-	1	-	-	-	-	-	-	-	-	-	-	1	163,884	
139,749	139,749	-	1	-	-	-	-	-	-	-	-	-	-	1	163,885	
100,410	100,410	-	-	-	-	-	1	-	-	-	-	-	-	1	163,886	
106,999	106,999	-	-	-	-	-	-	-	1	-	-	-	-	1	163,887	

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 3/4 Inch Residential

Exhibit
Schedule H-5
Page 1
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
106,132	106,132	-	-	-	-	-	-	-	-	-	1	-	-	1	163,888	
134,248	134,248	-	-	-	-	-	-	-	-	-	-	-	1	1	163,889	
	-													-	163,889	
	-													-	163,889	
Totals		13,479	13,610	13,596	13,725	13,722	13,647	13,006	14,380	13,656	13,689	13,688	13,691	163,889		

Average Usage	8,150
Median Usage	6,500
Average # Customers	13,657
Change in Number of Customers	212

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 Inch Residential

Exhibit
Schedule H-5
Page 2
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	150	157	146	144	135	114	104	108	62	63	67	49	1,299	1,299	-
1	1,000	113	106	113	102	98	78	84	101	69	97	95	85	1,141	2,440	571
1,001	2,000	178	220	212	237	174	156	161	171	134	168	175	157	2,143	4,583	3,787
2,001	3,000	330	403	353	322	252	199	194	207	187	204	222	296	3,169	7,752	11,711
3,001	4,000	436	494	500	468	342	239	229	254	204	280	261	369	4,076	11,828	25,979
4,001	5,000	492	573	586	515	370	275	270	323	255	310	307	445	4,721	16,549	47,226
5,001	6,000	500	596	539	574	434	298	304	334	260	301	333	450	4,923	21,472	74,305
6,001	7,000	490	532	532	537	433	305	283	309	282	316	366	473	4,858	26,330	105,884
7,001	8,000	458	498	487	479	414	314	275	335	284	355	350	444	4,693	31,023	141,084
8,001	9,000	445	474	428	427	403	301	270	311	272	324	355	385	4,395	35,418	178,444
9,001	10,000	374	350	407	365	376	341	296	320	277	294	290	332	4,022	39,440	216,655
10,001	11,000	357	319	301	331	308	279	249	277	255	311	306	308	3,601	43,041	254,467
11,001	12,000	283	282	286	287	336	270	247	310	249	282	262	303	3,397	46,438	293,534
12,001	13,000	273	224	262	224	253	234	213	282	228	273	265	305	3,036	49,474	331,486
13,001	14,000	213	197	189	190	237	223	197	251	257	248	252	208	2,662	52,136	367,424
14,001	15,000	161	150	171	153	239	237	201	235	203	214	223	209	2,396	54,532	402,167
15,001	16,000	158	126	142	161	186	218	194	207	193	220	199	178	2,182	56,714	435,989
16,001	17,000	135	116	146	138	172	176	174	203	193	168	193	170	1,984	58,698	468,726
17,001	18,000	117	109	103	125	161	172	158	196	221	166	167	131	1,826	60,524	500,682
18,001	19,000	112	88	72	101	128	150	125	176	159	156	145	112	1,524	62,048	528,877
19,001	20,000	108	74	79	81	125	165	134	192	138	142	138	117	1,493	63,541	557,991
20,001	21,000	93	53	69	76	108	122	115	142	136	133	133	101	1,281	64,822	584,252
21,001	22,000	62	54	66	74	81	119	120	119	145	120	120	99	1,179	66,001	609,601
22,001	23,000	55	50	46	53	80	121	96	133	137	116	102	79	1,068	67,069	633,632
23,001	24,000	59	42	47	56	59	103	84	127	114	111	97	65	964	68,033	656,286
24,001	25,000	51	45	39	40	67	96	92	122	119	83	87	60	901	68,934	678,361
25,001	26,000	39	38	37	42	68	86	62	107	118	84	73	65	819	69,753	699,246
26,001	27,000	49	35	32	26	47	73	79	103	106	57	87	68	762	70,515	719,440
27,001	28,000	31	28	26	22	62	68	64	92	93	74	73	55	688	71,203	738,360
28,001	29,000	22	24	24	20	38	67	64	90	80	71	64	53	617	71,820	755,945
29,001	30,000	26	21	17	31	41	64	45	74	83	61	56	39	558	72,378	772,406
30,001	31,000	23	21	27	31	30	59	59	79	68	69	50	35	551	72,929	789,212
31,001	32,000	23	13	8	29	40	56	35	56	56	54	58	29	457	73,386	803,608
32,001	33,000	22	17	12	18	28	54	36	62	58	49	47	23	426	73,812	817,453
33,001	34,000	24	15	18	19	29	47	34	62	80	44	34	29	435	74,247	832,025
34,001	35,000	8	13	16	16	24	38	29	57	50	47	37	22	357	74,604	844,342
35,001	36,000	12	8	14	14	27	49	31	53	44	38	42	26	358	74,962	857,051
36,001	37,000	11	6	9	18	20	32	30	47	30	40	36	23	302	75,264	868,074
37,001	38,000	11	13	7	10	21	39	30	46	35	41	36	22	311	75,575	879,737
38,001	39,000	12	7	8	13	17	27	29	44	43	34	31	11	276	75,851	890,363

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 Inch Residential

Exhibit
Schedule H-5
Page 2
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,001	40,000	12	9	8	16	20	19	20	34	37	18	27	14	234	76,085	899,606
40,001	41,000	9	9	3	6	16	30	21	44	40	26	23	13	240	76,325	909,327
41,001	42,000	7	4	3	9	17	26	14	37	31	22	23	15	208	76,533	917,959
42,001	43,000	9	6	2	6	12	32	10	27	19	19	23	13	178	76,711	925,524
43,001	44,000	6	3	5	13	13	20	10	35	33	22	18	13	191	76,902	933,832
44,001	45,000	3	2	4	3	9	23	11	47	37	23	16	15	193	77,095	942,421
45,001	46,000	7	9	5	3	4	16	14	37	23	18	19	14	169	77,264	950,110
46,001	47,000	5	4	1	5	14	17	18	23	23	20	17	13	160	77,424	957,551
47,001	48,000	1	3	6	2	9	22	11	28	28	17	19	9	155	77,579	964,913
48,001	49,000	10	3	3	5	9	17	9	17	28	27	19	7	154	77,733	972,382
49,001	50,000	1	1	3	4	14	14	11	28	16	13	8	6	119	77,852	978,273
50,001	51,000	1	6	3	-	9	17	8	29	17	18	10	9	127	77,979	984,686
51,001	52,000	3	3	2	2	5	16	14	16	12	12	13	7	105	78,084	990,094
52,001	53,000	5	3	4	3	9	15	6	22	17	6	13	7	110	78,194	995,869
53,001	54,000	2	4	1	5	11	16	7	14	15	9	10	3	97	78,291	1,001,058
54,001	55,000	2	2	4	5	7	13	7	14	6	7	8	1	76	78,367	1,005,201
55,001	56,000	3	2	4	4	2	11	6	15	16	6	7	1	77	78,444	1,009,474
56,001	57,000	1	-	7	6	7	18	6	12	14	13	12	5	101	78,545	1,015,181
57,001	58,000	1	2	2	2	3	5	6	17	16	5	11	3	73	78,618	1,019,378
58,001	59,000	3	2	-	4	3	15	5	17	8	8	7	8	80	78,698	1,024,058
59,001	60,000	2	1	3	3	6	6	7	11	15	10	4	1	69	78,767	1,028,164
60,001	61,000	1	1	-	1	4	9	4	12	11	10	9	4	66	78,833	1,032,157
61,001	62,000	1	1	1	1	5	12	3	15	11	10	7	1	68	78,901	1,036,339
62,001	63,000	1	1	1	1	4	10	6	6	9	6	8	3	56	78,957	1,039,839
63,001	64,000	-	2	1	1	1	6	2	14	15	1	10	1	54	79,011	1,043,268
64,001	65,000	3	1	-	-	2	12	5	8	2	7	3	-	43	79,054	1,046,041
65,001	66,000	3	-	-	2	2	7	1	10	11	5	3	1	45	79,099	1,048,989
66,001	67,000	1	1	1	1	2	6	9	9	6	1	2	2	41	79,140	1,051,715
67,001	68,000	1	-	-	-	2	6	3	7	8	5	8	2	42	79,182	1,054,550
68,001	69,000	1	1	2	2	-	10	4	14	4	7	2	1	48	79,230	1,057,838
69,001	70,000	3	1	-	2	2	7	3	8	5	3	4	4	42	79,272	1,060,757
70,001	71,000	2	1	2	3	3	4	2	10	3	5	2	-	37	79,309	1,063,366
71,001	72,000	-	1	-	-	2	11	4	8	5	6	6	2	45	79,354	1,066,584
72,001	73,000	-	-	-	3	2	3	3	10	4	5	1	1	32	79,386	1,068,904
73,001	74,000	-	1	1	-	3	4	3	7	7	5	6	2	39	79,425	1,071,770
74,001	75,000	1	1	-	2	2	6	2	9	6	3	1	3	36	79,461	1,074,452
75,001	76,000	-	1	-	2	3	6	1	1	6	2	5	1	28	79,489	1,076,566
76,001	77,000	1	1	-	1	1	2	4	4	5	-	4	4	27	79,516	1,078,632
77,001	78,000	-	-	-	2	1	-	2	8	-	1	-	1	15	79,531	1,079,794
78,001	79,000	1	-	-	-	3	4	-	5	8	5	2	1	29	79,560	1,082,071

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 Inch Residential

Exhibit
Schedule H-5
Page 2
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
79,001	80,000	1	1	2	-	1	6	3	9	5	2	1	2	33	79,593	1,084,694
80,001	81,000	-	-	-	-	-	5	2	6	4	4	-	2	23	79,616	1,086,546
81,001	82,000	1	1	1	-	-	4	2	3	7	2	-	-	21	79,637	1,088,257
82,001	83,000	-	-	-	-	2	5	-	6	4	2	3	-	22	79,659	1,090,072
83,001	84,000	3	-	-	-	-	2	-	6	2	-	-	1	14	79,673	1,091,241
84,001	85,000	2	-	1	-	2	2	1	1	4	3	1	-	17	79,690	1,092,678
85,001	86,000	1	1	-	1	1	1	1	7	2	1	-	4	20	79,710	1,094,388
86,001	87,000	-	1	-	-	1	3	-	1	3	1	1	-	11	79,721	1,095,339
87,001	88,000	-	-	-	-	1	3	1	4	3	3	1	-	16	79,737	1,096,739
88,001	89,000	-	-	-	-	-	1	1	3	3	4	1	1	14	79,751	1,097,978
89,001	90,000	-	-	-	-	-	3	6	2	2	-	3	4	20	79,771	1,099,768
90,001	91,000	3	-	-	-	-	-	2	2	1	-	-	1	9	79,780	1,100,583
91,001	92,000	-	-	-	-	2	2	-	3	1	3	2	1	14	79,794	1,101,864
92,001	93,000	1	1	-	-	-	1	2	-	1	4	2	1	13	79,807	1,103,066
93,001	94,000	1	-	2	-	-	2	1	2	1	1	1	1	12	79,819	1,104,188
94,001	95,000	1	-	-	-	-	1	1	5	3	1	-	1	13	79,832	1,105,417
95,001	96,000	1	-	-	-	1	1	1	-	3	2	-	1	10	79,842	1,106,372
96,001	97,000	1	-	-	-	-	3	1	2	1	-	-	-	8	79,850	1,107,144
97,001	98,000	1	-	-	-	1	-	-	2	2	-	1	1	8	79,858	1,107,924
98,001	99,000	2	-	-	1	-	1	1	2	5	-	-	1	13	79,871	1,109,204
99,001	100,000	-	-	-	-	1	-	-	-	2	-	-	-	3	79,874	1,109,503
107,791	107,791	1	-	-	-	-	-	-	-	-	-	-	-	1	79,875	1,109,611
132,705	132,705	1	-	-	-	-	-	-	-	-	-	-	-	1	79,876	1,109,743
176,222	176,222	1	-	-	-	-	-	-	-	-	-	-	-	1	79,877	1,109,920
240,182	240,182	1	-	-	-	-	-	-	-	-	-	-	-	1	79,878	1,110,160
107,923	107,923	1	-	-	-	-	-	-	-	-	-	-	-	1	79,879	1,110,268
327,084	327,084	1	-	-	-	-	-	-	-	-	-	-	-	1	79,880	1,110,595
156,912	156,912	1	-	-	-	-	-	-	-	-	-	-	-	1	79,881	1,110,752
122,826	122,826	1	-	-	-	-	-	-	-	-	-	-	-	1	79,882	1,110,874
117,688	117,688	1	-	-	-	-	-	-	-	-	-	-	-	1	79,883	1,110,992
143,933	143,933	-	1	-	-	-	-	-	-	-	-	-	-	1	79,884	1,111,136
244,999	244,999	-	1	-	-	-	-	-	-	-	-	-	-	1	79,885	1,111,381
117,480	117,480	-	-	1	-	-	-	-	-	-	-	-	-	1	79,886	1,111,499
334,196	334,196	-	-	1	-	-	-	-	-	-	-	-	-	1	79,887	1,111,833
102,705	102,705	-	-	1	-	-	-	-	-	-	-	-	-	1	79,888	1,111,935
126,162	126,162	-	-	-	1	-	-	-	-	-	-	-	-	1	79,889	1,112,062
114,006	114,006	-	-	-	1	-	-	-	-	-	-	-	-	1	79,890	1,112,176
108,856	108,856	-	-	-	1	-	-	-	-	-	-	-	-	1	79,891	1,112,284
107,289	107,289	-	-	-	-	1	-	-	-	-	-	-	-	1	79,892	1,112,392
157,738	157,738	-	-	-	-	1	-	-	-	-	-	-	-	1	79,893	1,112,549

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 Inch Residential

Exhibit
Schedule H-5
Page 2
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
110,906	110,906	-	-	-	-	1	-	-	-	-	-	-	-	1	79,894	1,112,660
212,211	212,211	-	-	-	-	1	-	-	-	-	-	-	-	1	79,895	1,112,873
232,999	232,999	-	-	-	-	1	-	-	-	-	-	-	-	1	79,896	1,113,106
110,007	110,007	-	-	-	-	1	-	-	-	-	-	-	-	1	79,897	1,113,216
102,365	102,365	-	-	-	-	1	-	-	-	-	-	-	-	1	79,898	1,113,318
100,630	100,630	-	-	-	-	1	-	-	-	-	-	-	-	1	79,899	1,113,419
137,038	137,038	-	-	-	-	-	1	-	-	-	-	-	-	1	79,900	1,113,556
113,330	113,330	-	-	-	-	-	1	-	-	-	-	-	-	1	79,901	1,113,669
103,427	103,427	-	-	-	-	-	1	-	-	-	-	-	-	1	79,902	1,113,772
104,018	104,018	-	-	-	-	-	1	-	-	-	-	-	-	1	79,903	1,113,876
109,275	109,275	-	-	-	-	-	1	-	-	-	-	-	-	1	79,904	1,113,986
122,609	122,609	-	-	-	-	-	1	-	-	-	-	-	-	1	79,905	1,114,108
120,002	120,002	-	-	-	-	-	1	-	-	-	-	-	-	1	79,906	1,114,228
109,486	109,486	-	-	-	-	-	1	-	-	-	-	-	-	1	79,907	1,114,338
219,427	219,427	-	-	-	-	-	1	-	-	-	-	-	-	1	79,908	1,114,557
116,002	116,002	-	-	-	-	-	1	-	-	-	-	-	-	1	79,909	1,114,673
114,337	114,337	-	-	-	-	-	1	-	-	-	-	-	-	1	79,910	1,114,788
108,002	108,002	-	-	-	-	-	1	-	-	-	-	-	1	2	79,912	1,115,004
268,085	268,085	-	-	-	-	-	1	-	-	-	-	-	-	1	79,913	1,115,272
104,823	104,823	-	-	-	-	-	1	-	-	-	-	-	-	1	79,914	1,115,376
102,543	102,543	-	-	-	-	-	1	-	-	-	-	-	-	1	79,915	1,115,479
111,623	111,623	-	-	-	-	-	1	-	-	-	-	-	-	1	79,916	1,115,591
104,115	104,115	-	-	-	-	-	1	-	-	-	-	-	-	1	79,917	1,115,695
105,866	105,866	-	-	-	-	-	1	-	-	-	-	-	-	1	79,918	1,115,801
100,453	100,453	-	-	-	-	-	1	-	-	-	-	-	-	1	79,919	1,115,901
143,281	143,281	-	-	-	-	-	1	-	-	-	-	-	-	1	79,920	1,116,044
109,786	109,786	-	-	-	-	-	1	-	-	-	-	-	-	1	79,921	1,116,154
118,132	118,132	-	-	-	-	-	1	-	-	-	-	-	1	2	79,923	1,116,390
108,409	108,409	-	-	-	-	-	1	-	-	-	-	-	-	1	79,924	1,116,499
113,232	113,232	-	-	-	-	-	1	-	-	-	-	-	-	1	79,925	1,116,612
144,762	144,762	-	-	-	-	-	1	-	-	-	-	-	-	1	79,926	1,116,757
110,331	110,331	-	-	-	-	-	1	-	-	-	-	-	-	1	79,927	1,116,867
100,061	100,061	-	-	-	-	-	1	-	-	-	-	-	-	1	79,928	1,116,967
112,712	112,712	-	-	-	-	-	-	1	-	-	-	-	-	1	79,929	1,117,080
185,528	185,528	-	-	-	-	-	-	1	-	-	-	-	-	1	79,930	1,117,265
172,042	172,042	-	-	-	-	-	-	1	-	-	-	-	-	1	79,931	1,117,437
157,576	157,576	-	-	-	-	-	-	1	-	-	-	-	-	1	79,932	1,117,595
273,012	273,012	-	-	-	-	-	-	1	-	-	-	-	-	1	79,933	1,117,868
196,919	196,919	-	-	-	-	-	-	1	-	-	-	-	-	1	79,934	1,118,065
162,117	162,117	-	-	-	-	-	-	1	-	-	-	-	-	1	79,935	1,118,227

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 Inch Residential

Exhibit
Schedule H-5
Page 2
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
103,011	103,011	-	-	-	-	-	-	1	-	-	-	-	-	1	79,936	1,118,330
113,003	113,003	-	-	-	-	-	-	1	-	-	1	1	-	3	79,939	1,118,669
114,120	114,120	-	-	-	-	-	-	1	-	-	-	-	-	1	79,940	1,118,783
137,001	137,001	-	-	-	-	-	-	1	-	-	-	-	-	1	79,941	1,118,920
102,436	102,436	-	-	-	-	-	-	-	1	-	-	-	-	1	79,942	1,119,023
115,641	115,641	-	-	-	-	-	-	-	1	-	-	-	-	1	79,943	1,119,138
143,875	143,875	-	-	-	-	-	-	-	1	-	-	-	-	1	79,944	1,119,282
102,206	102,206	-	-	-	-	-	-	-	1	-	-	-	-	1	79,945	1,119,384
128,515	128,515	-	-	-	-	-	-	-	1	-	-	-	-	1	79,946	1,119,513
168,678	168,678	-	-	-	-	-	-	-	1	-	-	-	-	1	79,947	1,119,682
114,851	114,851	-	-	-	-	-	-	-	1	-	-	-	-	1	79,948	1,119,796
109,003	109,003	-	-	-	-	-	-	-	1	-	-	-	-	1	79,949	1,119,905
112,929	112,929	-	-	-	-	-	-	-	1	-	-	-	-	1	79,950	1,120,018
115,772	115,772	-	-	-	-	-	-	-	1	-	-	-	-	1	79,951	1,120,134
109,704	109,704	-	-	-	-	-	-	-	1	-	-	-	-	1	79,952	1,120,244
112,752	112,752	-	-	-	-	-	-	-	1	-	-	-	-	1	79,953	1,120,357
116,874	116,874	-	-	-	-	-	-	-	1	-	-	-	-	1	79,954	1,120,473
109,716	109,716	-	-	-	-	-	-	-	1	-	-	-	-	1	79,955	1,120,583
105,003	105,003	-	-	-	-	-	-	-	1	-	-	-	-	1	79,956	1,120,688
256,101	256,101	-	-	-	-	-	-	-	1	-	-	-	-	1	79,957	1,120,944
120,188	120,188	-	-	-	-	-	-	-	1	-	-	-	-	1	79,958	1,121,064
122,281	122,281	-	-	-	-	-	-	-	1	-	-	-	-	1	79,959	1,121,187
117,201	117,201	-	-	-	-	-	-	-	1	-	-	-	-	1	79,960	1,121,304
205,597	205,597	-	-	-	-	-	-	-	1	-	-	-	-	1	79,961	1,121,510
173,697	173,697	-	-	-	-	-	-	-	1	-	-	-	-	1	79,962	1,121,683
104,201	104,201	-	-	-	-	-	-	-	1	-	-	-	-	1	79,963	1,121,787
100,804	100,804	-	-	-	-	-	-	-	1	-	-	-	-	1	79,964	1,121,888
122,003	122,003	-	-	-	-	-	-	-	1	-	-	-	-	1	79,965	1,122,010
298,547	298,547	-	-	-	-	-	-	-	1	-	-	-	-	1	79,966	1,122,309
109,740	109,740	-	-	-	-	-	-	-	1	-	-	-	-	1	79,967	1,122,419
160,725	160,725	-	-	-	-	-	-	-	1	-	-	-	-	1	79,968	1,122,579
139,505	139,505	-	-	-	-	-	-	-	1	-	-	-	-	1	79,969	1,122,719
101,251	101,251	-	-	-	-	-	-	-	1	-	-	-	-	1	79,970	1,122,820
104,091	104,091	-	-	-	-	-	-	-	1	-	-	-	-	1	79,971	1,122,924
121,645	121,645	-	-	-	-	-	-	-	1	-	-	-	-	1	79,972	1,123,046
137,405	137,405	-	-	-	-	-	-	-	1	-	-	-	-	1	79,973	1,123,183
109,040	109,040	-	-	-	-	-	-	-	1	-	-	-	-	1	79,974	1,123,292
153,766	153,766	-	-	-	-	-	-	-	1	-	-	-	-	1	79,975	1,123,446
105,360	105,360	-	-	-	-	-	-	-	1	-	-	-	-	1	79,976	1,123,551
112,798	112,798	-	-	-	-	-	-	-	1	-	-	-	-	1	79,977	1,123,664

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 Inch Residential

Exhibit
Schedule H-5
Page 2
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
136,500	136,500	-	-	-	-	-	-	-	1	-	-	-	-	1	79,978	1,123,801
104,908	104,908	-	-	-	-	-	-	-	1	-	-	-	-	1	79,979	1,123,906
133,286	133,286	-	-	-	-	-	-	-	1	-	-	-	-	1	79,980	1,124,039
100,003	100,003	-	-	-	-	-	-	-	1	1	1	1	-	4	79,984	1,124,439
115,454	115,454	-	-	-	-	-	-	-	1	-	-	-	-	1	79,985	1,124,554
100,728	100,728	-	-	-	-	-	-	-	1	-	-	-	-	1	79,986	1,124,655
101,003	101,003	-	-	-	-	-	-	-	1	1	-	-	-	2	79,988	1,124,857
177,467	177,467	-	-	-	-	-	-	-	1	-	-	-	-	1	79,989	1,125,035
136,836	136,836	-	-	-	-	-	-	-	1	-	-	-	-	1	79,990	1,125,171
129,023	129,023	-	-	-	-	-	-	-	-	1	-	-	-	1	79,991	1,125,300
108,091	108,091	-	-	-	-	-	-	-	-	1	-	-	-	1	79,992	1,125,408
108,082	108,082	-	-	-	-	-	-	-	-	1	-	-	-	1	79,993	1,125,517
106,521	106,521	-	-	-	-	-	-	-	-	1	-	-	-	1	79,994	1,125,623
134,455	134,455	-	-	-	-	-	-	-	-	1	-	-	-	1	79,995	1,125,758
138,633	138,633	-	-	-	-	-	-	-	-	1	-	-	-	1	79,996	1,125,896
115,788	115,788	-	-	-	-	-	-	-	-	1	-	-	-	1	79,997	1,126,012
107,999	107,999	-	-	-	-	-	-	-	-	1	-	-	-	1	79,998	1,126,120
118,098	118,098	-	-	-	-	-	-	-	-	1	-	-	-	1	79,999	1,126,238
105,217	105,217	-	-	-	-	-	-	-	-	1	-	-	-	1	80,000	1,126,343
138,299	138,299	-	-	-	-	-	-	-	-	1	-	-	-	1	80,001	1,126,482
109,893	109,893	-	-	-	-	-	-	-	-	1	-	-	-	1	80,002	1,126,591
132,139	132,139	-	-	-	-	-	-	-	-	1	-	-	-	1	80,003	1,126,724
259,189	259,189	-	-	-	-	-	-	-	-	1	-	-	-	1	80,004	1,126,983
115,610	115,610	-	-	-	-	-	-	-	-	1	-	-	-	1	80,005	1,127,098
114,487	114,487	-	-	-	-	-	-	-	-	1	-	-	-	1	80,006	1,127,213
291,867	291,867	-	-	-	-	-	-	-	-	1	-	-	-	1	80,007	1,127,505
150,819	150,819	-	-	-	-	-	-	-	-	1	-	-	-	1	80,008	1,127,656
104,253	104,253	-	-	-	-	-	-	-	-	1	-	-	-	1	80,009	1,127,760
110,411	110,411	-	-	-	-	-	-	-	-	1	-	-	-	1	80,010	1,127,870
105,652	105,652	-	-	-	-	-	-	-	-	1	-	-	-	1	80,011	1,127,976
124,880	124,880	-	-	-	-	-	-	-	-	1	-	-	-	1	80,012	1,128,101
100,162	100,162	-	-	-	-	-	-	-	-	1	-	-	-	1	80,013	1,128,201
102,433	102,433	-	-	-	-	-	-	-	-	1	-	-	-	1	80,014	1,128,303
107,017	107,017	-	-	-	-	-	-	-	-	1	-	-	-	1	80,015	1,128,410
260,379	260,379	-	-	-	-	-	-	-	-	1	-	-	-	1	80,016	1,128,671
104,027	104,027	-	-	-	-	-	-	-	-	1	-	-	-	1	80,017	1,128,775
132,891	132,891	-	-	-	-	-	-	-	-	1	-	-	-	1	80,018	1,128,908
116,791	116,791	-	-	-	-	-	-	-	-	1	-	-	-	1	80,019	1,129,024
104,002	104,002	-	-	-	-	-	-	-	-	1	-	-	-	1	80,020	1,129,128
120,552	120,552	-	-	-	-	-	-	-	-	1	-	-	-	1	80,021	1,129,249

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 Inch Residential

Exhibit
Schedule H-5
Page 2
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
114,319	114,319	-	-	-	-	-	-	-	-	1	-	-	-	1	80,022	1,129,363
101,071	101,071	-	-	-	-	-	-	-	-	1	-	-	-	1	80,023	1,129,464
118,680	118,680	-	-	-	-	-	-	-	-	1	-	-	-	1	80,024	1,129,583
135,894	135,894	-	-	-	-	-	-	-	-	-	1	-	-	1	80,025	1,129,719
112,026	112,026	-	-	-	-	-	-	-	-	-	1	-	-	1	80,026	1,129,831
284,696	284,696	-	-	-	-	-	-	-	-	-	1	-	-	1	80,027	1,130,116
122,141	122,141	-	-	-	-	-	-	-	-	-	1	-	-	1	80,028	1,130,238
117,003	117,003	-	-	-	-	-	-	-	-	-	1	-	-	1	80,029	1,130,355
101,233	101,233	-	-	-	-	-	-	-	-	-	1	-	-	1	80,030	1,130,456
102,971	102,971	-	-	-	-	-	-	-	-	-	1	-	-	1	80,031	1,130,559
152,453	152,453	-	-	-	-	-	-	-	-	-	1	-	-	1	80,032	1,130,711
396,002	396,002	-	-	-	-	-	-	-	-	-	1	-	-	1	80,033	1,131,107
140,441	140,441	-	-	-	-	-	-	-	-	-	1	-	-	1	80,034	1,131,248
119,558	119,558	-	-	-	-	-	-	-	-	-	1	-	-	1	80,035	1,131,367
157,003	157,003	-	-	-	-	-	-	-	-	-	1	-	-	1	80,036	1,131,524
183,193	183,193	-	-	-	-	-	-	-	-	-	1	-	-	1	80,037	1,131,708
103,072	103,072	-	-	-	-	-	-	-	-	-	1	-	-	1	80,038	1,131,811
111,515	111,515	-	-	-	-	-	-	-	-	-	1	-	-	1	80,039	1,131,922
132,797	132,797	-	-	-	-	-	-	-	-	-	1	-	-	1	80,040	1,132,055
101,065	101,065	-	-	-	-	-	-	-	-	-	1	-	-	1	80,041	1,132,156
111,004	111,004	-	-	-	-	-	-	-	-	-	1	-	-	1	80,042	1,132,267
133,739	133,739	-	-	-	-	-	-	-	-	-	1	-	-	1	80,043	1,132,401
115,078	115,078	-	-	-	-	-	-	-	-	-	1	-	-	1	80,044	1,132,516
151,008	151,008	-	-	-	-	-	-	-	-	-	-	1	-	1	80,045	1,132,667
112,997	112,997	-	-	-	-	-	-	-	-	-	-	1	-	1	80,046	1,132,780
130,547	130,547	-	-	-	-	-	-	-	-	-	-	1	-	1	80,047	1,132,911
101,931	101,931	-	-	-	-	-	-	-	-	-	-	1	-	1	80,048	1,133,012
189,831	189,831	-	-	-	-	-	-	-	-	-	-	1	-	1	80,049	1,133,202
103,501	103,501	-	-	-	-	-	-	-	-	-	-	1	-	1	80,050	1,133,306
405,336	405,336	-	-	-	-	-	-	-	-	-	-	1	-	1	80,051	1,133,711
142,528	142,528	-	-	-	-	-	-	-	-	-	-	1	-	1	80,052	1,133,854
139,196	139,196	-	-	-	-	-	-	-	-	-	-	1	-	1	80,053	1,133,993
111,684	111,684	-	-	-	-	-	-	-	-	-	-	-	1	1	80,054	1,134,105
356,282	356,282	-	-	-	-	-	-	-	-	-	-	-	1	1	80,055	1,134,461
140,597	140,597	-	-	-	-	-	-	-	-	-	-	-	1	1	80,056	1,134,601
163,870	163,870	-	-	-	-	-	-	-	-	-	-	-	1	1	80,057	1,134,765
101,034	101,034	-	-	-	-	-	-	-	-	-	-	-	1	1	80,058	1,134,866
173,869	173,869	-	-	-	-	-	-	-	-	-	-	-	1	1	80,059	1,135,040
136,031	136,031	-	-	-	-	-	-	-	-	-	-	-	1	1	80,060	1,135,176
113,462	113,462	-	-	-	-	-	-	-	-	-	-	-	1	1	80,061	1,135,290

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 Inch Residential

Exhibit
Schedule H-5
Page 2
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
144,349	144,349	-	-	-	-	-	-	-	-	-	-	-	1	1	80,062	1,135,434
253,506	253,506	-	-	-	-	-	-	-	-	-	-	-	1	1	80,063	1,135,688
101,092	101,092	-	-	-	-	-	-	-	-	-	-	-	1	1	80,064	1,135,789
128,362	128,362	-	-	-	-	-	-	-	-	-	-	-	1	1	80,065	1,135,917
105,823	105,823	-	-	-	-	-	-	-	-	-	-	-	1	1	80,066	1,136,023
111,586	111,586	-	-	-	-	-	-	-	-	-	-	-	1	1	80,067	1,136,134
103,372	103,372	-	-	-	-	-	-	-	-	-	-	-	1	1	80,068	1,136,238
150,696	150,696	-	-	-	-	-	-	-	-	-	-	-	1	1	80,069	1,136,388
100,446	100,446	-	-	-	-	-	-	-	-	-	-	-	1	1	80,070	1,136,489
144,172	144,172	-	-	-	-	-	-	-	-	-	-	-	1	1	80,071	1,136,633
107,646	107,646	1	-	-	-	-	-	-	-	-	-	-	-	1	80,072	1,136,741
122,897	122,897	-	-	-	-	-	-	-	1	-	-	-	-	1	80,073	1,136,864
140,695	140,695	-	-	-	-	-	-	-	-	1	-	-	-	1	80,074	1,137,004
	-													-	80,074	1,137,004
	-													-	80,074	1,137,004
																1,137,004
Totals		6,658	6,691	6,667	6,704	6,727	6,630	5,815	7,518	6,650	6,679	6,652	6,683	80,074		

Average Usage	14,199
Median Usage	10,500
Average # Customers	6,673
Change in Number of Customers	25

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 1/2 Inch Residential

Exhibit
Schedule H-5
Page 3
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	1	-	1	-	-	-	-	-	-	-	-	2	2	-
1	1,000	-	2	3	1	1	1	1	2	3	2	2	-	18	20	9
1,001	2,000	1	1	1	1	2	1	-	1	-	-	1	2	11	31	26
2,001	3,000	1	1	1	1	-	-	-	-	-	-	-	-	4	35	36
3,001	4,000	4	3	1	2	2	1	-	-	-	-	-	-	13	48	81
4,001	5,000	-	1	-	-	-	-	-	-	-	1	-	-	2	50	90
5,001	6,000	1	-	2	-	1	-	-	3	1	-	1	1	10	60	145
6,001	7,000	-	1	1	-	-	-	-	1	-	1	-	2	6	66	184
7,001	8,000	-	1	1	1	-	1	-	-	-	-	1	1	6	72	229
8,001	9,000	1	1	-	-	-	-	-	-	-	-	1	1	4	76	263
9,001	10,000	1	1	-	1	-	1	-	-	-	-	-	-	4	80	301
10,001	11,000	-	1	-	-	-	-	-	-	-	1	-	-	2	82	322
11,001	12,000	-	1	-	1	2	-	-	-	-	2	-	-	6	88	391
12,001	13,000	-	-	-	-	1	-	-	-	-	-	-	-	1	89	404
13,001	14,000	-	-	2	-	-	-	-	2	-	-	1	-	5	94	471
14,001	15,000	-	2	-	-	1	-	-	1	-	-	-	-	4	98	529
15,001	16,000	-	-	-	2	-	1	-	-	2	-	-	-	5	103	607
16,001	17,000	-	-	1	-	-	-	1	-	-	-	1	-	3	106	656
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	106	656
18,001	19,000	-	1	-	-	-	1	1	-	-	-	-	1	4	110	730
19,001	20,000	1	2	3	-	-	-	-	-	-	-	-	-	6	116	847
20,001	21,000	2	-	-	-	-	-	-	-	-	-	-	-	2	118	888
21,001	22,000	2	1	2	2	-	1	-	1	-	1	1	1	12	130	1,146
22,001	23,000	-	-	1	-	-	-	-	-	-	1	-	-	2	132	1,191
23,001	24,000	-	1	-	-	-	-	-	1	-	-	-	-	2	134	1,238
24,001	25,000	-	-	-	-	-	-	-	1	-	-	1	-	2	136	1,287
25,001	26,000	-	-	-	-	1	1	-	1	1	1	-	-	5	141	1,415
26,001	27,000	2	-	-	2	-	1	-	-	1	1	-	2	9	150	1,653
27,001	28,000	-	-	-	-	2	-	-	-	-	-	-	-	2	152	1,708
28,001	29,000	1	-	-	1	-	-	-	1	-	-	-	-	3	155	1,794
29,001	30,000	-	1	1	1	1	-	-	-	-	-	-	-	4	159	1,912
30,001	31,000	1	-	1	-	1	-	-	-	-	-	-	-	3	162	2,003
31,001	32,000	-	1	-	1	-	-	1	-	1	-	1	1	6	168	2,192
32,001	33,000	-	-	1	1	-	-	-	-	-	-	-	1	3	171	2,290
33,001	34,000	-	-	-	-	-	-	-	1	-	-	-	2	3	174	2,390
34,001	35,000	1	-	-	-	1	-	-	-	-	-	-	-	2	176	2,459
35,001	36,000	1	-	-	-	-	-	2	2	-	-	1	1	7	183	2,708
36,001	37,000	-	-	-	-	-	-	-	-	1	1	-	-	2	185	2,781
37,001	38,000	1	-	-	-	-	1	-	-	2	-	-	-	4	189	2,931
38,001	39,000	-	-	-	-	-	-	-	1	-	-	-	-	1	190	2,969

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 1/2 Inch Residential

Exhibit
Schedule H-5
Page 3
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	190	2,969
40,001	41,000	-	-	-	-	-	-	-	-	1	-	-	-	1	191	3,010
41,001	42,000	1	-	-	2	-	-	-	2	-	1	-	-	6	197	3,259
42,001	43,000	-	-	-	1	-	1	1	-	-	-	-	1	4	201	3,429
43,001	44,000	-	-	-	-	-	-	-	-	-	-	1	-	1	202	3,472
44,001	45,000	-	-	-	-	-	1	-	-	-	-	-	-	1	203	3,517
45,001	46,000	-	-	-	-	-	-	1	1	1	-	-	1	4	207	3,699
46,001	47,000	-	-	-	-	-	-	1	-	1	-	-	-	2	209	3,792
47,001	48,000	-	-	-	-	-	-	-	1	-	-	-	-	1	210	3,839
48,001	49,000	-	-	-	-	-	2	-	1	-	-	-	-	3	213	3,985
49,001	50,000	-	-	1	-	-	-	-	-	-	-	-	-	1	214	4,034
50,001	51,000	-	-	-	-	1	-	-	-	-	-	-	-	1	215	4,085
51,001	52,000	-	1	-	-	-	-	-	-	-	-	-	-	1	216	4,136
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	216	4,136
53,001	54,000	-	-	-	-	-	-	-	-	-	-	1	-	1	217	4,190
54,001	55,000	-	-	-	-	1	1	-	1	-	1	-	-	4	221	4,408
55,001	56,000	-	-	-	-	2	-	-	-	-	1	-	1	4	225	4,630
56,001	57,000	-	-	-	-	1	-	-	1	1	1	-	-	4	229	4,856
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	229	4,856
58,001	59,000	-	-	-	-	1	-	-	-	-	-	-	-	1	230	4,914
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	1	1	231	4,974
60,001	61,000	-	-	-	-	-	-	-	-	1	1	-	-	2	233	5,095
61,001	62,000	-	-	-	-	-	-	-	-	-	-	1	-	1	234	5,156
62,001	63,000	-	-	1	-	-	-	-	-	1	-	-	-	2	236	5,281
63,001	64,000	-	-	-	-	-	-	1	-	-	-	-	-	1	237	5,345
64,001	65,000	-	-	-	-	-	-	-	-	-	-	1	-	1	238	5,409
65,001	66,000	-	-	-	-	-	-	-	-	1	-	-	-	1	239	5,475
66,001	67,000	1	-	-	-	1	-	-	-	-	-	-	-	2	241	5,608
67,001	68,000	-	-	-	-	-	1	1	-	-	-	-	-	2	243	5,743
68,001	69,000	-	1	-	-	-	-	-	-	-	1	-	-	2	245	5,880
69,001	70,000	-	-	-	-	-	-	-	1	1	-	1	-	3	248	6,088
70,001	71,000	-	-	1	-	-	-	-	-	-	-	-	-	1	249	6,159
71,001	72,000	-	-	-	-	-	-	1	-	-	-	-	1	2	251	6,302
72,001	73,000	-	-	-	-	-	-	-	-	-	-	2	-	2	253	6,447
73,001	74,000	-	-	-	-	-	-	-	-	-	-	1	-	1	254	6,520
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	254	6,520
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	1	1	255	6,596
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	255	6,596
77,001	78,000	-	-	-	-	-	-	-	-	-	1	-	-	1	256	6,673
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	256	6,673

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 1/2 Inch Residential

Exhibit
Schedule H-5
Page 3
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
79,001	80,000	-	-	-	1	-	-	-	-	-	1	1	-	3	259	6,912
80,001	81,000	-	-	-	-	-	1	-	-	-	-	-	-	1	260	6,992
81,001	82,000	-	-	-	-	-	-	-	-	-	1	1	-	2	262	7,155
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	262	7,155
83,001	84,000	-	-	-	1	-	-	-	-	-	-	-	-	1	263	7,239
84,001	85,000	-	-	-	-	-	-	-	-	-	-	1	-	1	264	7,323
85,001	86,000	-	-	-	-	-	-	-	-	1	-	-	1	2	266	7,494
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	266	7,494
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	2	2	268	7,669
88,001	89,000	-	-	-	-	-	-	-	1	-	-	-	-	1	269	7,758
89,001	90,000	-	-	-	-	-	-	-	-	-	1	-	-	1	270	7,847
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	1	1	271	7,938
91,001	92,000	-	-	-	-	-	1	-	-	-	-	-	-	1	272	8,029
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	272	8,029
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	272	8,029
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	272	8,029
95,001	96,000	-	-	-	1	-	1	-	-	-	-	-	-	2	274	8,220
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	274	8,220
97,001	98,000	-	-	-	-	-	1	-	-	-	-	-	-	1	275	8,318
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	275	8,318
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	275	8,318
162,905	162,905	1	-	-	-	-	-	-	-	-	-	-	-	1	276	8,481
152,313	152,313	-	-	1	-	-	-	-	-	-	-	-	-	1	277	8,633
132,146	132,146	-	-	-	1	-	-	-	-	-	-	-	-	1	278	8,765
123,999	123,999	-	-	-	-	1	-	-	-	-	-	-	-	1	279	8,889
154,002	154,002	-	-	-	-	1	-	-	-	-	-	-	-	1	280	9,043
108,937	108,937	-	-	-	-	1	-	-	-	-	-	-	-	1	281	9,152
122,999	122,999	-	-	-	-	-	1	-	-	-	-	-	-	1	282	9,275
180,997	180,997	-	-	-	-	-	1	-	-	-	-	-	-	1	283	9,456
157,898	157,898	-	-	-	-	-	1	-	-	-	-	-	-	1	284	9,614
139,741	139,741	-	-	-	-	-	1	-	-	-	-	-	-	1	285	9,754
191,488	191,488	-	-	-	-	-	1	-	-	-	-	-	-	1	286	9,945
156,998	156,998	-	-	-	-	-	-	1	-	-	-	-	-	1	287	10,102
118,880	118,880	-	-	-	-	-	-	-	1	-	-	-	-	1	288	10,221
132,082	132,082	-	-	-	-	-	-	-	1	-	-	-	-	1	289	10,353
154,997	154,997	-	-	-	-	-	-	-	1	-	-	-	-	1	290	10,508
120,734	120,734	-	-	-	-	-	-	-	1	-	-	-	-	1	291	10,629
111,284	111,284	-	-	-	-	-	-	-	1	-	-	-	-	1	292	10,740
114,439	114,439	-	-	-	-	-	-	-	1	-	-	-	-	1	293	10,854
114,295	114,295	-	-	-	-	-	-	-	1	-	-	-	-	1	294	10,969

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 1/2 Inch Residential

Exhibit
Schedule H-5
Page 3
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
169,683	169,683	-	-	-	-	-	-	-	1	-	-	-	-	1	295	11,138
137,538	137,538	-	-	-	-	-	-	-	1	-	-	-	-	1	296	11,276
195,784	195,784	-	-	-	-	-	-	-	1	-	-	-	-	1	297	11,472
133,030	133,030	-	-	-	-	-	-	-	1	-	-	-	-	1	298	11,605
144,564	144,564	-	-	-	-	-	-	-	-	1	-	-	-	1	299	11,749
145,100	145,100	-	-	-	-	-	-	-	-	1	-	-	-	1	300	11,894
122,371	122,371	-	-	-	-	-	-	-	-	1	-	-	-	1	301	12,017
100,876	100,876	-	-	-	-	-	-	-	-	1	-	-	-	1	302	12,118
170,537	170,537	-	-	-	-	-	-	-	-	1	-	-	-	1	303	12,288
111,360	111,360	-	-	-	-	-	-	-	-	-	1	-	-	1	304	12,400
127,785	127,785	-	-	-	-	-	-	-	-	-	1	-	-	1	305	12,527
229,013	229,013	-	-	-	-	-	-	-	-	-	1	-	-	1	306	12,756
168,585	168,585	-	-	-	-	-	-	-	-	-	1	-	-	1	307	12,925
153,963	153,963	-	-	-	-	-	-	-	-	-	-	1	-	1	308	13,079
131,910	131,910	-	-	-	-	-	-	-	-	-	-	1	-	1	309	13,211
131,589	131,589	-	-	-	-	-	-	-	-	-	-	1	-	1	310	13,342
	-													-	310	13,342
	-													-	310	13,342
	-													-	310	13,342
Totals		24	26	26	26	26	26	13	39	26	26	26	26	310		

Average Usage	43,040
Median Usage	26,500
Average # Customers	26
Change in Number of Customers	2

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Residential

Exhibit
Schedule H-5
Page 4
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	1	1	1	1	1	1	1	1	1	1	1	1	12	12	-
1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
9,001	10,000	-	-	1	-	-	-	-	-	-	-	-	-	1	13	10
10,001	11,000	-	-	-	1	-	-	-	-	-	-	-	1	2	15	31
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	31
12,001	13,000	1	-	-	-	-	-	-	-	-	-	-	-	1	16	43
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	43
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	43
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	43
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	43
17,001	18,000	-	-	-	-	-	-	-	-	-	-	1	-	1	17	61
18,001	19,000	-	-	-	-	-	-	-	1	-	-	-	-	1	18	79
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	79
20,001	21,000	-	1	-	-	1	-	-	-	-	-	-	-	2	20	120
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	120
22,001	23,000	-	-	-	-	-	1	-	-	-	-	-	-	1	21	143
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	21	143
24,001	25,000	-	-	-	-	-	-	-	-	1	1	-	-	2	23	192
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	192
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	192
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	192
28,001	29,000	-	-	-	-	-	-	1	-	-	-	-	-	1	24	220
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Residential

Exhibit
Schedule H-5
Page 4
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Residential

Exhibit
Schedule H-5
Page 4
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24	220
														-		
Totals		2	2	2	2	2	2	2	2	2	2	2	2	24		

Average Usage	9,167
Median Usage	4,750
Average # Customers	2
Change in Number of Customers	-

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 3/4 Inch Commercial

Exhibit
Schedule H-5
Page 5
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	1	3	2	3	4	1	3	4	4	2	2	1	30	30	-
1	1,000	6	4	5	3	2	3	4	6	4	8	7	3	55	85	28
1,001	2,000	1	3	1	2	1	3	2	4	3	3	4	3	30	115	73
2,001	3,000	5	5	4	1	3	4	2	3	6	5	4	3	45	160	185
3,001	4,000	1	2	3	2	4	1	-	1	1	1	2	1	19	179	252
4,001	5,000	2	1	2	1	2	1	1	2	1	1	1	4	19	198	337
5,001	6,000	4	3	2	-	1	2	2	-	-	-	2	2	18	216	436
6,001	7,000	1	-	-	1	1	-	1	2	-	4	2	3	15	231	534
7,001	8,000	1	3	-	5	2	-	2	2	2	1	-	-	18	249	669
8,001	9,000	1	-	4	1	-	2	-	-	-	-	-	-	8	257	737
9,001	10,000	-	-	1	4	-	1	1	1	1	1	-	2	12	269	851
10,001	11,000	2	-	1	-	-	-	-	1	1	-	-	-	5	274	903
11,001	12,000	-	-	-	1	2	1	-	-	1	-	-	-	5	279	961
12,001	13,000	1	2	-	1	2	2	-	1	-	-	-	-	9	288	1,073
13,001	14,000	-	1	1	1	-	-	-	-	-	-	-	-	3	291	1,114
14,001	15,000	-	-	-	-	-	1	-	-	-	-	-	-	1	292	1,128
15,001	16,000	1	-	-	-	1	-	-	1	-	-	-	1	4	296	1,190
16,001	17,000	-	-	-	-	1	1	1	-	1	-	1	-	5	301	1,273
17,001	18,000	1	-	-	-	-	1	-	-	1	-	-	-	3	304	1,325
18,001	19,000	-	-	-	-	-	-	-	-	-	-	1	-	1	305	1,344
19,001	20,000	-	-	1	-	-	-	-	1	-	-	-	-	2	307	1,383
20,001	21,000	-	-	-	-	-	-	-	-	-	1	1	-	2	309	1,424
21,001	22,000	-	-	1	-	-	-	-	-	-	1	-	-	2	311	1,467
22,001	23,000	-	-	-	-	-	-	-	-	1	-	-	1	2	313	1,512
23,001	24,000	-	-	-	-	-	-	1	1	-	-	-	-	2	315	1,559
24,001	25,000	-	1	-	-	-	-	-	-	-	-	-	-	1	316	1,583
25,001	26,000	-	-	-	2	-	-	-	-	1	-	-	-	3	319	1,660
26,001	27,000	1	-	-	-	-	-	-	-	-	-	-	1	2	321	1,713
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	321	1,713
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	2	2	323	1,770
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	323	1,770
30,001	31,000	-	-	-	-	1	1	-	-	-	-	-	-	2	325	1,831
31,001	32,000	-	-	-	-	-	-	2	-	-	1	-	-	3	328	1,925
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	328	1,925
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	328	1,925
34,001	35,000	-	-	-	1	-	-	-	-	-	-	-	-	1	329	1,960
35,001	36,000	-	-	1	-	-	-	-	-	-	-	-	1	2	331	2,031
36,001	37,000	-	-	-	1	-	-	-	-	-	-	-	-	1	332	2,067
37,001	38,000	-	-	-	-	-	-	1	1	-	-	-	-	2	334	2,142
38,001	39,000	-	-	-	-	-	-	-	1	-	-	-	1	2	336	2,219

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 3/4 Inch Commercial

Exhibit
Schedule H-5
Page 5
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,001	40,000	-	-	-	-	-	-	-	-	1	1	-	-	2	338	2,298
40,001	41,000	-	-	-	-	-	-	-	-	-	-	1	-	1	339	2,339
41,001	42,000	-	-	-	-	-	-	-	-	-	-	1	1	2	341	2,422
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	1	1	342	2,464
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	342	2,464
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	342	2,464
45,001	46,000	1	-	-	-	-	-	-	-	-	-	-	-	1	343	2,510
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	343	2,510
47,001	48,000	-	-	-	-	-	-	-	-	1	-	-	-	1	344	2,557
48,001	49,000	-	-	-	-	1	-	-	-	-	-	-	-	1	345	2,606
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	345	2,606
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	345	2,606
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	345	2,606
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	345	2,606
53,001	54,000	-	-	-	-	1	-	-	-	-	-	-	-	1	346	2,659
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	346	2,659
55,001	56,000	-	-	-	-	-	1	-	-	-	-	-	-	1	347	2,715
56,001	57,000	-	-	-	-	-	-	-	1	-	-	-	-	1	348	2,771
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	348	2,771
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	348	2,771
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	348	2,771
60,001	61,000	-	-	1	-	-	1	-	-	-	-	-	-	2	350	2,892
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	350	2,892
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	350	2,892
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	350	2,892
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	350	2,892
65,001	66,000	-	-	-	-	-	-	-	-	-	1	-	-	1	351	2,958
66,001	67,000	-	-	-	-	-	1	-	-	-	-	-	-	1	352	3,024
67,001	68,000	-	-	-	-	-	-	1	-	-	-	-	-	1	353	3,092
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	353	3,092
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	353	3,092
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	353	3,092
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	353	3,092
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	353	3,092
73,001	74,000	-	-	-	-	-	-	-	1	-	-	-	-	1	354	3,165
74,001	75,000	1	-	-	-	-	-	-	-	-	-	-	-	1	355	3,240
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	355	3,240
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	355	3,240
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	355	3,240
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	355	3,240

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 3/4 Inch Commercial

Exhibit
Schedule H-5
Page 5
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	355	3,240
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	355	3,240
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	355	3,240
82,001	83,000	-	1	-	-	-	-	-	-	-	-	-	-	1	356	3,322
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	356	3,322
84,001	85,000	-	-	-	-	-	-	-	-	1	-	-	-	1	357	3,407
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	357	3,407
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	357	3,407
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	357	3,407
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	357	3,407
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	357	3,407
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	357	3,407
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	357	3,407
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	357	3,407
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	357	3,407
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	357	3,407
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	357	3,407
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	357	3,407
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	357	3,407
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	357	3,407
99,001	100,000	-	-	-	-	-	1	-	-	-	-	-	-	1	358	3,506
100,662	100,662	-	1	-	-	-	-	-	-	-	-	-	-	1	359	3,607
250,334	250,334	-	-	-	-	1	-	-	-	-	-	-	-	1	360	3,857
107,992	107,992	-	-	-	-	-	-	-	1	-	-	-	-	1	361	3,965
	-													-	361	3,965
	-													-	361	3,965
Totals		31	30	30	30	30	29	24	35	31	31	29	31	361		

Average Usage	10,984
Median Usage	4,500
Average # Customers	30
Change in Number of Customers	-

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 Inch Commercial

Exhibit
Schedule H-5
Page 6
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	3	3	2	2	2	1	1	2	-	1	-	-	17	17	-
1	1,000	7	9	5	4	4	6	4	10	6	7	7	6	75	92	38
1,001	2,000	5	5	8	6	6	5	6	3	6	4	5	7	66	158	137
2,001	3,000	9	5	5	9	5	4	1	1	1	5	1	6	52	210	267
3,001	4,000	1	4	1	1	1	3	2	2	4	2	5	2	28	238	365
4,001	5,000	5	1	4	1	3	-	2	-	-	1	2	2	21	259	459
5,001	6,000	2	1	3	4	1	-	1	3	-	3	1	1	20	279	569
6,001	7,000	-	1	-	1	2	-	-	3	-	2	1	1	11	290	641
7,001	8,000	-	1	-	3	2	4	-	-	1	1	-	4	16	306	761
8,001	9,000	-	-	-	-	2	1	1	4	2	2	2	2	16	322	897
9,001	10,000	-	-	-	2	-	1	1	-	-	1	1	-	6	328	954
10,001	11,000	-	1	-	-	1	1	-	2	1	1	-	-	7	335	1,027
11,001	12,000	1	1	2	-	-	-	-	3	2	-	-	-	9	344	1,131
12,001	13,000	-	-	1	1	1	3	2	-	2	-	-	1	11	355	1,268
13,001	14,000	-	1	1	-	-	1	1	1	2	1	1	-	9	364	1,390
14,001	15,000	-	3	1	1	-	-	-	1	-	-	1	-	7	371	1,491
15,001	16,000	4	-	1	2	-	-	-	1	-	-	-	-	8	379	1,615
16,001	17,000	1	-	1	1	-	-	2	1	1	1	2	4	14	393	1,846
17,001	18,000	-	2	-	-	2	2	1	1	2	1	-	-	11	404	2,039
18,001	19,000	-	-	1	-	2	1	1	-	1	3	1	-	10	414	2,224
19,001	20,000	-	-	-	2	2	-	-	1	2	-	2	2	11	425	2,438
20,001	21,000	-	1	1	-	-	-	2	2	1	1	1	1	10	435	2,643
21,001	22,000	-	-	-	-	-	1	-	-	-	-	1	-	2	437	2,686
22,001	23,000	1	-	1	-	-	1	2	-	2	-	1	-	8	445	2,866
23,001	24,000	1	1	2	2	1	-	1	-	1	-	-	-	9	454	3,078
24,001	25,000	-	-	-	-	-	-	1	1	-	-	1	-	3	457	3,151
25,001	26,000	-	-	-	-	1	-	-	-	-	-	-	-	1	458	3,177
26,001	27,000	-	-	-	-	-	3	-	1	-	1	-	-	5	463	3,309
27,001	28,000	-	-	-	-	1	1	-	-	-	-	-	1	3	466	3,392
28,001	29,000	1	1	1	1	-	1	-	1	-	-	1	-	7	473	3,591
29,001	30,000	1	-	-	1	-	-	1	-	-	1	-	2	6	479	3,768
30,001	31,000	-	-	-	-	1	-	-	2	-	-	-	-	3	482	3,860
31,001	32,000	1	-	1	-	1	-	1	-	-	1	-	-	5	487	4,017
32,001	33,000	-	-	-	-	-	-	-	-	-	-	2	1	3	490	4,115
33,001	34,000	-	1	-	-	1	1	-	-	-	-	-	-	3	493	4,215
34,001	35,000	-	1	-	-	-	-	1	-	-	-	-	1	3	496	4,319
35,001	36,000	-	-	1	-	-	-	-	1	1	1	-	1	5	501	4,496
36,001	37,000	-	-	-	1	-	-	-	1	-	-	-	-	2	503	4,569
37,001	38,000	-	-	-	-	-	-	-	-	1	-	-	-	1	504	4,607
38,001	39,000	-	-	-	-	-	-	-	1	-	-	1	-	2	506	4,684

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 Inch Commercial

Exhibit
Schedule H-5
Page 6
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,001	40,000	-	-	1	-	-	-	-	-	-	-	-	-	1	507	4,723
40,001	41,000	1	-	-	-	1	-	-	1	-	-	1	-	4	511	4,885
41,001	42,000	-	-	-	-	1	-	-	1	-	-	-	-	2	513	4,968
42,001	43,000	-	-	-	-	-	-	1	1	1	-	-	-	3	516	5,096
43,001	44,000	-	-	-	-	1	-	-	-	-	1	-	1	3	519	5,226
44,001	45,000	-	-	-	-	-	-	1	-	-	-	-	-	1	520	5,271
45,001	46,000	-	1	1	-	-	1	-	1	-	1	-	-	5	525	5,498
46,001	47,000	-	-	-	1	-	-	-	-	-	-	-	-	1	526	5,545
47,001	48,000	-	-	-	-	-	2	-	-	-	-	-	-	2	528	5,640
48,001	49,000	-	-	-	-	-	-	-	1	-	1	-	-	2	530	5,737
49,001	50,000	-	-	-	-	-	-	-	-	-	1	-	-	1	531	5,786
50,001	51,000	-	-	-	-	-	-	-	-	1	-	-	-	1	532	5,837
51,001	52,000	-	-	-	-	-	-	-	1	1	-	-	-	2	534	5,940
52,001	53,000	-	-	-	-	-	-	1	-	-	-	-	-	1	535	5,992
53,001	54,000	-	-	-	-	-	1	-	-	-	1	-	-	2	537	6,099
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	537	6,099
55,001	56,000	1	1	-	-	-	-	-	-	-	-	-	-	2	539	6,210
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	539	6,210
57,001	58,000	-	-	-	-	1	-	-	1	-	-	-	-	2	541	6,325
58,001	59,000	-	-	1	-	-	-	-	-	1	-	-	-	2	543	6,442
59,001	60,000	-	-	-	-	-	1	-	-	-	-	-	-	1	544	6,502
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	1	1	545	6,562
61,001	62,000	-	-	1	-	-	-	-	-	-	-	-	-	1	546	6,624
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	546	6,624
63,001	64,000	-	-	-	-	1	-	-	-	1	-	-	1	3	549	6,814
64,001	65,000	-	-	-	-	-	-	-	-	-	-	1	-	1	550	6,879
65,001	66,000	-	-	-	-	-	-	1	-	-	-	-	-	1	551	6,944
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	551	6,944
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	551	6,944
68,001	69,000	-	-	-	-	1	-	-	-	-	-	-	-	1	552	7,013
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	552	7,013
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	552	7,013
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	552	7,013
72,001	73,000	-	-	-	1	-	-	-	-	-	-	-	-	1	553	7,085
73,001	74,000	-	-	-	-	-	-	-	-	-	-	1	-	1	554	7,159
74,001	75,000	-	-	-	-	-	-	-	-	-	1	-	-	1	555	7,233
75,001	76,000	-	-	-	-	-	-	1	-	-	-	-	-	1	556	7,309
76,001	77,000	-	-	-	-	-	-	-	-	1	-	-	-	1	557	7,385
77,001	78,000	1	-	-	-	-	-	-	-	-	-	-	-	1	558	7,463
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	558	7,463

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 Inch Commercial

Exhibit
Schedule H-5
Page 6
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	558	7,463
80,001	81,000	1	-	-	-	-	-	-	-	-	-	-	-	1	559	7,543
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	559	7,543
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	559	7,543
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	559	7,543
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	559	7,543
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	559	7,543
86,001	87,000	1	-	-	-	-	-	-	-	-	-	-	-	1	560	7,630
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	560	7,630
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	560	7,630
89,001	90,000	-	-	-	-	-	-	-	-	1	-	-	-	1	561	7,719
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	561	7,719
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	1	1	562	7,811
92,001	93,000	-	-	-	-	-	-	1	-	-	-	-	-	1	563	7,903
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	563	7,903
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	563	7,903
95,001	96,000	-	-	-	-	-	1	-	-	-	-	-	-	1	564	7,999
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	564	7,999
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	564	7,999
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	564	7,999
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	564	7,999
149,429	149,429	-	-	-	1	-	-	-	-	-	-	-	-	1	565	8,148
132,999	132,999	-	-	-	-	-	-	-	1	-	-	-	-	1	566	8,281
136,995	136,995	-	-	-	-	-	-	-	-	1	-	-	-	1	567	8,418
129,143	129,143	-	-	-	-	-	-	-	-	1	-	-	-	1	568	8,547
114,606	114,606	-	-	-	-	-	-	-	-	-	1	-	-	1	569	8,662
107,638	107,638	-	-	-	-	-	-	-	-	-	-	1	-	1	570	8,770
121,688	121,688	-	-	-	-	-	-	-	-	-	-	-	1	1	571	8,891
	-													-	571	8,891
	-													-	571	8,891
	-													-	571	8,891
Totals		48	45	47	48	48	47	41	57	48	48	44	50	571		

Average Usage	15,571
Median Usage	6,500
Average # Customers	48
Change in Number of Customers	2

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 1/2 Inch Commercial

Exhibit
Schedule H-5
Page 7
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	4	6	6	4	8	6	5	6	5	7	3	3	63	63	-
1	1,000	3	3	5	3	1	2	1	5	3	2	5	3	36	99	18
1,001	2,000	2	7	4	8	5	2	3	3	1	1	1	2	39	138	77
2,001	3,000	8	3	1	2	2	3	3	2	1	3	6	3	37	175	169
3,001	4,000	5	6	4	3	4	4	4	6	8	6	6	3	59	234	376
4,001	5,000	3	2	5	6	2	4	2	4	2	3	3	5	41	275	560
5,001	6,000	1	3	4	1	2	2	3	3	6	5	4	3	37	312	764
6,001	7,000	-	2	-	-	4	2	2	1	-	-	2	-	13	325	848
7,001	8,000	2	2	1	6	-	3	2	2	-	2	1	1	22	347	1,013
8,001	9,000	3	2	1	-	4	-	-	-	3	2	2	1	18	365	1,166
9,001	10,000	3	1	2	-	-	-	-	1	1	-	-	-	8	373	1,242
10,001	11,000	1	1	3	-	-	2	2	-	1	2	2	3	17	390	1,421
11,001	12,000	4	3	1	3	3	1	2	2	-	-	1	-	20	410	1,651
12,001	13,000	1	1	2	1	1	1	1	2	1	1	1	1	14	424	1,826
13,001	14,000	1	1	1	1	1	1	2	-	1	2	-	3	14	438	2,015
14,001	15,000	-	2	2	3	3	1	-	-	1	2	-	1	15	453	2,232
15,001	16,000	1	-	2	-	1	1	-	2	-	3	2	4	16	469	2,480
16,001	17,000	1	1	-	1	-	3	1	-	1	1	4	1	14	483	2,711
17,001	18,000	1	-	2	2	2	-	1	1	2	-	-	1	12	495	2,921
18,001	19,000	1	1	-	-	-	-	3	3	-	3	2	-	13	508	3,162
19,001	20,000	3	-	-	-	-	-	1	1	3	2	1	1	12	520	3,396
20,001	21,000	1	1	-	-	1	2	-	-	1	-	1	3	10	530	3,601
21,001	22,000	2	2	2	3	2	-	1	1	2	-	1	1	17	547	3,966
22,001	23,000	1	2	2	1	-	2	1	2	1	-	2	2	16	563	4,326
23,001	24,000	1	2	2	1	1	1	2	1	1	2	-	1	15	578	4,679
24,001	25,000	1	1	1	1	1	2	1	2	1	-	2	-	13	591	4,997
25,001	26,000	1	3	-	1	1	-	-	-	-	1	1	2	10	601	5,252
26,001	27,000	-	-	2	-	-	2	1	3	-	-	-	1	9	610	5,491
27,001	28,000	1	-	-	-	1	-	-	2	1	-	1	1	7	617	5,683
28,001	29,000	2	1	-	-	-	1	-	-	-	-	-	1	5	622	5,826
29,001	30,000	-	1	-	-	2	-	1	-	-	1	-	-	5	627	5,973
30,001	31,000	-	-	-	1	-	1	1	2	1	-	-	-	6	633	6,156
31,001	32,000	1	1	1	-	1	1	1	1	-	1	-	-	8	641	6,408
32,001	33,000	1	-	-	-	1	3	2	-	2	-	-	-	9	650	6,701
33,001	34,000	-	-	-	3	-	-	1	-	1	-	-	-	5	655	6,868
34,001	35,000	-	-	-	-	-	-	-	-	-	-	1	1	2	657	6,937
35,001	36,000	-	-	-	-	-	-	1	-	-	-	-	-	1	658	6,973
36,001	37,000	1	-	1	1	-	-	-	-	-	-	-	-	3	661	7,082
37,001	38,000	-	1	1	1	-	-	-	-	-	-	-	-	3	664	7,195
38,001	39,000	-	-	-	-	2	-	-	-	1	-	-	-	3	667	7,310

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 1/2 Inch Commercial

Exhibit
Schedule H-5
Page 7
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,001	40,000	-	1	-	1	-	-	-	1	-	1	-	-	4	671	7,468
40,001	41,000	1	-	-	-	-	-	-	-	-	1	-	2	4	675	7,630
41,001	42,000	1	1	-	-	-	1	-	-	-	-	-	-	3	678	7,755
42,001	43,000	2	1	-	-	1	-	-	2	1	1	1	-	9	687	8,137
43,001	44,000	-	-	1	-	-	-	-	-	-	-	-	1	2	689	8,224
44,001	45,000	-	-	-	1	-	1	1	-	1	-	-	-	4	693	8,402
45,001	46,000	1	-	-	-	1	1	-	1	-	2	1	1	8	701	8,766
46,001	47,000	-	-	2	-	1	-	-	1	1	-	1	-	6	707	9,045
47,001	48,000	-	-	1	1	-	1	1	-	-	-	-	1	5	712	9,283
48,001	49,000	-	-	-	-	-	-	-	-	2	-	-	1	3	715	9,428
49,001	50,000	1	-	-	-	-	-	1	-	1	1	2	1	7	722	9,775
50,001	51,000	-	-	1	1	-	1	-	-	1	1	1	-	6	728	10,078
51,001	52,000	-	-	2	-	-	-	-	-	1	-	-	-	3	731	10,232
52,001	53,000	-	2	-	-	2	-	1	-	-	-	-	1	6	737	10,547
53,001	54,000	-	-	-	-	-	-	1	-	-	1	-	2	4	741	10,761
54,001	55,000	-	-	-	1	2	1	1	2	-	-	-	-	7	748	11,143
55,001	56,000	-	-	-	-	-	-	1	1	-	-	-	1	3	751	11,309
56,001	57,000	2	1	-	-	-	1	-	-	-	-	-	1	5	756	11,592
57,001	58,000	1	-	-	1	-	-	-	1	-	2	-	-	5	761	11,879
58,001	59,000	1	-	-	-	1	-	1	-	2	1	-	-	6	767	12,230
59,001	60,000	-	-	-	-	-	-	-	-	-	2	2	-	4	771	12,468
60,001	61,000	-	-	1	-	-	-	-	1	-	-	1	-	3	774	12,650
61,001	62,000	-	-	-	1	1	1	-	-	-	-	-	-	3	777	12,834
62,001	63,000	-	1	-	-	-	-	-	1	-	-	-	1	3	780	13,022
63,001	64,000	-	1	1	-	-	-	1	-	-	-	1	-	4	784	13,276
64,001	65,000	1	1	-	1	-	-	-	-	1	2	1	-	7	791	13,727
65,001	66,000	-	-	-	-	1	-	1	-	-	-	-	-	2	793	13,858
66,001	67,000	-	-	-	-	-	2	-	1	2	-	2	-	7	800	14,324
67,001	68,000	1	-	1	-	-	-	-	-	2	-	-	-	4	804	14,594
68,001	69,000	-	-	1	-	1	-	-	-	-	-	1	1	4	808	14,868
69,001	70,000	-	-	-	-	-	1	1	-	-	-	-	-	2	810	15,007
70,001	71,000	-	-	-	1	-	-	1	-	-	-	-	1	3	813	15,218
71,001	72,000	1	-	-	-	-	1	1	-	-	1	-	-	4	817	15,504
72,001	73,000	-	-	-	1	-	-	1	1	-	-	-	-	3	820	15,722
73,001	74,000	-	-	-	-	-	-	-	-	1	-	-	-	1	821	15,795
74,001	75,000	-	-	-	1	-	-	-	-	-	-	-	-	1	822	15,870
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	822	15,870
76,001	77,000	-	-	-	1	1	-	-	-	-	1	-	-	3	825	16,099
77,001	78,000	-	-	-	1	-	-	-	-	-	1	-	-	2	827	16,254
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	1	1	828	16,333

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 1/2 Inch Commercial

Exhibit
Schedule H-5
Page 7
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
79,001	80,000	-	-	-	-	-	-	-	1	-	-	1	-	2	830	16,492
80,001	81,000	-	-	-	-	-	-	-	1	-	-	-	-	1	831	16,572
81,001	82,000	-	-	-	1	-	1	-	-	-	-	-	-	2	833	16,735
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	833	16,735
83,001	84,000	-	-	-	-	-	-	-	1	-	1	-	-	2	835	16,902
84,001	85,000	-	-	-	-	-	-	-	1	-	-	-	-	1	836	16,987
85,001	86,000	-	1	1	-	1	1	1	-	-	-	-	-	5	841	17,414
86,001	87,000	-	-	1	-	-	-	-	1	-	-	-	-	2	843	17,587
87,001	88,000	-	-	-	-	1	-	-	-	-	1	-	-	2	845	17,762
88,001	89,000	-	1	-	-	-	-	-	-	-	-	-	1	2	847	17,939
89,001	90,000	-	1	-	-	1	-	-	-	-	-	-	-	2	849	18,118
90,001	91,000	-	-	-	1	-	-	-	-	-	-	-	-	1	850	18,209
91,001	92,000	1	-	-	1	-	-	1	-	-	1	-	-	4	854	18,575
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	854	18,575
93,001	94,000	-	-	-	-	1	-	-	1	-	-	-	-	2	856	18,762
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	856	18,762
95,001	96,000	-	-	-	-	-	1	1	-	1	-	-	-	3	859	19,048
96,001	97,000	-	-	-	-	1	-	-	-	-	-	-	1	2	861	19,241
97,001	98,000	-	-	-	1	-	-	-	-	1	-	-	-	2	863	19,436
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	863	19,436
99,001	100,000	-	1	-	-	-	-	-	-	1	-	-	-	2	865	19,635
240,161	240,161	1	-	-	-	-	-	-	-	-	-	-	-	1	866	19,876
165,827	165,827	1	-	-	-	-	-	-	-	-	-	-	-	1	867	20,041
146,162	146,162	1	-	-	-	-	-	-	-	-	-	-	-	1	868	20,188
151,340	151,340	1	-	-	-	-	-	-	-	-	-	-	-	1	869	20,339
109,065	109,065	1	-	-	-	-	-	-	-	-	-	-	-	1	870	20,448
135,821	135,821	1	-	-	-	-	-	-	-	-	-	-	-	1	871	20,584
158,816	158,816	1	-	-	-	-	-	-	-	-	-	-	-	1	872	20,743
252,663	252,663	-	1	-	-	-	-	-	-	-	-	-	-	1	873	20,995
182,426	182,426	-	1	-	-	-	-	-	-	-	-	-	-	1	874	21,178
123,975	123,975	-	1	-	-	-	-	-	-	-	-	-	-	1	875	21,302
153,436	153,436	-	1	-	-	-	-	-	-	-	-	-	-	1	876	21,455
175,299	175,299	-	1	-	-	-	-	-	-	-	-	-	-	1	877	21,630
128,783	128,783	-	1	-	-	-	-	-	-	-	-	-	-	1	878	21,759
150,269	150,269	-	1	-	-	-	-	-	-	-	-	-	-	1	879	21,909
300,381	300,381	-	-	1	-	-	-	-	-	-	-	-	-	1	880	22,210
133,829	133,829	-	-	1	-	-	-	-	-	-	-	-	-	1	881	22,344
104,998	104,998	-	-	1	-	-	-	-	-	-	-	-	-	1	882	22,449
139,111	139,111	-	-	1	-	-	-	-	-	-	-	-	-	1	883	22,588
153,828	153,828	-	-	1	-	-	-	-	-	-	-	-	-	1	884	22,742

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 1/2 Inch Commercial

Exhibit
Schedule H-5
Page 7
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
105,417	105,417	-	-	1	-	-	-	-	-	-	-	-	-	1	885	22,847
130,408	130,408	-	-	1	-	-	-	-	-	-	-	-	-	1	886	22,977
127,914	127,914	-	-	1	-	-	-	-	-	-	-	-	-	1	887	23,105
166,396	166,396	-	-	1	-	-	-	-	-	-	-	-	-	1	888	23,272
325,112	325,112	-	-	-	1	-	-	-	-	-	-	-	-	1	889	23,597
147,435	147,435	-	-	-	1	-	-	-	-	-	-	-	-	1	890	23,744
210,853	210,853	-	-	-	1	-	-	-	-	-	-	-	-	1	891	23,955
129,343	129,343	-	-	-	1	-	-	-	-	-	-	-	-	1	892	24,084
158,599	158,599	-	-	-	1	-	-	-	-	-	-	-	-	1	893	24,243
149,694	149,694	-	-	-	-	1	-	-	-	-	-	-	-	1	894	24,393
411,105	411,105	-	-	-	-	1	-	-	-	-	-	-	-	1	895	24,804
151,263	151,263	-	-	-	-	1	-	-	-	-	-	-	-	1	896	24,955
174,369	174,369	-	-	-	-	1	-	-	-	-	-	-	-	1	897	25,129
376,341	376,341	-	-	-	-	1	-	-	-	-	-	-	-	1	898	25,506
109,693	109,693	-	-	-	-	1	-	-	-	-	-	-	-	1	899	25,616
142,716	142,716	-	-	-	-	1	-	-	-	-	-	-	-	1	900	25,758
309,268	309,268	-	-	-	-	1	-	-	-	-	-	-	-	1	901	26,068
107,997	107,997	-	-	-	-	-	1	-	-	-	-	-	-	1	902	26,176
363,494	363,494	-	-	-	-	-	1	-	-	-	-	-	-	1	903	26,539
108,000	108,000	-	-	-	-	-	1	-	-	-	-	-	-	1	904	26,647
139,530	139,530	-	-	-	-	-	1	-	-	-	-	-	-	1	905	26,787
230,616	230,616	-	-	-	-	-	1	-	-	-	-	-	-	1	906	27,017
251,995	251,995	-	-	-	-	-	1	-	-	-	-	-	-	1	907	27,269
120,716	120,716	-	-	-	-	-	1	-	-	-	-	-	-	1	908	27,390
134,303	134,303	-	-	-	-	-	1	-	-	-	-	-	-	1	909	27,524
550,437	550,437	-	-	-	-	-	1	-	-	-	-	-	-	1	910	28,075
442,944	442,944	-	-	-	-	-	-	1	-	-	-	-	-	1	911	28,518
371,410	371,410	-	-	-	-	-	-	1	-	-	-	-	-	1	912	28,889
163,358	163,358	-	-	-	-	-	-	1	-	-	-	-	-	1	913	29,052
106,694	106,694	-	-	-	-	-	-	1	-	-	-	-	-	1	914	29,159
119,822	119,822	-	-	-	-	-	-	1	-	-	-	-	-	1	915	29,279
123,807	123,807	-	-	-	-	-	-	-	1	-	-	-	-	1	916	29,403
103,202	103,202	-	-	-	-	-	-	-	1	-	-	-	-	1	917	29,506
329,518	329,518	-	-	-	-	-	-	-	1	-	-	-	-	1	918	29,835
143,117	143,117	-	-	-	-	-	-	-	1	-	-	-	-	1	919	29,978
249,847	249,847	-	-	-	-	-	-	-	1	-	-	-	-	1	920	30,228
235,776	235,776	-	-	-	-	-	-	-	1	-	-	-	-	1	921	30,464
301,189	301,189	-	-	-	-	-	-	-	1	-	-	-	-	1	922	30,765
309,896	309,896	-	-	-	-	-	-	-	1	-	-	-	-	1	923	31,075
120,147	120,147	-	-	-	-	-	-	-	1	-	-	-	-	1	924	31,195

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 1/2 Inch Commercial

Exhibit
Schedule H-5
Page 7
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
204,056	204,056	-	-	-	-	-	-	-	1	-	-	-	-	1	925	31,399
129,890	129,890	-	-	-	-	-	-	-	1	-	-	-	-	1	926	31,529
396,621	396,621	-	-	-	-	-	-	-	1	-	-	-	-	1	927	31,926
181,000	181,000	-	-	-	-	-	-	-	-	1	-	-	-	1	928	32,107
280,401	280,401	-	-	-	-	-	-	-	-	1	-	-	-	1	929	32,387
157,485	157,485	-	-	-	-	-	-	-	-	1	-	-	-	1	930	32,545
183,151	183,151	-	-	-	-	-	-	-	-	1	-	-	-	1	931	32,728
151,634	151,634	-	-	-	-	-	-	-	-	1	-	-	-	1	932	32,880
289,205	289,205	-	-	-	-	-	-	-	-	1	-	-	-	1	933	33,169
110,084	110,084	-	-	-	-	-	-	-	-	1	-	-	-	1	934	33,279
119,620	119,620	-	-	-	-	-	-	-	-	1	-	-	-	1	935	33,398
124,290	124,290	-	-	-	-	-	-	-	-	-	1	-	-	1	936	33,523
142,545	142,545	-	-	-	-	-	-	-	-	-	1	-	-	1	937	33,665
168,236	168,236	-	-	-	-	-	-	-	-	-	1	-	-	1	938	33,834
203,937	203,937	-	-	-	-	-	-	-	-	-	1	-	-	1	939	34,037
212,411	212,411	-	-	-	-	-	-	-	-	-	1	-	-	1	940	34,250
125,588	125,588	-	-	-	-	-	-	-	-	-	1	-	-	1	941	34,375
633,967	633,967	-	-	-	-	-	-	-	-	-	1	-	-	1	942	35,009
382,981	382,981	-	-	-	-	-	-	-	-	-	1	-	-	1	943	35,392
111,517	111,517	-	-	-	-	-	-	-	-	-	-	1	-	1	944	35,504
312,758	312,758	-	-	-	-	-	-	-	-	-	-	1	-	1	945	35,817
165,846	165,846	-	-	-	-	-	-	-	-	-	-	1	-	1	946	35,983
114,225	114,225	-	-	-	-	-	-	-	-	-	-	1	-	1	947	36,097
102,308	102,308	-	-	-	-	-	-	-	-	-	-	1	-	1	948	36,199
100,041	100,041	-	-	-	-	-	-	-	-	-	-	1	-	1	949	36,299
152,019	152,019	-	-	-	-	-	-	-	-	-	-	1	-	1	950	36,451
146,260	146,260	-	-	-	-	-	-	-	-	-	-	1	-	1	951	36,597
351,696	351,696	-	-	-	-	-	-	-	-	-	-	-	1	1	952	36,949
148,748	148,748	-	-	-	-	-	-	-	-	-	-	-	1	1	953	37,098
131,396	131,396	-	-	-	-	-	-	-	-	-	-	-	1	1	954	37,229
119,320	119,320	-	-	-	-	-	-	-	-	-	-	-	1	1	955	37,349
107,180	107,180	-	-	-	-	-	-	-	-	-	-	-	1	1	956	37,456
145,596	145,596	-	-	-	-	-	-	-	-	-	-	-	1	1	957	37,601
139,218	139,218	-	-	-	-	-	-	-	-	-	-	-	1	1	958	37,741
126496	126,496	-	-	-	-	-	-	-	-	-	-	-	1	1	959	37,867
155233	155,233	-	-	-	-	-	-	-	-	-	-	-	1	1	960	38,022
310395	310,395	-	-	-	-	-	-	-	-	-	-	-	1	1	961	38,333
209130	209,130	-	-	-	-	-	-	-	-	-	-	-	1	1	962	38,542
	-													-	962	38,542
																38,542

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 1/2 Inch Commercial

Exhibit
Schedule H-5
Page 7
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
	Totals	82	82	80	79	81	77	73	89	79	81	78	81	962		
														Average Usage		40,064
														Median Usage		16,500
														Average # Customers		80
														Change in Number of Customers		(1)

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-5
Page 8
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	13	15	16	14	15	15	18	20	11	9	22	6	174	174	-
1	1,000	19	12	8	15	11	15	20	17	18	18	18	14	185	359	93
1,001	2,000	23	22	20	17	13	17	21	22	13	21	23	19	231	590	439
2,001	3,000	14	14	17	15	17	14	11	12	15	13	10	12	164	754	849
3,001	4,000	9	7	9	10	10	4	11	8	10	8	8	10	104	858	1,213
4,001	5,000	4	7	7	9	6	5	3	5	3	5	4	8	66	924	1,510
5,001	6,000	15	9	11	9	10	13	8	7	7	9	8	9	115	1,039	2,143
6,001	7,000	6	4	8	3	4	7	4	12	5	4	6	2	65	1,104	2,565
7,001	8,000	6	8	5	8	6	6	6	9	2	9	4	7	76	1,180	3,136
8,001	9,000	13	5	3	8	6	4	7	8	6	5	6	7	78	1,258	3,799
9,001	10,000	5	9	8	6	9	7	6	3	8	3	7	5	76	1,334	4,521
10,001	11,000	9	12	13	6	3	4	3	5	5	7	6	9	82	1,416	5,382
11,001	12,000	4	4	7	6	3	2	1	8	8	8	5	7	63	1,479	6,106
12,001	13,000	3	4	3	8	8	4	6	10	4	5	6	7	68	1,547	6,956
13,001	14,000	4	8	3	5	5	8	7	3	5	5	9	5	67	1,614	7,861
14,001	15,000	2	2	5	3	3	4	2	7	2	4	3	5	42	1,656	8,470
15,001	16,000	6	6	6	5	7	5	3	2	6	3	3	3	55	1,711	9,322
16,001	17,000	4	4	5	3	4	2	5	4	1	1	4	2	39	1,750	9,966
17,001	18,000	-	7	2	1	4	5	2	2	4	2	4	1	34	1,784	10,561
18,001	19,000	1	-	3	5	-	4	1	3	4	3	4	2	30	1,814	11,116
19,001	20,000	3	3	3	1	3	1	2	5	3	4	3	3	34	1,848	11,779
20,001	21,000	6	2	2	7	2	3	1	-	2	6	6	3	40	1,888	12,599
21,001	22,000	2	5	5	-	5	-	2	5	4	2	2	7	39	1,927	13,437
22,001	23,000	2	3	4	1	1	2	-	3	3	4	-	-	23	1,950	13,955
23,001	24,000	1	5	8	5	2	2	6	3	2	7	3	4	48	1,998	15,083
24,001	25,000	4	3	-	1	5	3	2	-	1	2	2	3	26	2,024	15,720
25,001	26,000	-	-	-	1	3	5	2	6	3	5	5	1	31	2,055	16,510
26,001	27,000	5	4	1	4	8	-	2	8	2	2	7	1	44	2,099	17,676
27,001	28,000	1	3	1	4	3	2	3	3	1	2	3	-	26	2,125	18,391
28,001	29,000	2	-	1	4	2	4	3	-	2	3	-	5	26	2,151	19,132
29,001	30,000	7	5	6	1	2	3	5	1	6	3	2	1	42	2,193	20,372
30,001	31,000	1	1	1	2	3	3	3	2	1	1	2	1	21	2,214	21,012
31,001	32,000	3	1	1	4	3	2	1	1	1	1	3	5	26	2,240	21,831
32,001	33,000	1	-	1	6	2	-	2	-	3	2	2	5	24	2,264	22,611
33,001	34,000	-	2	5	-	1	3	1	2	1	1	1	4	21	2,285	23,315
34,001	35,000	3	4	2	5	1	2	3	2	3	1	2	2	30	2,315	24,350
35,001	36,000	1	4	1	2	1	3	1	1	2	2	1	1	20	2,335	25,060
36,001	37,000	3	1	4	1	2	-	-	2	-	1	-	-	14	2,349	25,571
37,001	38,000	2	1	-	3	4	3	1	3	2	3	2	1	25	2,374	26,508
38,001	39,000	3	1	3	2	3	-	1	1	-	1	-	2	17	2,391	27,163
39,001	40,000	-	1	-	3	1	3	2	1	4	2	2	3	22	2,413	28,032

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-5
Page 8
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
40,001	41,000	1	4	1	-	-	4	1	1	2	1	1	-	16	2,429	28,680
41,001	42,000	1	2	-	1	-	2	2	-	1	2	3	2	16	2,445	29,344
42,001	43,000	4	1	1	-	1	3	2	2	1	2	1	2	20	2,465	30,194
43,001	44,000	3	1	3	1	2	-	2	1	1	1	1	1	17	2,482	30,933
44,001	45,000	1	1	3	-	1	1	-	1	3	2	-	3	16	2,498	31,645
45,001	46,000	1	1	1	2	1	1	-	2	1	1	1	2	14	2,512	32,282
46,001	47,000	2	1	1	2	1	2	-	4	-	2	1	4	20	2,532	33,212
47,001	48,000	1	1	3	1	3	5	1	-	1	1	3	1	21	2,553	34,210
48,001	49,000	2	-	-	2	2	1	1	-	-	1	-	4	13	2,566	34,840
49,001	50,000	1	2	-	-	2	1	3	3	-	1	3	1	17	2,583	35,682
50,001	51,000	-	2	1	-	1	1	1	3	3	1	-	1	14	2,597	36,389
51,001	52,000	-	1	1	1	-	2	3	1	3	1	2	-	15	2,612	37,161
52,001	53,000	-	1	1	2	-	1	1	3	2	1	1	1	14	2,626	37,896
53,001	54,000	-	2	2	2	1	1	1	2	-	2	2	1	16	2,642	38,752
54,001	55,000	2	1	1	1	-	1	1	-	-	4	2	3	16	2,658	39,624
55,001	56,000	-	-	-	1	2	1	-	2	1	-	-	1	8	2,666	40,068
56,001	57,000	-	-	1	2	1	-	2	1	1	1	1	1	11	2,677	40,690
57,001	58,000	2	3	3	1	1	1	1	-	4	1	1	1	19	2,696	41,782
58,001	59,000	2	-	-	1	1	2	1	1	1	1	1	-	11	2,707	42,426
59,001	60,000	-	1	2	-	1	1	2	-	1	3	2	-	13	2,720	43,199
60,001	61,000	-	-	1	-	-	-	-	2	-	2	-	1	6	2,726	43,562
61,001	62,000	1	2	1	2	1	1	1	-	1	1	2	-	13	2,739	44,362
62,001	63,000	2	-	2	2	-	-	-	4	2	-	2	-	14	2,753	45,237
63,001	64,000	-	2	1	1	1	2	1	2	1	1	1	-	13	2,766	46,062
64,001	65,000	2	-	1	-	1	-	3	-	-	-	-	1	8	2,774	46,578
65,001	66,000	1	-	-	2	3	1	1	-	2	-	1	2	13	2,787	47,430
66,001	67,000	-	1	4	2	-	3	2	-	2	2	1	1	18	2,805	48,627
67,001	68,000	3	-	1	1	2	1	-	2	-	1	3	1	15	2,820	49,639
68,001	69,000	1	1	2	-	1	-	1	-	1	-	1	-	8	2,828	50,187
69,001	70,000	1	-	-	1	2	-	1	1	-	-	1	-	7	2,835	50,674
70,001	71,000	-	1	2	1	1	-	1	-	-	2	1	2	11	2,846	51,449
71,001	72,000	2	1	-	-	2	2	2	-	-	1	1	-	11	2,857	52,236
72,001	73,000	-	-	2	2	-	2	1	1	1	1	-	1	11	2,868	53,033
73,001	74,000	1	2	-	1	2	1	-	1	1	1	1	1	12	2,880	53,915
74,001	75,000	1	2	1	-	2	2	-	1	2	2	-	-	13	2,893	54,884
75,001	76,000	-	2	-	2	-	-	2	1	2	-	-	2	11	2,904	55,714
76,001	77,000	-	2	1	-	-	-	3	2	-	2	1	1	12	2,916	56,632
77,001	78,000	-	2	2	-	1	2	1	-	-	1	-	2	11	2,927	57,485
78,001	79,000	1	-	-	2	-	3	1	2	-	1	1	1	12	2,939	58,427
79,001	80,000	-	1	-	-	1	-	1	2	-	-	1	1	7	2,946	58,983
80,001	81,000	-	-	1	1	2	-	-	-	-	-	1	-	5	2,951	59,386

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-5
Page 8
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
81,001	82,000	-	1	2	1	1	-	-	2	1	2	1	1	12	2,963	60,364
82,001	83,000	-	1	-	-	-	-	-	1	-	1	-	-	3	2,966	60,611
83,001	84,000	1	-	2	-	-	-	-	-	-	-	1	-	4	2,970	60,945
84,001	85,000	1	2	1	-	1	1	-	2	1	1	1	2	13	2,983	62,044
85,001	86,000	-	1	-	1	1	1	-	1	1	-	1	1	8	2,991	62,728
86,001	87,000	1	1	3	1	-	-	-	1	3	-	4	-	14	3,005	63,939
87,001	88,000	1	-	-	-	2	1	1	-	1	-	1	1	8	3,013	64,639
88,001	89,000	1	1	1	1	2	1	1	-	1	-	2	2	13	3,026	65,789
89,001	90,000	4	-	-	2	-	-	-	-	1	1	2	-	10	3,036	66,684
90,001	91,000	3	4	1	2	1	1	-	2	-	1	2	-	17	3,053	68,223
91,001	92,000	-	1	-	1	1	-	-	-	-	2	-	-	5	3,058	68,680
92,001	93,000	1	-	-	-	1	2	1	1	2	-	-	-	8	3,066	69,420
93,001	94,000	-	-	2	-	2	-	1	-	1	3	-	2	11	3,077	70,449
94,001	95,000	2	1	1	1	1	-	-	1	-	-	1	5	13	3,090	71,677
95,001	96,000	-	1	-	-	-	-	-	1	-	-	-	1	3	3,093	71,964
96,001	97,000	-	3	2	-	1	-	-	-	-	-	2	1	9	3,102	72,832
97,001	98,000	-	1	1	1	-	-	-	2	2	-	1	-	8	3,110	73,612
98,001	99,000	1	1	-	2	1	1	-	2	-	1	-	-	9	3,119	74,499
99,001	100,000	-	-	-	-	-	-	1	2	2	-	-	2	7	3,126	75,195
170,252	170,252	1	-	-	-	-	-	-	-	-	-	-	-	1	3,127	75,366
224,994	224,994	1	-	-	-	-	-	-	-	-	-	-	-	1	3,128	75,591
226,463	226,463	1	-	-	-	-	-	-	-	-	-	-	-	1	3,129	75,817
149,221	149,221	1	-	-	-	-	-	-	-	-	-	-	-	1	3,130	75,966
135,658	135,658	1	-	-	-	-	-	-	-	-	-	-	-	1	3,131	76,102
127,579	127,579	1	-	-	-	-	-	-	-	-	-	-	-	1	3,132	76,230
106659	106,659	1	-	-	-	-	-	-	-	-	-	-	-	1	3,133	76,336
111,078	111,078	1	-	-	-	-	-	-	-	-	-	-	-	1	3,134	76,447
135,377	135,377	1	-	-	-	-	-	-	-	-	-	-	-	1	3,135	76,583
135,496	135,496	1	-	-	-	-	-	-	-	-	-	-	-	1	3,136	76,718
322,892	322,892	1	-	-	-	-	-	-	-	-	-	-	-	1	3,137	77,041
302,994	302,994	1	-	-	-	-	-	-	-	-	-	-	-	1	3,138	77,344
173,639	173,639	1	-	-	-	-	-	-	-	-	-	-	-	1	3,139	77,518
135266	135,266	1	-	-	-	-	-	-	-	-	-	-	-	1	3,140	77,653
116,235	116,235	1	-	-	-	-	-	-	-	-	-	-	-	1	3,141	77,769
1,350,560	1,350,560	1	-	-	-	-	-	-	-	-	-	-	-	1	3,142	79,120
569,746	569,746	1	-	-	-	-	-	-	-	-	-	-	-	1	3,143	79,690
170,542	170,542	1	-	-	-	-	-	-	-	-	-	-	-	1	3,144	79,860
121,685	121,685	1	-	-	-	-	-	-	-	-	-	-	-	1	3,145	79,982
118,704	118,704	1	-	-	-	-	-	-	-	-	-	-	-	1	3,146	80,101
119,215	119,215	1	-	-	-	-	-	-	-	-	-	-	-	1	3,147	80,220
248,142	248,142	1	-	-	-	-	-	-	-	-	-	-	-	1	3,148	80,468

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-5
Page 8
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
127,698	127,698	1	-	-	-	-	-	-	-	-	-	-	-	1	3,149	80,596
149,546	149,546	1	-	-	-	-	-	-	-	-	-	-	-	1	3,150	80,745
193,372	193,372	1	-	-	-	-	-	-	-	-	-	-	-	1	3,151	80,938
361,428	361,428	1	-	-	-	-	-	-	-	-	-	-	-	1	3,152	81,300
418,257	418,257	1	-	-	-	-	-	-	-	-	-	-	-	1	3,153	81,718
125,703	125,703	1	-	-	-	-	-	-	-	-	-	-	-	1	3,154	81,844
162,959	162,959	1	-	-	-	-	-	-	-	-	-	-	-	1	3,155	82,007
112,030	112,030	1	-	-	-	-	-	-	-	-	-	-	-	1	3,156	82,119
112,966	112,966	1	-	-	-	-	-	-	-	-	-	-	-	1	3,157	82,232
112,822	112,822	1	-	-	-	-	-	-	-	-	-	-	-	1	3,158	82,345
119,133	119,133	1	-	-	-	-	-	-	-	-	-	-	-	1	3,159	82,464
153,445	153,445	1	-	-	-	-	-	-	-	-	-	-	-	1	3,160	82,617
128,286	128,286	1	-	-	-	-	-	-	-	-	-	-	-	1	3,161	82,746
143,799	143,799	1	-	-	-	-	-	-	-	-	-	-	-	1	3,162	82,889
222,674	222,674	1	-	-	-	-	-	-	-	-	-	-	-	1	3,163	83,112
302,330	302,330	1	-	-	-	-	-	-	-	-	-	-	-	1	3,164	83,414
112,758	112,758	1	-	-	-	-	-	-	-	-	-	-	-	1	3,165	83,527
125,474	125,474	1	-	-	-	-	-	-	-	-	-	-	-	1	3,166	83,653
122,591	122,591	1	-	-	-	-	-	-	-	-	-	-	-	1	3,167	83,775
450,352	450,352	1	-	-	-	-	-	-	-	-	-	-	-	1	3,168	84,225
169,070	169,070	1	-	-	-	-	-	-	-	-	-	-	-	1	3,169	84,395
171,421	171,421	-	1	-	-	-	-	-	-	-	-	-	-	1	3,170	84,566
165,998	165,998	-	1	-	-	-	-	-	-	-	-	-	-	1	3,171	84,732
124,482	124,482	-	1	-	-	-	-	-	-	-	-	-	-	1	3,172	84,856
161,622	161,622	-	1	-	-	-	-	-	-	-	-	-	-	1	3,173	85,018
112,293	112,293	-	1	-	-	-	-	-	-	-	-	-	-	1	3,174	85,130
136,790	136,790	-	1	-	-	-	-	-	-	-	-	-	-	1	3,175	85,267
146,932	146,932	-	1	-	-	-	-	-	-	-	-	-	-	1	3,176	85,414
139,435	139,435	-	1	-	-	-	-	-	-	-	-	-	-	1	3,177	85,554
136,448	136,448	-	1	-	-	-	-	-	-	-	-	-	-	1	3,178	85,690
143,480	143,480	-	1	-	-	-	-	-	-	-	-	-	-	1	3,179	85,833
172,348	172,348	-	1	-	-	-	-	-	-	-	-	-	-	1	3,180	86,006
134,247	134,247	-	1	-	-	-	-	-	-	-	-	-	-	1	3,181	86,140
123,564	123,564	-	1	-	-	-	-	-	-	-	-	-	-	1	3,182	86,264
3,140,089	3,140,089	-	1	-	-	-	-	-	-	-	-	-	-	1	3,183	89,404
652,539	652,539	-	1	-	-	-	-	-	-	-	-	-	-	1	3,184	90,056
126,477	126,477	-	1	-	-	-	-	-	-	-	-	-	-	1	3,185	90,183
438,990	438,990	-	1	-	-	-	-	-	-	-	-	1	-	2	3,187	91,061
186,168	186,168	-	1	-	-	-	-	-	-	-	-	-	-	1	3,188	91,247
164,143	164,143	-	1	-	-	-	-	-	-	-	-	-	-	1	3,189	91,411
113,551	113,551	-	1	-	-	-	-	-	-	-	-	-	-	1	3,190	91,525

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-5
Page 8
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
424,802	424,802	-	1	-	-	-	-	-	-	-	-	-	-	1	3,191	91,949
156,003	156,003	-	1	-	-	-	-	-	-	-	-	-	-	1	3,192	92,105
127,919	127,919	-	1	-	-	-	-	-	-	-	-	-	-	1	3,193	92,233
124,451	124,451	-	1	-	-	-	-	-	-	-	-	-	-	1	3,194	92,358
126,474	126,474	-	1	-	-	-	-	-	-	-	-	-	-	1	3,195	92,484
256,600	256,600	-	1	-	-	-	-	-	-	-	-	-	-	1	3,196	92,741
163,791	163,791	-	1	-	-	-	-	-	-	-	-	-	-	1	3,197	92,905
220,370	220,370	-	1	-	-	-	-	-	-	-	-	-	-	1	3,198	93,125
104,150	104,150	-	1	-	-	-	-	-	-	-	-	-	-	1	3,199	93,229
155,703	155,703	-	1	-	-	-	-	-	-	-	-	-	-	1	3,200	93,385
144,518	144,518	-	1	-	-	-	-	-	-	-	-	-	-	1	3,201	93,529
172,761	172,761	-	1	-	-	-	-	-	-	-	-	-	-	1	3,202	93,702
101,891	101,891	-	1	-	-	-	-	-	-	-	-	-	-	1	3,203	93,804
125,783	125,783	-	1	-	-	-	-	-	-	-	-	-	-	1	3,204	93,930
587,098	587,098	-	1	-	-	-	-	-	-	-	-	-	-	1	3,205	94,517
143,373	143,373	-	1	-	-	-	-	-	-	-	-	-	-	1	3,206	94,660
279,959	279,959	-	1	-	-	-	-	-	-	-	-	-	-	1	3,207	94,940
404,562	404,562	-	1	-	-	-	-	-	-	-	-	-	-	1	3,208	95,345
423,287	423,287	-	1	-	-	-	-	-	-	-	-	-	-	1	3,209	95,768
552,673	552,673	-	1	-	-	-	-	-	-	-	-	-	-	1	3,210	96,321
177,621	177,621	-	1	-	-	-	-	-	-	-	-	-	-	1	3,211	96,498
105,821	105,821	-	1	-	-	-	-	-	-	-	-	-	-	1	3,212	96,604
204,322	204,322	-	-	1	-	-	-	-	-	-	-	-	-	1	3,213	96,809
197,996	197,996	-	-	1	-	-	-	-	-	-	-	-	-	1	3,214	97,007
200,316	200,316	-	-	1	-	-	-	-	-	-	-	-	-	1	3,215	97,207
126,107	126,107	-	-	1	-	-	-	-	-	-	-	-	-	1	3,216	97,333
132,356	132,356	-	-	1	-	-	-	-	-	-	-	-	-	1	3,217	97,465
149,178	149,178	-	-	1	-	-	-	-	-	-	-	-	-	1	3,218	97,614
147,719	147,719	-	-	1	-	-	-	-	-	-	-	-	-	1	3,219	97,762
143,593	143,593	-	-	1	-	-	-	-	-	-	-	-	-	1	3,220	97,906
162,803	162,803	-	-	1	-	-	-	-	-	-	-	-	-	1	3,221	98,069
142,942	142,942	-	-	1	-	-	-	-	-	-	-	-	-	1	3,222	98,212
547,412	547,412	-	-	1	-	-	-	-	-	-	-	-	-	1	3,223	98,759
432,159	432,159	-	-	1	-	-	-	-	-	-	-	-	-	1	3,224	99,191
341,826	341,826	-	-	1	-	-	-	-	-	-	-	-	-	1	3,225	99,533
119,999	119,999	-	-	1	-	-	-	-	-	-	-	-	-	1	3,226	99,653
561,988	561,988	-	-	1	-	-	-	-	-	-	-	-	-	1	3,227	100,215
191,297	191,297	-	-	1	-	-	-	-	-	-	-	-	-	1	3,228	100,406
176,791	176,791	-	-	1	-	-	-	-	-	-	-	-	-	1	3,229	100,583
110,809	110,809	-	-	1	-	-	-	-	-	-	-	-	-	1	3,230	100,694
165,664	165,664	-	-	1	-	-	-	-	-	-	-	-	-	1	3,231	100,859

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-5
Page 8
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
400,467	400,467	-	-	1	-	-	-	-	-	-	-	-	-	1	3,232	101,260
151,654	151,654	-	-	1	-	-	-	-	-	-	-	-	-	1	3,233	101,412
128,702	128,702	-	-	1	-	-	-	-	-	-	-	-	-	1	3,234	101,540
132,433	132,433	-	-	1	-	-	-	-	-	-	-	-	-	1	3,235	101,673
130,088	130,088	-	-	1	-	-	-	-	-	-	-	-	-	1	3,236	101,803
248,194	248,194	-	-	1	-	-	-	-	-	-	-	-	-	1	3,237	102,051
114,857	114,857	-	-	1	-	-	-	-	-	-	-	-	-	1	3,238	102,166
145,757	145,757	-	-	1	-	-	-	-	-	-	-	-	-	1	3,239	102,312
206,751	206,751	-	-	1	-	-	-	-	-	-	-	-	-	1	3,240	102,518
162,255	162,255	-	-	1	-	-	-	-	-	-	-	-	-	1	3,241	102,681
121,826	121,826	-	-	1	-	-	-	-	-	-	-	-	-	1	3,242	102,802
151,581	151,581	-	-	1	-	-	-	-	-	-	-	-	-	1	3,243	102,954
116,678	116,678	-	-	1	-	-	-	-	-	-	-	-	-	1	3,244	103,071
110,191	110,191	-	-	1	-	-	-	-	-	-	-	-	-	1	3,245	103,181
130,287	130,287	-	-	1	-	-	-	-	-	-	-	-	-	1	3,246	103,311
378,060	378,060	-	-	1	-	-	-	-	-	-	-	-	-	1	3,247	103,689
145,898	145,898	-	-	1	-	-	-	-	-	-	-	-	-	1	3,248	103,835
231,693	231,693	-	-	1	-	-	-	-	-	-	-	-	-	1	3,249	104,067
113,985	113,985	-	-	1	-	-	-	-	-	-	-	-	-	1	3,250	104,181
107,063	107,063	-	-	1	-	-	-	-	-	-	-	-	-	1	3,251	104,288
360,316	360,316	-	-	1	-	-	-	-	-	-	-	-	-	1	3,252	104,648
254,559	254,559	-	-	1	-	-	-	-	-	-	-	-	-	1	3,253	104,903
694,550	694,550	-	-	1	-	-	-	-	-	-	-	-	-	1	3,254	105,597
181,458	181,458	-	-	1	-	-	-	-	-	-	-	-	-	1	3,255	105,779
117,327	117,327	-	-	1	-	-	-	-	-	-	-	-	-	1	3,256	105,896
963,977	963,977	-	-	-	1	-	-	-	-	-	-	-	-	1	3,257	106,860
216,033	216,033	-	-	-	1	-	-	-	-	-	-	-	-	1	3,258	107,076
179,995	179,995	-	-	-	1	-	-	-	-	-	-	-	-	1	3,259	107,256
262,464	262,464	-	-	-	1	-	-	-	-	-	-	-	-	1	3,260	107,519
102,249	102,249	-	-	-	1	-	-	-	-	-	-	-	-	1	3,261	107,621
151,263	151,263	-	-	-	1	-	-	-	-	-	-	-	-	1	3,262	107,772
125,541	125,541	-	-	-	1	-	-	-	-	-	-	-	-	1	3,263	107,898
123,607	123,607	-	-	-	1	-	-	-	-	-	-	-	-	1	3,264	108,021
160,348	160,348	-	-	-	1	-	-	-	-	-	-	-	-	1	3,265	108,182
127,206	127,206	-	-	-	1	-	-	-	-	-	-	-	-	1	3,266	108,309
591,397	591,397	-	-	-	1	-	-	-	-	-	-	-	-	1	3,267	108,900
411,790	411,790	-	-	-	1	-	-	-	-	-	-	-	-	1	3,268	109,312
701,984	701,984	-	-	-	1	-	-	-	-	-	-	-	-	1	3,269	110,014
183,677	183,677	-	-	-	1	-	-	-	-	-	-	-	-	1	3,270	110,198
159,519	159,519	-	-	-	1	-	-	-	-	-	-	-	-	1	3,271	110,357
125,030	125,030	-	-	-	1	-	-	-	-	-	-	-	-	1	3,272	110,482

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-5
Page 8
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
466,098	466,098	-	-	-	1	-	-	-	-	-	-	-	-	1	3,273	110,948
151,416	151,416	-	-	-	1	-	-	-	-	-	-	-	-	1	3,274	111,100
142,118	142,118	-	-	-	1	-	-	-	-	-	-	-	-	1	3,275	111,242
138,079	138,079	-	-	-	1	-	-	-	-	-	-	-	-	1	3,276	111,380
132,815	132,815	-	-	-	1	-	-	-	-	-	-	-	-	1	3,277	111,513
244,583	244,583	-	-	-	1	-	-	-	-	-	-	-	-	1	3,278	111,757
161,570	161,570	-	-	-	1	-	-	-	-	-	-	-	-	1	3,279	111,919
203,425	203,425	-	-	-	1	-	-	-	-	-	-	-	-	1	3,280	112,122
152,425	152,425	-	-	-	1	-	-	-	-	-	-	-	-	1	3,281	112,275
127,151	127,151	-	-	-	1	-	-	-	-	-	-	-	-	1	3,282	112,402
253,411	253,411	-	-	-	1	-	-	-	-	-	-	-	-	1	3,283	112,655
101,527	101,527	-	-	-	1	-	-	-	-	-	-	-	-	1	3,284	112,757
109,018	109,018	-	-	-	1	-	-	-	-	-	-	-	-	1	3,285	112,866
126,095	126,095	-	-	-	1	-	-	-	-	-	-	-	-	1	3,286	112,992
107,739	107,739	-	-	-	1	-	-	-	-	-	-	-	-	1	3,287	113,100
111,920	111,920	-	-	-	1	-	-	-	-	-	-	-	-	1	3,288	113,212
120,032	120,032	-	-	-	1	-	-	-	-	-	-	-	-	1	3,289	113,332
389,523	389,523	-	-	-	1	-	-	-	-	-	-	-	-	1	3,290	113,721
178,872	178,872	-	-	-	1	-	-	-	-	-	-	-	-	1	3,291	113,900
108,878	108,878	-	-	-	1	-	-	-	-	-	-	-	-	1	3,292	114,009
226,805	226,805	-	-	-	1	-	-	-	-	-	-	-	-	1	3,293	114,236
117,232	117,232	-	-	-	1	-	-	-	-	-	-	-	-	1	3,294	114,353
101,857	101,857	-	-	-	1	-	-	-	-	-	-	-	-	1	3,295	114,455
412,374	412,374	-	-	-	1	-	-	-	-	-	-	-	-	1	3,296	114,867
163,929	163,929	-	-	-	1	-	-	-	-	-	-	-	-	1	3,297	115,031
255,743	255,743	-	-	-	1	-	-	-	-	-	-	-	-	1	3,298	115,287
101,873	101,873	-	-	-	1	-	-	-	-	-	-	-	-	1	3,299	115,389
167,176	167,176	-	-	-	1	-	-	-	-	-	-	-	-	1	3,300	115,556
114,377	114,377	-	-	-	1	-	-	-	-	-	-	-	-	1	3,301	115,670
266,173	266,173	-	-	-	1	-	-	-	-	-	-	-	-	1	3,302	115,936
597,279	597,279	-	-	-	1	-	-	-	-	-	-	-	-	1	3,303	116,534
176,889	176,889	-	-	-	1	-	-	-	-	-	-	-	-	1	3,304	116,711
103,865	103,865	-	-	-	1	-	-	-	-	-	-	-	-	1	3,305	116,814
104,860	104,860	-	-	-	-	1	-	-	-	-	-	-	-	1	3,306	116,919
184,757	184,757	-	-	-	-	1	-	-	-	-	-	-	-	1	3,307	117,104
181,997	181,997	-	-	-	-	1	-	-	-	-	-	-	-	1	3,308	117,286
245,387	245,387	-	-	-	-	1	-	-	-	-	-	-	-	1	3,309	117,531
113,627	113,627	-	-	-	-	1	-	-	-	-	-	-	-	1	3,310	117,645
145,228	145,228	-	-	-	-	1	-	-	-	-	-	-	-	1	3,311	117,790
157,371	157,371	-	-	-	-	1	-	-	-	-	-	-	-	1	3,312	117,948
202,124	202,124	-	-	-	-	1	-	-	-	-	-	-	-	1	3,313	118,150

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-5
Page 8
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
119,310	119,310	-	-	-	-	1	-	-	-	-	-	-	-	1	3,314	118,269
119,013	119,013	-	-	-	-	1	-	-	-	-	-	-	-	1	3,315	118,388
116,317	116,317	-	-	-	-	1	-	-	-	-	-	-	-	1	3,316	118,504
130,128	130,128	-	-	-	-	1	-	-	-	-	-	-	-	1	3,317	118,635
192,849	192,849	-	-	-	-	1	-	-	-	-	-	-	-	1	3,318	118,827
173,199	173,199	-	-	-	-	1	-	-	-	-	-	-	-	1	3,319	119,001
1,165,340	1,165,340	-	-	-	-	1	-	-	-	-	-	-	-	1	3,320	120,166
552,749	552,749	-	-	-	-	1	-	-	-	-	-	-	-	1	3,321	120,719
778,980	778,980	-	-	-	-	1	-	-	-	-	-	-	-	1	3,322	121,498
170,995	170,995	-	-	-	-	1	-	-	-	-	-	-	1	2	3,324	121,840
237,691	237,691	-	-	-	-	1	-	-	-	-	-	-	-	1	3,325	122,077
100,291	100,291	-	-	-	-	1	-	-	-	-	-	-	-	1	3,326	122,178
198,798	198,798	-	-	-	-	1	-	-	-	-	-	-	-	1	3,327	122,376
200,267	200,267	-	-	-	-	1	-	-	-	-	-	-	-	1	3,328	122,577
568,684	568,684	-	-	-	-	1	-	-	-	-	-	-	-	1	3,329	123,145
588,025	588,025	-	-	-	-	1	-	-	-	-	-	-	-	1	3,330	123,733
107,464	107,464	-	-	-	-	1	-	-	-	-	-	-	-	1	3,331	123,841
445,698	445,698	-	-	-	-	1	-	-	-	-	-	-	-	1	3,332	124,287
142,721	142,721	-	-	-	-	1	-	-	-	-	-	-	-	1	3,333	124,429
157,117	157,117	-	-	-	-	1	-	-	-	-	-	-	-	1	3,334	124,586
151,737	151,737	-	-	-	-	1	-	-	-	-	-	-	-	1	3,335	124,738
147,869	147,869	-	-	-	-	1	-	-	-	-	-	-	-	1	3,336	124,886
309,589	309,589	-	-	-	-	1	-	-	-	-	-	-	-	1	3,337	125,196
186,566	186,566	-	-	-	-	1	-	-	-	-	-	-	-	1	3,338	125,382
266,369	266,369	-	-	-	-	1	-	-	-	-	-	-	-	1	3,339	125,649
207,376	207,376	-	-	-	-	1	-	-	-	-	-	-	-	1	3,340	125,856
143,012	143,012	-	-	-	-	1	-	-	-	-	-	-	-	1	3,341	125,999
101,989	101,989	-	-	-	-	1	-	-	-	-	-	-	-	1	3,342	126,101
327,210	327,210	-	-	-	-	1	-	-	-	-	-	-	-	1	3,343	126,428
185,877	185,877	-	-	-	-	1	-	-	-	-	-	-	-	1	3,344	126,614
155,048	155,048	-	-	-	-	1	-	-	-	-	-	-	-	1	3,345	126,769
193,996	193,996	-	-	-	-	1	-	-	-	-	-	-	-	1	3,346	126,963
149,273	149,273	-	-	-	-	1	-	-	-	-	-	-	-	1	3,347	127,112
100,918	100,918	-	-	-	-	1	-	-	-	-	-	-	-	1	3,348	127,213
115,414	115,414	-	-	-	-	1	-	-	-	-	-	-	-	1	3,349	127,329
152,508	152,508	-	-	-	-	1	-	-	-	-	-	-	-	1	3,350	127,481
105,282	105,282	-	-	-	-	1	-	-	-	-	-	-	-	1	3,351	127,586
453,596	453,596	-	-	-	-	1	-	-	-	-	-	-	-	1	3,352	128,040
203,994	203,994	-	-	-	-	1	-	-	-	-	-	-	-	1	3,353	128,244
122,031	122,031	-	-	-	-	1	-	-	-	-	-	-	-	1	3,354	128,366
291,347	291,347	-	-	-	-	1	-	-	-	-	-	-	-	1	3,355	128,657

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-5
Page 8
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
117,199	117,199	-	-	-	-	1	-	-	-	-	-	-	-	1	3,356	128,775
119,283	119,283	-	-	-	-	1	-	-	-	-	-	-	-	1	3,357	128,894
600,930	600,930	-	-	-	-	1	-	-	-	-	-	-	-	1	3,358	129,495
3,002,365	3,002,365	-	-	-	-	1	-	-	-	-	-	-	-	1	3,359	132,497
1,608,400	1,608,400	-	-	-	-	1	-	-	-	-	-	-	-	1	3,360	134,106
113,312	113,312	-	-	-	-	1	-	-	-	-	-	-	-	1	3,361	134,219
130,333	130,333	-	-	-	-	1	-	-	-	-	-	-	-	1	3,362	134,349
166,365	166,365	-	-	-	-	1	-	-	-	-	-	-	-	1	3,363	134,516
331,709	331,709	-	-	-	-	1	-	-	-	-	-	-	-	1	3,364	134,847
665,306	665,306	-	-	-	-	1	-	-	-	-	-	-	-	1	3,365	135,513
203,786	203,786	-	-	-	-	1	-	-	-	-	-	-	-	1	3,366	135,716
320,820	320,820	-	-	-	-	-	1	-	-	-	-	-	-	1	3,367	136,037
184,304	184,304	-	-	-	-	-	1	-	-	-	-	-	-	1	3,368	136,222
100,300	100,300	-	-	-	-	-	1	-	-	-	-	-	-	1	3,369	136,322
215,997	215,997	-	-	-	-	-	1	-	-	-	-	-	-	1	3,370	136,538
245,409	245,409	-	-	-	-	-	1	-	-	-	-	-	-	1	3,371	136,783
124,093	124,093	-	-	-	-	-	1	-	-	-	-	-	-	1	3,372	136,907
190,765	190,765	-	-	-	-	-	1	-	-	-	-	-	-	1	3,373	137,098
111,660	111,660	-	-	-	-	-	1	-	-	-	-	-	-	1	3,374	137,210
134,544	134,544	-	-	-	-	-	1	-	-	-	-	-	-	1	3,375	137,344
131,484	131,484	-	-	-	-	-	1	-	-	-	-	-	-	1	3,376	137,476
115,099	115,099	-	-	-	-	-	1	-	-	-	-	-	-	1	3,377	137,591
162,950	162,950	-	-	-	-	-	1	-	-	-	-	-	-	1	3,378	137,754
187,790	187,790	-	-	-	-	-	1	-	-	-	-	-	-	1	3,379	137,942
4,156,020	4,156,020	-	-	-	-	-	1	-	-	-	-	-	-	1	3,380	142,098
723,984	723,984	-	-	-	-	-	1	-	-	-	-	-	-	1	3,381	142,822
585,987	585,987	-	-	-	-	-	1	-	-	-	-	-	-	1	3,382	143,408
453,495	453,495	-	-	-	-	-	1	-	-	-	-	-	-	1	3,383	143,861
146,997	146,997	-	-	-	-	-	1	-	-	-	-	-	-	1	3,384	144,008
456,005	456,005	-	-	-	-	-	1	-	-	-	-	-	-	1	3,385	144,464
227,739	227,739	-	-	-	-	-	1	-	-	-	-	-	-	1	3,386	144,692
175,687	175,687	-	-	-	-	-	1	-	-	-	-	-	-	1	3,387	144,868
308,068	308,068	-	-	-	-	-	1	-	-	-	-	-	-	1	3,388	145,176
600,343	600,343	-	-	-	-	-	1	-	-	-	-	-	-	1	3,389	145,776
620,192	620,192	-	-	-	-	-	1	-	-	-	-	-	-	1	3,390	146,396
393,964	393,964	-	-	-	-	-	1	-	-	-	-	-	-	1	3,391	146,790
133,941	133,941	-	-	-	-	-	1	-	-	-	-	-	-	1	3,392	146,924
166,380	166,380	-	-	-	-	-	1	-	-	-	-	-	-	1	3,393	147,090
163,834	163,834	-	-	-	-	-	1	-	-	-	-	-	-	1	3,394	147,254
128,292	128,292	-	-	-	-	-	1	-	-	-	-	-	-	1	3,395	147,383
271,137	271,137	-	-	-	-	-	1	-	-	-	-	-	-	1	3,396	147,654

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-5
Page 8
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
117,098	117,098	-	-	-	-	-	1	-	-	-	-	-	-	1	3,397	147,771
215,908	215,908	-	-	-	-	-	1	-	-	-	-	-	-	1	3,398	147,987
268,416	268,416	-	-	-	-	-	1	-	-	-	-	-	-	1	3,399	148,255
202,791	202,791	-	-	-	-	-	1	-	-	-	-	-	-	1	3,400	148,458
143,440	143,440	-	-	-	-	-	1	-	-	-	-	-	-	1	3,401	148,601
104,829	104,829	-	-	-	-	-	1	-	-	-	-	-	-	1	3,402	148,706
102,678	102,678	-	-	-	-	-	1	-	-	-	-	-	-	1	3,403	148,809
236,500	236,500	-	-	-	-	-	1	-	-	-	-	-	-	1	3,404	149,045
261,491	261,491	-	-	-	-	-	1	-	-	-	-	-	-	1	3,405	149,307
153,105	153,105	-	-	-	-	-	1	-	-	-	-	-	-	1	3,406	149,460
228,994	228,994	-	-	-	-	-	1	-	-	-	-	-	-	1	3,407	149,689
151,266	151,266	-	-	-	-	-	1	-	-	-	-	-	-	1	3,408	149,840
130,156	130,156	-	-	-	-	-	1	-	-	-	-	-	-	1	3,409	149,970
137,513	137,513	-	-	-	-	-	1	-	-	-	-	-	-	1	3,410	150,108
100,499	100,499	-	-	-	-	-	1	-	-	-	-	-	-	1	3,411	150,208
403,432	403,432	-	-	-	-	-	1	-	-	-	-	-	-	1	3,412	150,612
170,649	170,649	-	-	-	-	-	1	-	-	-	-	-	-	1	3,413	150,782
115,145	115,145	-	-	-	-	-	1	-	-	-	-	-	-	1	3,414	150,898
280,308	280,308	-	-	-	-	-	1	-	-	-	-	-	-	1	3,415	151,178
120,654	120,654	-	-	-	-	-	1	-	-	-	-	-	-	1	3,416	151,299
605,297	605,297	-	-	-	-	-	1	-	-	-	-	-	-	1	3,417	151,904
4,820,719	4,820,719	-	-	-	-	-	1	-	-	-	-	-	-	1	3,418	156,725
1,807,076	1,807,076	-	-	-	-	-	1	-	-	-	-	-	-	1	3,419	158,532
100,024	100,024	-	-	-	-	-	1	-	-	-	-	-	-	1	3,420	158,632
153,181	153,181	-	-	-	-	-	1	-	-	-	-	-	-	1	3,421	158,785
150,770	150,770	-	-	-	-	-	1	-	-	-	-	-	-	1	3,422	158,936
245,941	245,941	-	-	-	-	-	1	-	-	-	-	-	-	1	3,423	159,182
589,981	589,981	-	-	-	-	-	1	-	-	-	-	-	-	1	3,424	159,772
211,559	211,559	-	-	-	-	-	1	-	-	-	-	-	-	1	3,425	159,983
138,584	138,584	-	-	-	-	-	-	1	-	-	-	-	-	1	3,426	160,122
220,994	220,994	-	-	-	-	-	-	1	-	-	-	-	-	1	3,427	160,343
289,596	289,596	-	-	-	-	-	-	1	-	-	-	-	-	1	3,428	160,632
103,620	103,620	-	-	-	-	-	-	1	-	-	-	-	-	1	3,429	160,736
157,233	157,233	-	-	-	-	-	-	1	-	-	-	-	-	1	3,430	160,893
200,698	200,698	-	-	-	-	-	-	1	-	-	-	-	-	1	3,431	161,094
113,220	113,220	-	-	-	-	-	-	1	-	-	-	-	-	1	3,432	161,207
124,705	124,705	-	-	-	-	-	-	1	-	-	-	-	-	1	3,433	161,332
121,602	121,602	-	-	-	-	-	-	1	-	-	-	-	-	1	3,434	161,453
197,506	197,506	-	-	-	-	-	-	1	-	-	-	-	-	1	3,435	161,651
194,201	194,201	-	-	-	-	-	-	1	-	-	-	-	-	1	3,436	161,845
223,767	223,767	-	-	-	-	-	-	1	-	-	-	-	-	1	3,437	162,069

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-5
Page 8
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
445,177	445,177	-	-	-	-	-	-	1	-	-	-	-	-	1	3,438	162,514
184,497	184,497	-	-	-	-	-	-	1	-	-	-	-	-	1	3,439	162,699
134,997	134,997	-	-	-	-	-	-	1	-	-	-	-	-	1	3,440	162,834
717,983	717,983	-	-	-	-	-	-	1	-	-	-	-	-	1	3,441	163,551
820,869	820,869	-	-	-	-	-	-	1	-	-	-	-	-	1	3,442	164,372
844,981	844,981	-	-	-	-	-	-	1	-	-	-	-	-	1	3,443	165,217
1,047,975	1,047,975	-	-	-	-	-	-	1	-	-	-	-	-	1	3,444	166,265
894,955	894,955	-	-	-	-	-	-	1	-	-	-	-	-	1	3,445	167,160
304,974	304,974	-	-	-	-	-	-	1	-	-	-	-	-	1	3,446	167,465
185,525	185,525	-	-	-	-	-	-	1	-	-	-	-	-	1	3,447	167,651
192,648	192,648	-	-	-	-	-	-	1	-	-	-	-	-	1	3,448	167,843
637,675	637,675	-	-	-	-	-	-	1	-	-	-	-	-	1	3,449	168,481
658,038	658,038	-	-	-	-	-	-	1	-	-	-	-	-	1	3,450	169,139
353,443	353,443	-	-	-	-	-	-	1	-	-	-	-	-	1	3,451	169,493
243,242	243,242	-	-	-	-	-	-	1	-	-	-	-	-	1	3,452	169,736
137,286	137,286	-	-	-	-	-	-	1	-	-	-	-	-	1	3,453	169,873
266,482	266,482	-	-	-	-	-	-	1	-	-	-	-	-	1	3,454	170,140
455,114	455,114	-	-	-	-	-	-	1	-	-	-	-	-	1	3,455	170,595
145,329	145,329	-	-	-	-	-	-	1	-	-	-	-	-	1	3,456	170,740
194,792	194,792	-	-	-	-	-	-	1	-	-	-	-	-	1	3,457	170,935
191,190	191,190	-	-	-	-	-	-	1	-	-	-	-	-	1	3,458	171,126
137,476	137,476	-	-	-	-	-	-	1	-	-	-	-	-	1	3,459	171,263
396,795	396,795	-	-	-	-	-	-	1	-	-	-	-	-	1	3,460	171,660
157,545	157,545	-	-	-	-	-	-	1	-	-	-	-	-	1	3,461	171,818
115,442	115,442	-	-	-	-	-	-	1	-	-	-	-	-	1	3,462	171,933
199,395	199,395	-	-	-	-	-	-	1	-	-	-	-	-	1	3,463	172,133
302,045	302,045	-	-	-	-	-	-	1	-	-	-	-	-	1	3,464	172,435
172,280	172,280	-	-	-	-	-	-	1	-	-	-	-	-	1	3,465	172,607
224,850	224,850	-	-	-	-	-	-	1	-	-	-	-	-	1	3,466	172,832
160,526	160,526	-	-	-	-	-	-	1	-	-	-	-	-	1	3,467	172,992
296,748	296,748	-	-	-	-	-	-	1	-	-	-	-	-	1	3,468	173,289
166,270	166,270	-	-	-	-	-	-	1	-	-	-	-	-	1	3,469	173,455
125,516	125,516	-	-	-	-	-	-	1	-	-	-	-	-	1	3,470	173,581
161,071	161,071	-	-	-	-	-	-	1	-	-	-	-	-	1	3,471	173,742
100,297	100,297	-	-	-	-	-	-	1	-	-	-	-	-	1	3,472	173,842
455,276	455,276	-	-	-	-	-	-	1	-	-	-	-	-	1	3,473	174,298
136,720	136,720	-	-	-	-	-	-	1	-	-	-	-	-	1	3,474	174,434
141,565	141,565	-	-	-	-	-	-	1	-	-	-	-	-	1	3,475	174,576
253,108	253,108	-	-	-	-	-	-	1	-	-	-	-	-	1	3,476	174,829
120,023	120,023	-	-	-	-	-	-	1	-	-	-	-	-	1	3,477	174,949
129,513	129,513	-	-	-	-	-	-	1	-	-	-	-	-	1	3,478	175,078

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-5
Page 8
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
427,471	427,471	-	-	-	-	-	-	1	-	-	-	-	-	1	3,479	175,506
2,709,989	2,709,989	-	-	-	-	-	-	1	-	-	-	-	-	1	3,480	178,216
5,552,339	5,552,339	-	-	-	-	-	-	1	-	-	-	-	-	1	3,481	183,768
105,707	105,707	-	-	-	-	-	-	1	-	-	-	-	-	1	3,482	183,874
111,106	111,106	-	-	-	-	-	-	1	-	-	-	-	-	1	3,483	183,985
174,836	174,836	-	-	-	-	-	-	1	-	-	-	-	-	1	3,484	184,160
259,361	259,361	-	-	-	-	-	-	1	-	-	-	-	-	1	3,485	184,419
544,037	544,037	-	-	-	-	-	-	1	-	-	-	-	-	1	3,486	184,963
178,594	178,594	-	-	-	-	-	-	1	-	-	-	-	-	1	3,487	185,142
104,125	104,125	-	-	-	-	-	-	1	-	-	-	-	-	1	3,488	185,246
294,682	294,682	-	-	-	-	-	-	-	1	-	-	-	-	1	3,489	185,541
328,049	328,049	-	-	-	-	-	-	-	1	-	-	-	-	1	3,490	185,869
147,856	147,856	-	-	-	-	-	-	-	1	-	-	-	-	1	3,491	186,017
251,995	251,995	-	-	-	-	-	-	-	1	-	-	-	-	1	3,492	186,269
193,023	193,023	-	-	-	-	-	-	-	1	-	-	-	-	1	3,493	186,462
135,150	135,150	-	-	-	-	-	-	-	1	-	-	-	-	1	3,494	186,597
208,031	208,031	-	-	-	-	-	-	-	1	-	-	-	-	1	3,495	186,805
122,242	122,242	-	-	-	-	-	-	-	1	-	-	-	-	1	3,496	186,927
152,419	152,419	-	-	-	-	-	-	-	1	-	-	-	-	1	3,497	187,079
162,763	162,763	-	-	-	-	-	-	-	1	-	-	-	-	1	3,498	187,242
203,275	203,275	-	-	-	-	-	-	-	1	-	-	-	-	1	3,499	187,446
111,742	111,742	-	-	-	-	-	-	-	1	-	-	-	-	1	3,500	187,557
2,105,573	2,105,573	-	-	-	-	-	-	-	1	-	-	-	-	1	3,501	189,663
2,108,859	2,108,859	-	-	-	-	-	-	-	1	-	-	-	-	1	3,502	191,772
1,314,969	1,314,969	-	-	-	-	-	-	-	1	-	-	-	-	1	3,503	193,087
1,373,940	1,373,940	-	-	-	-	-	-	-	1	-	-	-	-	1	3,504	194,461
190,997	190,997	-	-	-	-	-	-	-	1	-	-	-	-	1	3,505	194,652
425,990	425,990	-	-	-	-	-	-	-	1	-	-	-	-	1	3,506	195,078
848,981	848,981	-	-	-	-	-	-	-	1	-	-	-	-	1	3,507	195,927
1,353,504	1,353,504	-	-	-	-	-	-	-	1	-	-	-	-	1	3,508	197,280
234,303	234,303	-	-	-	-	-	-	-	1	-	-	-	-	1	3,509	197,514
149,050	149,050	-	-	-	-	-	-	-	1	-	-	-	-	1	3,510	197,663
326,751	326,751	-	-	-	-	-	-	-	1	-	-	-	-	1	3,511	197,990
538,828	538,828	-	-	-	-	-	-	-	1	-	-	-	-	1	3,512	198,529
555,914	555,914	-	-	-	-	-	-	-	1	-	-	-	-	1	3,513	199,085
367,153	367,153	-	-	-	-	-	-	-	1	-	-	-	-	1	3,514	199,452
129,556	129,556	-	-	-	-	-	-	-	1	-	-	-	-	1	3,515	199,582
162,310	162,310	-	-	-	-	-	-	-	1	-	-	-	-	1	3,516	199,744
157,958	157,958	-	-	-	-	-	-	-	1	-	-	-	-	1	3,517	199,902
334,564	334,564	-	-	-	-	-	-	-	1	-	-	-	-	1	3,518	200,236
137,776	137,776	-	-	-	-	-	-	-	1	-	-	-	-	1	3,519	200,374

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-5
Page 8
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
381,010	381,010	-	-	-	-	-	-	-	1	-	-	-	-	1	3,520	200,755
285,376	285,376	-	-	-	-	-	-	-	1	-	-	-	-	1	3,521	201,041
222,022	222,022	-	-	-	-	-	-	-	1	-	-	-	-	1	3,522	201,263
176,626	176,626	-	-	-	-	-	-	-	1	-	-	-	-	1	3,523	201,439
181,755	181,755	-	-	-	-	-	-	-	1	-	-	-	-	1	3,524	201,621
227,647	227,647	-	-	-	-	-	-	-	1	-	-	-	-	1	3,525	201,849
208,857	208,857	-	-	-	-	-	-	-	1	-	-	-	-	1	3,526	202,058
180,996	180,996	-	-	-	-	-	-	-	1	-	-	-	-	1	3,527	202,239
110,093	110,093	-	-	-	-	-	-	-	1	-	-	-	-	1	3,528	202,349
169,150	169,150	-	-	-	-	-	-	-	1	-	-	-	-	1	3,529	202,518
109,551	109,551	-	-	-	-	-	-	-	1	-	-	-	-	1	3,530	202,627
142,862	142,862	-	-	-	-	-	-	-	1	-	-	-	-	1	3,531	202,770
116,917	116,917	-	-	-	-	-	-	-	1	-	-	-	-	1	3,532	202,887
361,944	361,944	-	-	-	-	-	-	-	1	-	-	-	-	1	3,533	203,249
125,351	125,351	-	-	-	-	-	-	-	1	-	-	-	-	1	3,534	203,374
140,848	140,848	-	-	-	-	-	-	-	1	-	-	-	-	1	3,535	203,515
262,813	262,813	-	-	-	-	-	-	-	1	-	-	-	-	1	3,536	203,778
120,657	120,657	-	-	-	-	-	-	-	1	-	-	-	-	1	3,537	203,899
517,838	517,838	-	-	-	-	-	-	-	1	-	-	-	-	1	3,538	204,417
5,102,142	5,102,142	-	-	-	-	-	-	-	1	-	-	-	-	1	3,539	209,519
2,345,318	2,345,318	-	-	-	-	-	-	-	1	-	-	-	-	1	3,540	211,864
545,943	545,943	-	-	-	-	-	-	-	1	-	-	-	-	1	3,541	212,410
124,889	124,889	-	-	-	-	-	-	-	1	-	-	-	-	1	3,542	212,535
251,297	251,297	-	-	-	-	-	-	-	1	-	-	-	-	1	3,543	212,786
554,301	554,301	-	-	-	-	-	-	-	1	-	-	-	-	1	3,544	213,340
166,527	166,527	-	-	-	-	-	-	-	1	-	-	-	-	1	3,545	213,507
394,016	394,016	-	-	-	-	-	-	-	-	1	-	-	-	1	3,546	213,901
135,043	135,043	-	-	-	-	-	-	-	-	1	-	-	-	1	3,547	214,036
258,993	258,993	-	-	-	-	-	-	-	-	1	-	-	-	1	3,548	214,295
155,525	155,525	-	-	-	-	-	-	-	-	1	-	-	-	1	3,549	214,451
100,805	100,805	-	-	-	-	-	-	-	-	1	-	-	-	1	3,550	214,551
164,483	164,483	-	-	-	-	-	-	-	-	1	-	-	-	1	3,551	214,716
184,791	184,791	-	-	-	-	-	-	-	-	1	-	-	-	1	3,552	214,901
107,057	107,057	-	-	-	-	-	-	-	-	1	-	-	-	1	3,553	215,008
113,884	113,884	-	-	-	-	-	-	-	-	1	-	-	-	1	3,554	215,122
110,567	110,567	-	-	-	-	-	-	-	-	1	-	-	-	1	3,555	215,232
165,811	165,811	-	-	-	-	-	-	-	-	1	-	-	-	1	3,556	215,398
185,195	185,195	-	-	-	-	-	-	-	-	1	-	-	-	1	3,557	215,583
159,697	159,697	-	-	-	-	-	-	-	-	1	-	-	-	1	3,558	215,743
186,642	186,642	-	-	-	-	-	-	-	-	1	-	-	-	1	3,559	215,929
241,994	241,994	-	-	-	-	-	-	-	-	1	-	-	-	1	3,560	216,171

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-5
Page 8
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
2,159,840	2,159,840	-	-	-	-	-	-	-	-	1	-	-	-	1	3,561	218,331
114,579	114,579	-	-	-	-	-	-	-	-	1	-	-	-	1	3,562	218,446
146,568	146,568	-	-	-	-	-	-	-	-	1	-	-	-	1	3,563	218,592
225,994	225,994	-	-	-	-	-	-	-	-	1	-	-	-	1	3,564	218,818
606,986	606,986	-	-	-	-	-	-	-	-	1	-	-	-	1	3,565	219,425
440,991	440,991	-	-	-	-	-	-	-	-	1	-	-	-	1	3,566	219,866
352,215	352,215	-	-	-	-	-	-	-	-	1	-	-	-	1	3,567	220,219
328,890	328,890	-	-	-	-	-	-	-	-	1	-	-	-	1	3,568	220,548
1,053,973	1,053,973	-	-	-	-	-	-	-	-	1	-	-	-	1	3,569	221,602
259,814	259,814	-	-	-	-	-	-	-	-	1	-	-	-	1	3,570	221,861
100,667	100,667	-	-	-	-	-	-	-	-	1	-	-	-	1	3,571	221,962
176,455	176,455	-	-	-	-	-	-	-	-	1	-	-	-	1	3,572	222,138
623,414	623,414	-	-	-	-	-	-	-	-	1	-	-	-	1	3,573	222,762
644,404	644,404	-	-	-	-	-	-	-	-	1	-	-	-	1	3,574	223,406
351,065	351,065	-	-	-	-	-	-	-	-	1	-	-	-	1	3,575	223,757
138,767	138,767	-	-	-	-	-	-	-	-	1	-	-	-	1	3,576	223,896
115,269	115,269	-	-	-	-	-	-	-	-	1	-	-	-	1	3,577	224,011
414,835	414,835	-	-	-	-	-	-	-	-	1	-	-	-	1	3,578	224,426
128,907	128,907	-	-	-	-	-	-	-	-	1	-	-	-	1	3,579	224,555
162,102	162,102	-	-	-	-	-	-	-	-	1	-	-	-	1	3,580	224,717
160,520	160,520	-	-	-	-	-	-	-	-	1	-	-	-	1	3,581	224,878
383,060	383,060	-	-	-	-	-	-	-	-	1	-	-	-	1	3,582	225,261
100,979	100,979	-	-	-	-	-	-	-	-	1	-	-	-	1	3,583	225,362
113,333	113,333	-	-	-	-	-	-	-	-	1	-	-	-	1	3,584	225,475
130,422	130,422	-	-	-	-	-	-	-	-	1	-	-	-	1	3,585	225,606
167,712	167,712	-	-	-	-	-	-	-	-	1	-	-	-	1	3,586	225,773
341,685	341,685	-	-	-	-	-	-	-	-	1	-	-	-	1	3,587	226,115
234,695	234,695	-	-	-	-	-	-	-	-	1	-	-	-	1	3,588	226,350
192,947	192,947	-	-	-	-	-	-	-	-	1	-	-	-	1	3,589	226,543
116,170	116,170	-	-	-	-	-	-	-	-	1	-	-	-	1	3,590	226,659
125,379	125,379	-	-	-	-	-	-	-	-	1	-	-	-	1	3,591	226,784
139,021	139,021	-	-	-	-	-	-	-	-	1	-	-	-	1	3,592	226,923
110,797	110,797	-	-	-	-	-	-	-	-	1	-	-	-	1	3,593	227,034
112,740	112,740	-	-	-	-	-	-	-	-	1	-	-	-	1	3,594	227,147
166,386	166,386	-	-	-	-	-	-	-	-	1	-	-	-	1	3,595	227,313
284,510	284,510	-	-	-	-	-	-	-	-	1	-	-	-	1	3,596	227,598
181,581	181,581	-	-	-	-	-	-	-	-	1	-	-	-	1	3,597	227,779
152,058	152,058	-	-	-	-	-	-	-	-	1	-	-	-	1	3,598	227,931
178,165	178,165	-	-	-	-	-	-	-	-	1	-	-	-	1	3,599	228,109
142,415	142,415	-	-	-	-	-	-	-	-	1	-	-	-	1	3,600	228,252
143,529	143,529	-	-	-	-	-	-	-	-	1	-	-	-	1	3,601	228,395

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-5
Page 8
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
131,616	131,616	-	-	-	-	-	-	-	-	1	-	-	-	1	3,602	228,527
170,769	170,769	-	-	-	-	-	-	-	-	1	-	-	-	1	3,603	228,698
495,375	495,375	-	-	-	-	-	-	-	-	1	-	-	-	1	3,604	229,193
129,890	129,890	-	-	-	-	-	-	-	-	1	-	-	-	1	3,605	229,323
115,974	115,974	-	-	-	-	-	-	-	-	1	-	-	-	1	3,606	229,439
259,024	259,024	-	-	-	-	-	-	-	-	1	-	-	-	1	3,607	229,698
126,811	126,811	-	-	-	-	-	-	-	-	1	-	-	-	1	3,608	229,825
422,605	422,605	-	-	-	-	-	-	-	-	1	-	-	-	1	3,609	230,247
5,957,067	5,957,067	-	-	-	-	-	-	-	-	1	-	-	-	1	3,610	236,204
2,497,236	2,497,236	-	-	-	-	-	-	-	-	1	-	-	-	1	3,611	238,702
112,954	112,954	-	-	-	-	-	-	-	-	1	-	-	-	1	3,612	238,815
124,038	124,038	-	-	-	-	-	-	-	-	1	-	-	-	1	3,613	238,939
115,313	115,313	-	-	-	-	-	-	-	-	1	-	-	-	1	3,614	239,054
277,695	277,695	-	-	-	-	-	-	-	-	1	-	-	-	1	3,615	239,332
742,780	742,780	-	-	-	-	-	-	-	-	1	-	-	-	1	3,616	240,074
204,230	204,230	-	-	-	-	-	-	-	-	1	-	-	-	1	3,617	240,279
174,432	174,432	-	-	-	-	-	-	-	-	-	1	-	-	1	3,618	240,453
151,458	151,458	-	-	-	-	-	-	-	-	-	1	-	-	1	3,619	240,605
200,995	200,995	-	-	-	-	-	-	-	-	-	1	-	-	1	3,620	240,806
112,431	112,431	-	-	-	-	-	-	-	-	-	1	-	-	1	3,621	240,918
150,782	150,782	-	-	-	-	-	-	-	-	-	1	-	-	1	3,622	241,069
146,847	146,847	-	-	-	-	-	-	-	-	-	1	-	-	1	3,623	241,216
102,950	102,950	-	-	-	-	-	-	-	-	-	1	-	-	1	3,624	241,319
107,491	107,491	-	-	-	-	-	-	-	-	-	1	-	-	1	3,625	241,426
104,948	104,948	-	-	-	-	-	-	-	-	-	1	-	-	1	3,626	241,531
204,588	204,588	-	-	-	-	-	-	-	-	-	1	-	-	1	3,627	241,736
158,932	158,932	-	-	-	-	-	-	-	-	-	1	-	-	1	3,628	241,895
147,801	147,801	-	-	-	-	-	-	-	-	-	1	-	-	1	3,629	242,042
154,745	154,745	-	-	-	-	-	-	-	-	-	1	-	-	1	3,630	242,197
296,115	296,115	-	-	-	-	-	-	-	-	-	1	-	-	1	3,631	242,493
240,512	240,512	-	-	-	-	-	-	-	-	-	1	-	-	1	3,632	242,734
117,951	117,951	-	-	-	-	-	-	-	-	-	1	-	-	1	3,633	242,852
138,997	138,997	-	-	-	-	-	-	-	-	-	1	-	-	1	3,634	242,991
362,991	362,991	-	-	-	-	-	-	-	-	-	1	-	-	1	3,635	243,354
344,993	344,993	-	-	-	-	-	-	-	-	-	1	-	-	1	3,636	243,699
273,166	273,166	-	-	-	-	-	-	-	-	-	1	-	-	1	3,637	243,972
256,655	256,655	-	-	-	-	-	-	-	-	-	1	-	-	1	3,638	244,228
1,074,973	1,074,973	-	-	-	-	-	-	-	-	-	1	-	-	1	3,639	245,303
224,535	224,535	-	-	-	-	-	-	-	-	-	1	-	-	1	3,640	245,528
173,832	173,832	-	-	-	-	-	-	-	-	-	1	-	-	1	3,641	245,702
567,353	567,353	-	-	-	-	-	-	-	-	-	1	-	-	1	3,642	246,269

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-5
Page 8
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
238,034	238,034	-	-	-	-	-	-	-	-	-	1	-	-	1	3,643	246,507
585,718	585,718	-	-	-	-	-	-	-	-	-	1	-	-	1	3,644	247,093
404,947	404,947	-	-	-	-	-	-	-	-	-	1	-	-	1	3,645	247,498
120,409	120,409	-	-	-	-	-	-	-	-	-	1	-	-	1	3,646	247,618
151,293	151,293	-	-	-	-	-	-	-	-	-	1	-	-	1	3,647	247,770
142,617	142,617	-	-	-	-	-	-	-	-	-	1	-	-	1	3,648	247,912
311,416	311,416	-	-	-	-	-	-	-	-	-	1	-	-	1	3,649	248,224
101,864	101,864	-	-	-	-	-	-	-	-	-	1	-	-	1	3,650	248,325
116,767	116,767	-	-	-	-	-	-	-	-	-	1	-	-	1	3,651	248,442
112,327	112,327	-	-	-	-	-	-	-	-	-	1	-	-	1	3,652	248,555
297,412	297,412	-	-	-	-	-	-	-	-	-	1	-	-	1	3,653	248,852
206,442	206,442	-	-	-	-	-	-	-	-	-	1	-	-	1	3,654	249,058
180,565	180,565	-	-	-	-	-	-	-	-	-	1	-	-	1	3,655	249,239
111,938	111,938	-	-	-	-	-	-	-	-	-	1	-	-	1	3,656	249,351
169,410	169,410	-	-	-	-	-	-	-	-	-	1	-	-	1	3,657	249,520
263,792	263,792	-	-	-	-	-	-	-	-	-	1	-	-	1	3,658	249,784
185,039	185,039	-	-	-	-	-	-	-	-	-	1	-	-	1	3,659	249,969
113,309	113,309	-	-	-	-	-	-	-	-	-	1	-	-	1	3,660	250,082
120,905	120,905	-	-	-	-	-	-	-	-	-	1	-	-	1	3,661	250,203
350,909	350,909	-	-	-	-	-	-	-	-	-	1	-	-	1	3,662	250,554
125,272	125,272	-	-	-	-	-	-	-	-	-	1	-	-	1	3,663	250,680
101,144	101,144	-	-	-	-	-	-	-	-	-	1	-	-	1	3,664	250,781
263,189	263,189	-	-	-	-	-	-	-	-	-	1	-	-	1	3,665	251,044
117,667	117,667	-	-	-	-	-	-	-	-	-	1	-	-	1	3,666	251,162
402,826	402,826	-	-	-	-	-	-	-	-	-	1	-	-	1	3,667	251,564
115,154	115,154	-	-	-	-	-	-	-	-	-	1	-	-	1	3,668	251,680
5,332,972	5,332,972	-	-	-	-	-	-	-	-	-	1	-	-	1	3,669	257,012
2,287,188	2,287,188	-	-	-	-	-	-	-	-	-	1	-	-	1	3,670	259,300
433,940	433,940	-	-	-	-	-	-	-	-	-	1	-	-	1	3,671	259,734
121,679	121,679	-	-	-	-	-	-	-	-	-	1	-	-	1	3,672	259,855
195,747	195,747	-	-	-	-	-	-	-	-	-	1	-	-	1	3,673	260,051
121,872	121,872	-	-	-	-	-	-	-	-	-	1	-	-	1	3,674	260,173
244,035	244,035	-	-	-	-	-	-	-	-	-	1	-	-	1	3,675	260,417
650,476	650,476	-	-	-	-	-	-	-	-	-	1	-	-	1	3,676	261,067
162,962	162,962	-	-	-	-	-	-	-	-	-	1	-	-	1	3,677	261,230
165,676	165,676	-	-	-	-	-	-	-	-	-	-	1	-	1	3,678	261,396
237,994	237,994	-	-	-	-	-	-	-	-	-	-	1	-	1	3,679	261,634
148,625	148,625	-	-	-	-	-	-	-	-	-	-	1	-	1	3,680	261,783
118,998	118,998	-	-	-	-	-	-	-	-	-	-	1	-	1	3,681	261,902
178,175	178,175	-	-	-	-	-	-	-	-	-	-	1	-	1	3,682	262,080
189,874	189,874	-	-	-	-	-	-	-	-	-	-	1	-	1	3,683	262,270

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-5
Page 8
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
107,651	107,651	-	-	-	-	-	-	-	-	-	-	1	-	1	3,684	262,377
136,102	136,102	-	-	-	-	-	-	-	-	-	-	1	-	1	3,685	262,513
133,311	133,311	-	-	-	-	-	-	-	-	-	-	1	-	1	3,686	262,647
312,564	312,564	-	-	-	-	-	-	-	-	-	-	1	-	1	3,687	262,959
139,355	139,355	-	-	-	-	-	-	-	-	-	-	1	-	1	3,688	263,099
156,174	156,174	-	-	-	-	-	-	-	-	-	-	1	-	1	3,689	263,255
183,227	183,227	-	-	-	-	-	-	-	-	-	-	1	-	1	3,690	263,438
1,452,813	1,452,813	-	-	-	-	-	-	-	-	-	-	1	-	1	3,691	264,891
1,132,326	1,132,326	-	-	-	-	-	-	-	-	-	-	1	-	1	3,692	266,023
528,986	528,986	-	-	-	-	-	-	-	-	-	-	1	-	1	3,693	266,552
265,995	265,995	-	-	-	-	-	-	-	-	-	-	1	-	1	3,694	266,818
182,995	182,995	-	-	-	-	-	-	-	-	-	-	1	-	1	3,695	267,001
131,548	131,548	-	-	-	-	-	-	-	-	-	-	1	-	1	3,696	267,133
112,115	112,115	-	-	-	-	-	-	-	-	-	-	1	-	1	3,697	267,245
195,144	195,144	-	-	-	-	-	-	-	-	-	-	1	-	1	3,698	267,440
112,495	112,495	-	-	-	-	-	-	-	-	-	-	1	-	1	3,699	267,553
608,471	608,471	-	-	-	-	-	-	-	-	-	-	1	-	1	3,700	268,161
649,307	649,307	-	-	-	-	-	-	-	-	-	-	1	-	1	3,701	268,810
257,430	257,430	-	-	-	-	-	-	-	-	-	-	1	-	1	3,702	269,068
186,899	186,899	-	-	-	-	-	-	-	-	-	-	1	-	1	3,703	269,255
325,735	325,735	-	-	-	-	-	-	-	-	-	-	1	-	1	3,704	269,580
136,206	136,206	-	-	-	-	-	-	-	-	-	-	1	-	1	3,705	269,717
165,526	165,526	-	-	-	-	-	-	-	-	-	-	1	-	1	3,706	269,882
167,730	167,730	-	-	-	-	-	-	-	-	-	-	1	-	1	3,707	270,050
288,920	288,920	-	-	-	-	-	-	-	-	-	-	1	-	1	3,708	270,339
105,111	105,111	-	-	-	-	-	-	-	-	-	-	1	-	1	3,709	270,444
121,973	121,973	-	-	-	-	-	-	-	-	-	-	1	-	1	3,710	270,566
109,135	109,135	-	-	-	-	-	-	-	-	-	-	1	-	1	3,711	270,675
296,087	296,087	-	-	-	-	-	-	-	-	-	-	1	-	1	3,712	270,971
165,144	165,144	-	-	-	-	-	-	-	-	-	-	1	-	1	3,713	271,136
181,311	181,311	-	-	-	-	-	-	-	-	-	-	1	-	1	3,714	271,318
116,094	116,094	-	-	-	-	-	-	-	-	-	-	1	-	1	3,715	271,434
166,497	166,497	-	-	-	-	-	-	-	-	-	-	1	-	1	3,716	271,600
258,461	258,461	-	-	-	-	-	-	-	-	-	-	1	-	1	3,717	271,859
167,806	167,806	-	-	-	-	-	-	-	-	-	-	1	-	1	3,718	272,026
246,890	246,890	-	-	-	-	-	-	-	-	-	-	1	-	1	3,719	272,273
133,553	133,553	-	-	-	-	-	-	-	-	-	-	1	-	1	3,720	272,407
174,300	174,300	-	-	-	-	-	-	-	-	-	-	1	-	1	3,721	272,581
298,771	298,771	-	-	-	-	-	-	-	-	-	-	1	-	1	3,722	272,880
108,452	108,452	-	-	-	-	-	-	-	-	-	-	1	-	1	3,723	272,988
125,370	125,370	-	-	-	-	-	-	-	-	-	-	1	-	1	3,724	273,114

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-5
Page 8
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
385,459	385,459	-	-	-	-	-	-	-	-	-	-	1	-	1	3,725	273,499
4,490,384	4,490,384	-	-	-	-	-	-	-	-	-	-	1	-	1	3,726	277,990
2,130,710	2,130,710	-	-	-	-	-	-	-	-	-	-	1	-	1	3,727	280,120
212,851	212,851	-	-	-	-	-	-	-	-	-	-	1	-	1	3,728	280,333
129,483	129,483	-	-	-	-	-	-	-	-	-	-	1	-	1	3,729	280,463
561,740	561,740	-	-	-	-	-	-	-	-	-	-	1	-	1	3,730	281,024
195,168	195,168	-	-	-	-	-	-	-	-	-	-	1	-	1	3,731	281,220
206,770	206,770	-	-	-	-	-	-	-	-	-	-	-	1	1	3,732	281,426
158,127	158,127	-	-	-	-	-	-	-	-	-	-	-	1	1	3,733	281,584
107,011	107,011	-	-	-	-	-	-	-	-	-	-	-	1	1	3,734	281,691
165,514	165,514	-	-	-	-	-	-	-	-	-	-	-	1	1	3,735	281,857
145,470	145,470	-	-	-	-	-	-	-	-	-	-	-	1	1	3,736	282,002
100,750	100,750	-	-	-	-	-	-	-	-	-	-	-	1	1	3,737	282,103
129,657	129,657	-	-	-	-	-	-	-	-	-	-	-	1	1	3,738	282,233
127,368	127,368	-	-	-	-	-	-	-	-	-	-	-	1	1	3,739	282,360
172,893	172,893	-	-	-	-	-	-	-	-	-	-	-	1	1	3,740	282,533
138,945	138,945	-	-	-	-	-	-	-	-	-	-	-	1	1	3,741	282,672
168,807	168,807	-	-	-	-	-	-	-	-	-	-	-	1	1	3,742	282,841
118,457	118,457	-	-	-	-	-	-	-	-	-	-	-	1	1	3,743	282,959
573,020	573,020	-	-	-	-	-	-	-	-	-	-	-	1	1	3,744	283,532
133,011	133,011	-	-	-	-	-	-	-	-	-	-	-	1	1	3,745	283,665
335,448	335,448	-	-	-	-	-	-	-	-	-	-	-	1	1	3,746	284,001
334,631	334,631	-	-	-	-	-	-	-	-	-	-	-	1	1	3,747	284,335
147,440	147,440	-	-	-	-	-	-	-	-	-	-	-	1	1	3,748	284,483
125,755	125,755	-	-	-	-	-	-	-	-	-	-	-	1	1	3,749	284,609
127,995	127,995	-	-	-	-	-	-	-	-	-	-	-	1	1	3,750	284,737
203,995	203,995	-	-	-	-	-	-	-	-	-	-	-	1	1	3,751	284,941
182,116	182,116	-	-	-	-	-	-	-	-	-	-	-	1	1	3,752	285,123
105,842	105,842	-	-	-	-	-	-	-	-	-	-	-	1	1	3,753	285,229
594,513	594,513	-	-	-	-	-	-	-	-	-	-	-	1	1	3,754	285,823
598,302	598,302	-	-	-	-	-	-	-	-	-	-	-	1	1	3,755	286,421
340,854	340,854	-	-	-	-	-	-	-	-	-	-	-	1	1	3,756	286,762
304,528	304,528	-	-	-	-	-	-	-	-	-	-	-	1	1	3,757	287,067
350,951	350,951	-	-	-	-	-	-	-	-	-	-	-	1	1	3,758	287,418
159,020	159,020	-	-	-	-	-	-	-	-	-	-	-	1	1	3,759	287,577
153,472	153,472	-	-	-	-	-	-	-	-	-	-	-	1	1	3,760	287,730
150,675	150,675	-	-	-	-	-	-	-	-	-	-	-	1	1	3,761	287,881
227,932	227,932	-	-	-	-	-	-	-	-	-	-	-	1	1	3,762	288,109
123,435	123,435	-	-	-	-	-	-	-	-	-	-	-	1	1	3,763	288,232
196,662	196,662	-	-	-	-	-	-	-	-	-	-	-	1	1	3,764	288,429
141,311	141,311	-	-	-	-	-	-	-	-	-	-	-	1	1	3,765	288,570

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-5
Page 8
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
127,377	127,377	-	-	-	-	-	-	-	-	-	-	-	1	1	3,766	288,698
104,015	104,015	-	-	-	-	-	-	-	-	-	-	-	1	1	3,767	288,802
149,748	149,748	-	-	-	-	-	-	-	-	-	-	-	1	1	3,768	288,951
284,033	284,033	-	-	-	-	-	-	-	-	-	-	-	1	1	3,769	289,235
110,876	110,876	-	-	-	-	-	-	-	-	-	-	-	1	1	3,770	289,346
134,263	134,263	-	-	-	-	-	-	-	-	-	-	-	1	1	3,771	289,480
377,656	377,656	-	-	-	-	-	-	-	-	-	-	-	1	1	3,772	289,858
119,188	119,188	-	-	-	-	-	-	-	-	-	-	-	1	1	3,773	289,977
108,498	108,498	-	-	-	-	-	-	-	-	-	-	-	1	1	3,774	290,086
248,965	248,965	-	-	-	-	-	-	-	-	-	-	-	1	1	3,775	290,335
388,911	388,911	-	-	-	-	-	-	-	-	-	-	-	1	1	3,776	290,724
5,336,449	5,336,449	-	-	-	-	-	-	-	-	-	-	-	1	1	3,777	296,060
2,393,756	2,393,756	-	-	-	-	-	-	-	-	-	-	-	1	1	3,778	298,454
210,959	210,959	-	-	-	-	-	-	-	-	-	-	-	1	1	3,779	298,665
130,884	130,884	-	-	-	-	-	-	-	-	-	-	-	1	1	3,780	298,796
303,004	303,004	-	-	-	-	-	-	-	-	-	-	-	1	1	3,781	299,099
646,910	646,910	-	-	-	-	-	-	-	-	-	-	-	1	1	3,782	299,746
208,123	208,123	-	-	-	-	-	-	-	-	-	-	-	1	1	3,783	299,954
168,871	168,871	-	-	-	-	-	-	-	-	-	-	-	1	1	3,784	300,123
210,959	210,959	-	-	-	-	-	-	-	-	-	-	-	1	1	3,785	300,334
130,884	130,884	-	-	-	-	-	-	-	-	-	-	-	1	1	3,786	300,465
303,004	303,004	-	-	-	-	-	-	-	-	-	-	-	1	1	3,787	300,768
646,910	646,910	-	-	-	-	-	-	-	-	-	-	-	1	1	3,788	301,414
208,123	208,123	-	-	-	-	-	-	-	-	-	-	-	1	1	3,789	301,623
168,871	168,871	-	-	-	-	-	-	-	-	-	-	-	1	1	3,790	301,791
109,010	109,010	1	-	-	-	-	-	-	-	-	-	-	-	1	3,791	301,900
109,009	109,009	(1)	-	-	-	-	-	-	-	-	-	-	-	(1)	3,790	301,791
201,699	201,699	-	-	-	-	1	-	-	-	-	-	-	-	1	3,791	301,993
309,990	309,990	-	-	-	-	-	1	-	-	-	-	-	-	1	3,792	302,303
107,234	107,234	-	-	-	-	-	-	1	-	-	-	-	-	1	3,793	302,410
363,434	363,434	-	-	-	-	-	-	1	-	-	-	-	-	1	3,794	302,774
195,242	195,242	-	-	-	-	-	-	-	1	-	-	-	-	1	3,795	302,969
229,177	229,177	-	-	-	-	-	-	-	1	-	-	-	-	1	3,796	303,198
682,073	682,073	-	-	-	-	-	-	-	-	1	-	-	-	1	3,797	303,880
150,117	150,117	-	-	-	-	-	-	-	-	1	-	-	-	1	3,798	304,030
375,330	375,330	-	-	-	-	-	-	-	-	1	-	-	-	1	3,799	304,406
192,803	192,803	-	-	-	-	-	-	-	-	-	1	-	-	1	3,800	304,599
384,431	384,431	-	-	-	-	-	-	-	-	-	1	-	-	1	3,801	304,983
115,127	115,127	-	-	-	-	-	-	-	-	-	1	-	-	1	3,802	305,098
177,229	177,229	-	-	-	-	-	-	-	-	-	-	1	-	1	3,803	305,275
761,365	761,365	-	-	-	-	-	-	-	-	-	-	1	-	1	3,804	306,037

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-5
Page 8
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
367,192	367,192	-	-	-	-	-	-	-	-	-	-	1	-	1	3,805	306,404
209,729	209,729	-	-	-	-	-	-	-	-	-	-	-	1	1	3,806	306,614
351,900	351,900	-	-	-	-	-	-	-	-	-	-	-	1	1	3,807	306,965
110,362	110,362	-	-	-	-	-	-	-	-	-	-	-	1	1	3,808	307,076
	-													-	3,808	307,076
	Totals	308	313	315	315	320	308	305	341	315	319	330	319	3,808		

Average Usage	80,640
Median Usage	16,500
Average # Customers	317
Change in Number of Customers	11

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 3 Inch Commercial

Exhibit
Schedule H-5
Page 9
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	2	1	1	1	1	1	1	1	1	1	-	-	11	11	-
1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	-
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	-
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	-
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	-
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	-
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	-
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	-
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	-
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	-
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	-
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	-
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	-
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	-
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	-
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	-
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	-
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	-
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	-
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	-
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	-
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	-
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	-
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	-
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	-
24,001	25,000	-	-	-	-	-	-	1	-	-	-	-	-	1	12	25
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	25
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	25
27,001	28,000	-	-	-	-	-	-	-	1	-	-	-	-	1	13	52
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	52
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	52
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	52
31,001	32,000	1	-	-	-	-	-	-	-	-	-	-	-	1	14	84
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	84
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	84
34,001	35,000	1	-	-	-	-	-	-	-	-	-	-	-	1	15	118
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	118
36,001	37,000	-	-	-	-	-	-	-	1	-	-	-	1	2	17	191
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	191
38,001	39,000	-	-	1	1	-	-	1	-	-	1	-	-	4	21	345

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 3 Inch Commercial

Exhibit
Schedule H-5
Page 9
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,001	40,000	-	-	-	-	-	1	-	-	1	-	-	-	2	23	424
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	424
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	424
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	424
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	424
44,001	45,000	-	-	-	-	1	-	-	-	-	-	1	-	2	25	513
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25	513
46,001	47,000	-	1	-	-	-	-	-	-	-	-	-	-	1	26	560
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	26	560
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	26	560
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	26	560
50,001	51,000	1	-	-	-	-	-	-	-	-	-	-	-	1	27	610
51,001	52,000	-	-	-	-	-	1	-	-	-	-	-	-	1	28	662
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28	662
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28	662
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28	662
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28	662
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28	662
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28	662
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28	662
59,001	60,000	-	-	-	1	-	-	-	-	-	-	-	-	1	29	721
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	29	721
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	29	721
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	29	721
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	29	721
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	29	721
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	29	721
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	29	721
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	29	721
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	29	721
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	29	721
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	29	721
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	29	721
72,001	73,000	-	-	1	-	-	-	-	-	-	-	-	-	1	30	794
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	30	794
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	30	794
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	30	794
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	30	794
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	30	794
78,001	79,000	-	-	-	-	-	-	-	-	-	-	1	-	1	31	872

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 3 Inch Commercial

Exhibit
Schedule H-5
Page 9
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	31	872
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	31	872
81,001	82,000	-	1	-	-	-	-	-	-	-	-	-	-	1	32	954
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	954
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	954
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	954
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	1	1	33	1,039
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	33	1,039
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	33	1,039
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	33	1,039
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	33	1,039
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	33	1,039
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	33	1,039
92,001	93,000	-	-	-	-	-	-	-	-	-	1	-	-	1	34	1,132
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	34	1,132
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	34	1,132
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	34	1,132
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	34	1,132
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	34	1,132
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	34	1,132
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	34	1,132
170,869	170,869	1	-	-	-	-	-	-	-	-	-	-	-	1	35	1,302
116,592	116,592	-	1	-	-	-	-	-	-	-	-	-	-	1	36	1,419
161,627	161,627	-	1	-	-	-	-	-	-	-	-	-	-	1	37	1,581
123,652	123,652	-	-	1	-	-	-	-	-	-	-	-	-	1	38	1,704
193,212	193,212	-	-	1	-	-	-	-	-	-	-	-	-	1	39	1,897
163,748	163,748	-	-	-	1	-	-	-	-	-	-	-	-	1	40	2,061
129,255	129,255	-	-	-	1	-	-	-	-	-	-	-	-	1	41	2,190
196,998	196,998	-	-	-	-	1	-	-	-	-	-	-	-	1	42	2,387
155,965	155,965	-	-	-	-	1	-	-	-	-	-	-	-	1	43	2,543
365,695	365,695	-	-	-	-	1	-	-	-	-	-	-	-	1	44	2,909
171,631	171,631	-	-	-	-	-	1	-	-	-	-	-	-	1	45	3,081
311,807	311,807	-	-	-	-	-	1	-	-	-	-	-	-	1	46	3,393
279,634	279,634	-	-	-	-	-	-	1	-	-	-	-	-	1	47	3,672
298,482	298,482	-	-	-	-	-	-	1	-	-	-	-	-	1	48	3,971
232,494	232,494	-	-	-	-	-	-	-	1	-	-	-	-	1	49	4,203
248,165	248,165	-	-	-	-	-	-	-	1	-	-	-	-	1	50	4,451
108,000	108,000	-	-	-	-	-	-	-	-	1	-	-	-	1	51	4,559
211,748	211,748	-	-	-	-	-	-	-	-	1	-	-	-	1	52	4,771
261,750	261,750	-	-	-	-	-	-	-	-	1	-	-	-	1	53	5,033

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 3 Inch Commercial

Exhibit
Schedule H-5
Page 9
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
135,584	135,584	-	-	-	-	-	-	-	-	-	1	-	-	1	54	5,168
220,433	220,433	-	-	-	-	-	-	-	-	-	1	-	-	1	55	5,389
115,485	115,485	-	-	-	-	-	-	-	-	-	-	1	-	1	56	5,504
218,110	218,110	-	-	-	-	-	-	-	-	-	-	1	-	1	57	5,722
176,430	176,430	-	-	-	-	-	-	-	-	-	-	-	1	1	58	5,899
183,496	183,496	-	-	-	-	-	-	-	-	-	-	-	1	1	59	6,082
354,601	354,601	-	-	-	-	-	-	-	-	-	-	-	1	1	60	6,437
	-													-	60	6,437
	-													-	60	6,437
Totals		6	5	5	5	5	5	5	5	5	5	4	5	60		

Average Usage	107,283
Median Usage	75,500
Average # Customers	5
Change in Number of Customers	(1)

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 4 Inch Commercial

Exhibit
Schedule H-5
Page 10
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	1,000	1	-	-	1	1	-	1	-	-	-	1	-	5	5	3
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	3
2,001	3,000	-	-	-	-	1	1	-	-	-	-	-	-	2	7	8
3,001	4,000	1	-	-	-	-	-	-	-	1	1	-	1	4	11	22
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	22
5,001	6,000	-	1	-	1	-	-	-	-	-	-	-	1	3	14	38
6,001	7,000	-	-	-	-	-	-	-	1	-	-	-	-	1	15	45
7,001	8,000	-	1	-	-	-	-	-	-	-	-	-	-	1	16	52
8,001	9,000	-	-	1	-	-	-	-	1	-	-	-	-	2	18	69
9,001	10,000	-	-	-	-	-	-	1	-	-	-	-	-	1	19	79
10,001	11,000	-	-	-	-	-	-	-	-	1	1	1	-	3	22	110
11,001	12,000	-	-	-	-	-	-	-	1	-	-	-	-	1	23	122
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	1	1	24	134
13,001	14,000	1	-	1	-	-	-	-	-	-	-	-	-	2	26	161
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	26	161
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	26	161
16,001	17,000	-	-	-	-	-	1	-	-	-	-	-	-	1	27	178
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	27	178
18,001	19,000	-	-	-	-	-	-	1	1	-	-	-	-	2	29	215
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	29	215
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	29	215
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	29	215
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	29	215
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	29	215
24,001	25,000	-	-	-	1	-	-	-	-	-	-	-	-	1	30	239
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	30	239
26,001	27,000	-	-	-	-	-	1	-	-	-	-	-	-	1	31	266
27,001	28,000	1	-	-	-	-	-	-	-	-	-	1	-	2	33	321
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	33	321
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	33	321
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	33	321
31,001	32,000	-	-	-	-	-	-	-	-	-	-	1	-	1	34	352
32,001	33,000	-	1	-	-	-	-	-	-	1	1	-	1	4	38	482
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	38	482
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	38	482
35,001	36,000	-	-	1	-	1	-	-	-	-	-	-	-	2	40	553
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	40	553
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	40	553
38,001	39,000	-	-	-	-	-	-	-	-	-	1	-	-	1	41	592

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 4 Inch Commercial

Exhibit
Schedule H-5
Page 10
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	41	592
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	41	592
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	41	592
42,001	43,000	-	-	-	-	-	-	-	1	-	-	-	-	1	42	634
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	634
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	634
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	634
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	634
47,001	48,000	-	-	1	-	-	-	-	-	-	-	-	1	2	44	729
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	44	729
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	44	729
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	44	729
51,001	52,000	-	-	-	-	1	-	-	-	-	-	-	-	1	45	781
52,001	53,000	-	-	-	-	-	-	-	-	1	-	-	-	1	46	833
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	46	833
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	46	833
55,001	56,000	-	1	-	-	-	-	-	-	-	-	-	-	1	47	889
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	889
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	889
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	889
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	889
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	889
61,001	62,000	-	-	-	-	-	-	-	-	1	-	-	-	1	48	950
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	950
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	950
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	950
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	950
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	950
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	950
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	950
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	950
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	950
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	950
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	950
73,001	74,000	-	-	-	1	-	-	-	-	-	-	-	-	1	49	1,024
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	49	1,024
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	49	1,024
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	49	1,024
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	49	1,024
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	49	1,024

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 4 Inch Commercial

Exhibit
Schedule H-5
Page 10
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	49	1,024
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	49	1,024
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	49	1,024
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	49	1,024
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	49	1,024
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	49	1,024
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	49	1,024
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	49	1,024
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	49	1,024
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	49	1,024
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	49	1,024
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	49	1,024
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	49	1,024
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	49	1,024
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	49	1,024
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	49	1,024
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	49	1,024
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	49	1,024
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	49	1,024
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	49	1,024
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	49	1,024
412,727	412,727	1	-	-	-	-	-	-	-	-	-	-	-	1	50	1,436
442,724	442,724	1	-	-	-	-	-	-	-	-	-	-	-	1	51	1,879
1,641,127	1,641,127	1	-	-	-	-	-	-	-	-	-	-	-	1	52	3,520
6,271,853	6,271,853	1	-	-	-	-	-	-	-	-	-	-	-	1	53	9,792
407,625	407,625	-	1	-	-	-	-	-	-	-	-	-	-	1	54	10,200
394,901	394,901	-	1	-	-	-	-	-	-	-	-	-	-	1	55	10,594
1,446,491	1,446,491	-	1	-	-	-	-	-	-	-	-	-	-	1	56	12,041
7,192,831	7,192,831	-	1	-	-	-	-	-	-	-	-	-	-	1	57	19,234
434,605	434,605	-	-	1	-	-	-	-	-	-	-	-	-	1	58	19,668
459,883	459,883	-	-	1	-	-	-	-	-	-	-	-	-	1	59	20,128
1,488,389	1,488,389	-	-	1	-	-	-	-	-	-	-	-	-	1	60	21,617
7,422,826	7,422,826	-	-	1	-	-	-	-	-	-	-	-	-	1	61	29,040
435,422	435,422	-	-	-	1	-	-	-	-	-	-	-	-	1	62	29,475
441,848	441,848	-	-	-	1	-	-	-	-	-	-	-	-	1	63	29,917
1,436,031	1,436,031	-	-	-	1	-	-	-	-	-	-	-	-	1	64	31,353
7,052,832	7,052,832	-	-	-	1	-	-	-	-	-	-	-	-	1	65	38,406
342,053	342,053	-	-	-	-	1	-	-	-	-	-	-	-	1	66	38,748
443,290	443,290	-	-	-	-	1	-	-	-	-	-	-	-	1	67	39,191
2,130,374	2,130,374	-	-	-	-	1	-	-	-	-	-	-	-	1	68	41,321

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 4 Inch Commercial

Exhibit
Schedule H-5
Page 10
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
9,275,779	9,275,779	-	-	-	-	1	-	-	-	-	-	-	-	1	69	50,597
544,585	544,585	-	-	-	-	-	1	-	-	-	-	-	-	1	70	51,142
259,159	259,159	-	-	-	-	-	1	-	-	-	-	-	-	1	71	51,401
224,388	224,388	-	-	-	-	-	1	-	-	-	-	-	-	1	72	51,625
2,870,437	2,870,437	-	-	-	-	-	1	-	-	-	-	-	-	1	73	54,496
8,938,788	8,938,788	-	-	-	-	-	1	-	-	-	-	-	-	1	74	63,434
541,886	541,886	-	-	-	-	-	-	1	-	-	-	-	-	1	75	63,976
428,879	428,879	-	-	-	-	-	-	1	-	-	-	-	-	1	76	64,405
4,307,551	4,307,551	-	-	-	-	-	-	1	-	-	-	-	-	1	77	68,713
10,987,737	10,987,737	-	-	-	-	-	-	1	-	-	-	-	-	1	78	79,701
419,615	419,615	-	-	-	-	-	-	-	1	-	-	-	-	1	79	80,120
1,359,031	1,359,031	-	-	-	-	-	-	-	1	-	-	-	-	1	80	81,479
847,136	847,136	-	-	-	-	-	-	-	1	-	-	-	-	1	81	82,326
9,654,770	9,654,770	-	-	-	-	-	-	-	1	-	-	-	-	1	82	91,981
1,444,933	1,444,933	-	-	-	-	-	-	-	-	1	-	-	-	1	83	93,426
350,894	350,894	-	-	-	-	-	-	-	-	1	-	-	-	1	84	93,777
11,272,731	11,272,731	-	-	-	-	-	-	-	-	1	-	-	-	1	85	105,050
654,629	654,629	-	-	-	-	-	-	-	-	-	1	-	-	1	86	105,704
2,757,467	2,757,467	-	-	-	-	-	-	-	-	-	1	-	-	1	87	108,462
195,689	195,689	-	-	-	-	-	-	-	-	-	1	-	-	1	88	108,657
8,511,797	8,511,797	-	-	-	-	-	-	-	-	-	1	-	-	1	89	117,169
761,473	761,473	-	-	-	-	-	-	-	-	-	-	1	-	1	90	117,931
495,593	495,593	-	-	-	-	-	-	-	-	-	-	1	-	1	91	118,426
7,680,819	7,680,819	-	-	-	-	-	-	-	-	-	-	1	-	1	92	126,107
222,109	222,109	-	-	-	-	-	-	-	-	-	-	1	-	1	93	126,329
300,975	300,975	-	-	-	-	-	-	-	-	-	-	-	1	1	94	126,630
2,063,408	2,063,408	-	-	-	-	-	-	-	-	-	-	-	1	1	95	128,694
6,798,839	6,798,839	-	-	-	-	-	-	-	-	-	-	-	1	1	96	135,492
	-													-	96	135,492
	-													-	96	135,492
Totals		8	8	8	8	8	8	7	9	8	8	8	8	96		

Average Usage	1,411,380
Median Usage	67,500
Average # Customers	8
Change in Number of Customers	-

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 6 Inch Commercial

Exhibit
Schedule H-5
Page 11
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	1	1	1	1	1	1	1	1	1	-	1	10	10	-
1	1,000	-	-	-	-	-	-	-	-	-	-	1	-	1	11	1
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	1
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	1
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	1
4,001	5,000	1	-	-	-	-	-	-	-	-	-	-	-	1	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

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 6 Inch Commercial

Exhibit
Schedule H-5
Page 11
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
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

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 6 Inch Commercial

Exhibit
Schedule H-5
Page 11
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5
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
297,999	297,999	-	-	-	-	-	-	1	-	-	-	-	-	1	13	303
316,998	316,998	-	-	-	-	-	1	-	-	-	-	-	-	1	14	620
515,997	515,997	1	-	-	-	-	-	-	-	-	-	-	-	1	15	1,136
687,990	687,990	-	1	-	-	-	-	-	-	-	-	-	-	1	16	1,824
834,987	834,987	-	-	-	1	-	-	-	-	-	-	-	-	1	17	2,659
844,988	844,988	-	-	1	-	-	-	-	-	-	-	-	-	1	18	3,504
1,144,978	1,144,978	-	-	-	-	-	-	-	-	-	-	-	1	1	19	4,649
1,218,360	1,218,360	-	-	-	-	-	-	-	-	-	-	-	1	1	20	5,867
1,316,975	1,316,975	-	-	-	-	1	-	-	-	-	-	-	-	1	21	7,184
1,494,171	1,494,171	-	-	-	-	-	-	-	-	-	-	1	-	1	22	8,678
1,568,514	1,568,514	-	-	-	-	-	-	-	-	-	1	-	-	1	23	10,247
1,699,965	1,699,965	-	-	-	-	-	-	-	-	-	-	1	-	1	24	11,947
1,897,775	1,897,775	1	-	-	-	-	-	-	-	-	-	-	-	1	25	13,845
1,963,960	1,963,960	-	-	-	-	-	-	-	1	-	-	-	-	1	26	15,809
2,032,892	2,032,892	-	-	-	-	1	-	-	-	-	-	-	-	1	27	17,842
2,099,955	2,099,955	-	-	-	-	-	-	-	-	-	1	-	-	1	28	19,942
2,134,934	2,134,934	-	1	-	-	-	-	-	-	-	-	-	-	1	29	22,076
2,275,245	2,275,245	-	-	1	-	-	-	-	-	-	-	-	-	1	30	24,352
2,350,215	2,350,215	-	-	-	1	-	-	-	-	-	-	-	-	1	31	26,702

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 6 Inch Commercial

Exhibit
Schedule H-5
Page 11
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
2,405,934	2,405,934	-	-	-	-	-	-	-	1	-	-	-	-	1	32	29,108
2,623,030	2,623,030	-	-	-	-	-	1	-	-	-	-	-	-	1	33	31,731
2,862,518	2,862,518	-	-	-	-	-	-	-	-	1	-	-	-	1	34	34,593
3,001,935	3,001,935	-	-	-	-	-	-	-	-	1	-	-	-	1	35	37,595
4,725,350	4,725,350	-	-	-	-	-	-	1	-	-	-	-	-	1	36	42,321
	-													-	36	42,321
Totals		3	3	3	3	3	3	3	3	3	3	3	3	36		

Average Usage	1,175,574
Median Usage	994,983
Average # Customers	3
Change in Number of Customers	-

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 8 Inch Commercial

Exhibit
Schedule H-5
Page 12
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	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	1	-	-	-	-	-	-	-	-	-	-	-	1	1	24
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	24
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	24
26,001	27,000	-	1	-	-	-	-	-	-	-	-	-	-	1	2	50
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	50
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	50
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	50
30,001	31,000	-	-	1	-	-	-	-	-	-	-	-	-	1	3	81
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	81
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	81
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	81
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	81
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	81
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	81
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	1	1	4	118
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	118

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 8 Inch Commercial

Exhibit
Schedule H-5
Page 12
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	118
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	118
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	118
42,001	43,000	-	-	-	1	-	-	-	-	-	-	-	-	1	5	161
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	161
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	161
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	161
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	161
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	161
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	161
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	161
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	161
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	161
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	161
53,001	54,000	-	-	-	-	1	1	-	-	-	-	-	-	2	7	268
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	268
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	268
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	268
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	268
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	268
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	268
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	268
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	268
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	268
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	268
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	268
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	268
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	268
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	268
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	268
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	268
70,001	71,000	-	-	-	-	-	-	-	-	-	1	-	-	1	8	338
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	338
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	338
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	338
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	338
75,001	76,000	-	-	-	-	-	-	-	1	-	-	-	-	1	9	414
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	414
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	414
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	414

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 8 Inch Commercial

Exhibit
Schedule H-5
Page 12
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	414
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	414
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	414
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	414
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	414
84,001	85,000	-	-	-	-	-	-	-	-	-	-	1	-	1	10	498
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	498
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	498
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	498
88,001	89,000	-	-	-	-	-	-	1	-	-	-	-	-	1	11	587
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	587
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	587
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	587
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	587
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	587
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	587
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	587
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	587
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	587
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	587
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	587
119,998	119,998	-	-	-	-	-	-	-	-	1	-	-	-	1	12	707
	-													-	12	707
	-													-	12	707
Totals		1	1	1	1	1	1	1	1	1	1	1	1	12		

Average Usage	58,875
Median Usage	53,500
Average # Customers	1
Change in Number of Customers	-

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 10 Inch Commercial

Exhibit
Schedule H-5
Page 13
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	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	-
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
33,001	34,000	-	-	-	-	-	-	-	1	-	-	-	-	1	2	34
34,001	35,000	1	-	-	-	-	-	-	-	-	-	-	-	1	3	68
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	68
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	68
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	68
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	68

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 10 Inch Commercial

Exhibit
Schedule H-5
Page 13
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	68
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	68
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	68
42,001	43,000	1	1	-	-	-	-	-	-	-	-	-	-	2	5	153
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	153
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	153
45,001	46,000	-	-	1	-	-	-	-	-	-	-	-	-	1	6	199
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	199
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	199
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	199
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	199
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	199
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	199
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	199
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	199
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	199
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	199
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	1	1	7	255
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	255
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	255
59,001	60,000	-	-	-	-	-	-	-	-	-	-	1	-	1	8	315
60,001	61,000	-	1	-	-	-	-	-	-	-	1	-	-	2	10	436
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	436
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	1	1	11	498
63,001	64,000	-	-	1	-	-	-	-	-	-	-	-	-	1	12	562
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	562
65,001	66,000	-	-	-	1	-	-	-	-	-	-	-	-	1	13	627
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	627
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	627
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	627
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	627
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	627
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	627
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	627
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	627
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	627
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	627
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	627
77,001	78,000	-	-	-	-	1	1	-	-	-	-	-	-	2	15	782
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	782

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 10 Inch Commercial

Exhibit
Schedule H-5
Page 13
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
79,001	80,000	-	-	-	1	-	-	-	-	-	-	-	-	1	16	862
80,001	81,000	-	-	-	-	-	1	-	-	-	-	-	-	1	17	942
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	942
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	942
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	942
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	942
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	942
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	942
87,001	88,000	-	-	-	-	1	-	-	-	-	-	-	-	1	18	1,030
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	1,030
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	1,030
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	1,030
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	1,030
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	1,030
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	1,030
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	1,030
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	1,030
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	1,030
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	1,030
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	1,030
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	1,030
150,572	150,572	-	-	-	-	-	-	1	-	-	-	-	-	1	19	1,180
125,259	125,259	-	-	-	-	-	-	-	1	-	-	-	-	1	20	1,305
102,332	102,332	-	-	-	-	-	-	-	-	1	-	-	-	1	21	1,408
199,024	199,024	-	-	-	-	-	-	-	-	1	-	-	-	1	22	1,607
-	-	-	-	-	-	-	-	-	-	-	1	-	-	1	23	1,607
	-													-	23	1,607
Totals		2	2	2	2	2	2	1	3	2	2	1	2	23		

Average Usage	69,856
Median Usage	63,500
Average # Customers	2
Change in Number of Customers	-

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 3/4 Inch Irrigation

Exhibit
Schedule H-5
Page 14
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	42	34	37	44	41	26	29	36	29	28	42	11	399	399	-
1	1,000	18	23	19	12	12	16	9	16	9	13	19	8	174	573	87
1,001	2,000	12	23	15	6	9	3	5	6	3	5	8	4	99	672	236
2,001	3,000	17	9	22	16	16	12	3	10	4	3	5	4	121	793	538
3,001	4,000	11	5	8	13	5	8	6	11	5	4	9	7	92	885	860
4,001	5,000	2	4	3	7	6	5	6	12	8	7	3	10	73	958	1,189
5,001	6,000	2	3	6	6	6	7	1	8	3	4	3	8	57	1,015	1,502
6,001	7,000	5	2	4	4	-	-	1	8	5	8	-	6	43	1,058	1,782
7,001	8,000	3	6	4	3	2	4	4	7	9	7	2	6	57	1,115	2,209
8,001	9,000	3	-	1	2	-	4	1	2	4	3	2	4	26	1,141	2,430
9,001	10,000	1	3	1	-	5	3	3	6	2	3	3	7	37	1,178	2,782
10,001	11,000	2	1	-	-	1	-	1	1	3	5	-	5	19	1,197	2,981
11,001	12,000	2	2	1	3	2	-	1	3	3	3	2	4	26	1,223	3,280
12,001	13,000	2	-	5	4	5	4	5	3	5	4	3	3	43	1,266	3,818
13,001	14,000	2	3	3	3	4	1	2	3	4	4	2	6	37	1,303	4,317
14,001	15,000	2	5	-	7	4	3	1	5	2	-	1	5	35	1,338	4,825
15,001	16,000	3	2	1	3	1	4	1	2	1	2	-	3	23	1,361	5,181
16,001	17,000	2	3	4	1	2	3	1	3	1	1	1	1	23	1,384	5,561
17,001	18,000	4	3	2	-	4	1	1	2	3	2	1	2	25	1,409	5,999
18,001	19,000	1	-	1	4	1	4	-	2	3	-	-	3	19	1,428	6,350
19,001	20,000	2	3	1	1	-	4	1	1	-	1	1	2	17	1,445	6,682
20,001	21,000	1	1	-	-	1	-	1	4	3	1	1	5	18	1,463	7,051
21,001	22,000	-	3	1	-	(1)	2	-	2	1	2	1	1	12	1,475	7,309
22,001	23,000	3	-	1	-	1	-	-	2	-	2	5	1	15	1,490	7,646
23,001	24,000	-	1	1	3	2	-	3	3	2	1	-	2	18	1,508	8,069
24,001	25,000	1	-	1	-	3	4	1	2	1	-	1	1	15	1,523	8,437
25,001	26,000	1	-	1	2	-	-	-	4	-	1	1	1	11	1,534	8,717
26,001	27,000	1	2	-	-	-	1	1	-	1	1	-	1	8	1,542	8,929
27,001	28,000	1	-	1	2	-	2	4	1	-	1	1	2	15	1,557	9,342
28,001	29,000	-	1	-	-	2	3	1	2	1	2	-	2	14	1,571	9,741
29,001	30,000	-	-	-	-	1	1	-	1	2	1	-	-	6	1,577	9,918
30,001	31,000	2	-	1	-	1	2	1	-	1	2	2	1	13	1,590	10,314
31,001	32,000	1	1	-	-	-	-	1	2	2	3	-	1	11	1,601	10,661
32,001	33,000	-	1	-	1	1	-	1	-	2	-	1	1	8	1,609	10,921
33,001	34,000	-	-	1	-	-	-	1	3	-	-	1	1	7	1,616	11,155
34,001	35,000	1	-	-	-	-	-	1	3	-	1	-	-	6	1,622	11,362
35,001	36,000	-	-	1	-	2	-	-	2	1	3	1	1	11	1,633	11,753
36,001	37,000	-	1	-	1	-	-	-	2	1	-	1	2	8	1,641	12,045
37,001	38,000	2	1	-	-	-	-	1	-	1	1	-	3	9	1,650	12,382
38,001	39,000	-	-	-	-	2	-	-	-	1	1	1	2	7	1,657	12,652

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 3/4 Inch Irrigation

Exhibit
Schedule H-5
Page 14
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,001	40,000	-	-	2	-	-	1	1	-	1	1	2	2	10	1,667	13,047
40,001	41,000	-	1	-	-	-	-	2	1	-	-	1	-	5	1,672	13,249
41,001	42,000	-	-	-	-	-	-	-	1	-	1	1	1	4	1,676	13,415
42,001	43,000	1	-	1	-	1	-	1	2	2	-	-	-	8	1,684	13,755
43,001	44,000	-	-	-	1	2	1	-	1	3	1	-	2	11	1,695	14,234
44,001	45,000	-	-	-	-	-	-	-	1	1	-	-	-	2	1,697	14,323
45,001	46,000	1	-	-	-	-	1	-	1	-	1	-	1	5	1,702	14,550
46,001	47,000	-	-	-	-	-	-	1	1	1	-	1	1	5	1,707	14,783
47,001	48,000	-	-	-	-	-	-	-	1	1	2	-	-	4	1,711	14,973
48,001	49,000	1	-	-	-	-	-	1	1	1	2	1	3	10	1,721	15,458
49,001	50,000	-	-	1	-	-	-	1	1	1	-	-	-	4	1,725	15,656
50,001	51,000	-	-	-	-	-	1	-	1	-	1	-	-	3	1,728	15,807
51,001	52,000	-	-	-	1	2	-	-	-	-	-	-	-	3	1,731	15,962
52,001	53,000	-	-	-	-	-	-	-	1	1	-	-	-	2	1,733	16,067
53,001	54,000	-	-	-	2	1	1	1	-	-	-	1	-	6	1,739	16,388
54,001	55,000	-	-	1	-	-	1	-	-	1	-	-	-	3	1,742	16,551
55,001	56,000	-	-	-	-	-	-	1	-	1	1	-	-	3	1,745	16,718
56,001	57,000	-	1	1	-	-	1	-	-	-	-	-	-	3	1,748	16,887
57,001	58,000	-	-	-	-	1	-	-	-	-	1	-	-	2	1,750	17,002
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,750	17,002
59,001	60,000	-	-	-	-	1	-	-	-	1	-	-	-	2	1,752	17,121
60,001	61,000	-	-	-	-	-	-	-	1	-	-	1	-	2	1,754	17,242
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,755	17,304
62,001	63,000	-	-	-	-	-	1	-	-	-	-	-	1	2	1,757	17,429
63,001	64,000	-	1	-	1	-	1	-	-	-	-	-	-	3	1,760	17,619
64,001	65,000	-	-	-	-	1	1	-	-	-	-	-	-	2	1,762	17,748
65,001	66,000	-	-	-	-	-	-	-	-	1	1	-	-	2	1,764	17,879
66,001	67,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,765	17,946
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,765	17,946
68,001	69,000	-	-	-	-	-	-	-	-	1	1	-	-	2	1,767	18,083
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,767	18,083
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,767	18,083
71,001	72,000	-	-	-	-	-	-	-	1	1	1	1	-	4	1,771	18,369
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,772	18,441
73,001	74,000	-	-	-	-	1	-	-	-	1	-	1	-	3	1,775	18,662
74,001	75,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,776	18,736
75,001	76,000	1	-	-	-	-	1	-	-	-	-	-	-	2	1,778	18,887
76,001	77,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,779	18,964
77,001	78,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,780	19,041
78,001	79,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,781	19,120

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 3/4 Inch Irrigation

Exhibit
Schedule H-5
Page 14
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
79,001	80,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,782	19,199
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,782	19,199
81,001	82,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,783	19,281
82,001	83,000	-	-	-	-	-	-	-	-	2	-	-	-	2	1,785	19,446
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,785	19,446
84,001	85,000	-	-	-	-	-	-	1	-	-	2	-	-	3	1,788	19,699
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,788	19,699
86,001	87,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,789	19,786
87,001	88,000	-	-	-	-	-	-	-	-	-	1	-	1	2	1,791	19,961
88,001	89,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,792	20,049
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,792	20,049
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,792	20,049
91,001	92,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,793	20,141
92,001	93,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,794	20,233
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,794	20,233
94,001	95,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,795	20,328
95,001	96,000	-	-	-	-	1	-	1	-	1	-	-	-	3	1,798	20,614
96,001	97,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,799	20,711
97,001	98,000	1	1	-	-	-	-	1	-	-	-	1	-	4	1,803	21,101
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,803	21,101
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,804	21,200
150,107	150,107	-	-	-	-	-	-	-	-	-	-	1	-	1	1,805	21,350
120,662	120,662	-	-	-	-	-	-	-	-	-	-	-	1	1	1,806	21,471
499,132	499,132	1	-	-	-	-	-	-	-	-	-	-	-	1	1,807	21,970
102,979	102,979	-	-	1	-	-	-	-	-	-	-	-	-	1	1,808	22,073
106,220	106,220	-	-	-	1	-	-	-	-	-	-	-	-	1	1,809	22,179
151,022	151,022	-	-	-	-	1	-	-	-	-	-	-	-	1	1,810	22,330
141,147	141,147	-	-	-	-	-	1	-	-	-	-	-	-	1	1,811	22,471
129,157	129,157	-	-	-	-	-	1	-	-	-	-	-	-	1	1,812	22,601
112,980	112,980	-	-	-	-	-	1	-	-	-	-	-	-	1	1,813	22,714
132,795	132,795	-	-	-	-	-	1	-	-	-	-	-	-	1	1,814	22,846
153,287	153,287	-	-	-	-	-	-	1	-	-	-	-	-	1	1,815	23,000
116,196	116,196	-	-	-	-	-	-	(1)	-	-	-	-	-	(1)	1,814	22,883
110,657	110,657	-	-	-	-	-	-	-	1	-	-	-	-	1	1,815	22,994
119,661	119,661	-	-	-	-	-	-	-	1	-	-	-	-	1	1,816	23,114
119,474	119,474	-	-	-	-	-	-	-	1	-	-	-	-	1	1,817	23,233
163,395	163,395	-	-	-	-	-	-	-	1	-	-	-	-	1	1,818	23,397
102,942	102,942	-	-	-	-	-	-	-	1	-	-	-	-	1	1,819	23,500
139,317	139,317	-	-	-	-	-	-	-	-	1	-	-	-	1	1,820	23,639
121,411	121,411	-	-	-	-	-	-	-	-	1	-	-	-	1	1,821	23,760

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 3/4 Inch Irrigation

Exhibit
Schedule H-5
Page 14
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
152,384	152,384	-	-	-	-	-	-	-	-	1	-	-	-	1	1,822	23,913
211,744	211,744	-	-	-	-	-	-	-	-	1	-	-	-	1	1,823	24,124
126,017	126,017	-	-	-	-	-	-	-	-	-	1	-	-	1	1,824	24,250
109,002	109,002	-	-	-	-	-	-	-	-	-	1	-	-	1	1,825	24,359
-														-	1,825	24,359
	Totals	158	150	155	154	154	144	112	202	154	150	139	153	1,825		

Average Usage	13,348
Median Usage	4,500
Average # Customers	152
Change in Number of Customers	(5)

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 Inch Irrigation

Exhibit
Schedule H-5
Page 15
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	35	40	45	42	34	35	26	33	28	25	36	31	410	410	-
1	1,000	20	35	26	17	22	19	12	15	7	12	8	12	205	615	103
1,001	2,000	10	12	10	8	13	8	7	10	2	5	5	5	95	710	245
2,001	3,000	10	9	14	15	6	5	6	8	8	5	5	10	101	811	498
3,001	4,000	10	8	11	7	7	7	5	3	5	7	7	6	83	894	788
4,001	5,000	11	10	1	8	6	8	6	5	6	8	2	12	83	977	1,162
5,001	6,000	6	9	7	3	5	4	3	5	5	5	6	5	63	1,040	1,508
6,001	7,000	7	10	5	4	8	6	5	5	2	5	2	3	62	1,102	1,911
7,001	8,000	9	7	3	9	3	4	6	3	3	6	5	5	63	1,165	2,384
8,001	9,000	8	4	10	9	3	11	6	6	5	5	8	6	81	1,246	3,072
9,001	10,000	4	6	9	6	3	4	3	3	2	4	8	7	59	1,305	3,633
10,001	11,000	5	6	8	5	8	2	6	4	3	4	2	6	59	1,364	4,252
11,001	12,000	5	5	5	5	2	3	1	3	4	1	3	3	40	1,404	4,712
12,001	13,000	2	5	7	2	7	3	3	4	4	5	3	5	50	1,454	5,338
13,001	14,000	8	8	6	6	5	5	3	2	3	7	6	5	64	1,518	6,202
14,001	15,000	5	-	5	6	5	4	6	6	4	7	4	6	58	1,576	7,043
15,001	16,000	4	5	11	6	6	6	5	7	3	2	5	5	65	1,641	8,050
16,001	17,000	7	4	2	5	5	6	2	4	6	5	4	7	57	1,698	8,991
17,001	18,000	4	5	2	3	6	3	3	8	2	-	5	10	51	1,749	9,883
18,001	19,000	8	3	4	3	5	3	3	4	3	7	2	5	50	1,799	10,808
19,001	20,000	3	3	3	6	3	6	7	3	5	5	2	5	51	1,850	11,803
20,001	21,000	2	5	2	2	9	3	3	3	1	3	5	2	40	1,890	12,623
21,001	22,000	5	8	5	5	4	4	6	2	5	4	3	1	52	1,942	13,741
22,001	23,000	3	2	3	5	7	4	3	7	5	3	6	5	53	1,995	14,933
23,001	24,000	3	1	1	7	2	2	5	2	5	1	2	2	33	2,028	15,709
24,001	25,000	3	-	3	5	5	6	5	1	4	5	3	1	41	2,069	16,713
25,001	26,000	1	2	2	4	2	2	4	6	3	2	5	2	35	2,104	17,606
26,001	27,000	4	5	4	2	-	3	3	4	3	3	4	5	40	2,144	18,666
27,001	28,000	3	1	1	4	3	3	3	3	5	2	5	1	34	2,178	19,601
28,001	29,000	1	2	4	2	2	3	-	3	3	2	2	-	24	2,202	20,285
29,001	30,000	1	1	2	1	3	1	2	2	3	3	1	2	22	2,224	20,934
30,001	31,000	1	1	-	-	4	4	4	1	3	4	3	3	28	2,252	21,788
31,001	32,000	-	3	4	3	1	1	1	2	1	4	1	5	26	2,278	22,607
32,001	33,000	4	1	1	4	1	2	3	2	1	2	4	3	28	2,306	23,517
33,001	34,000	1	2	3	1	1	-	3	1	5	1	1	2	21	2,327	24,220
34,001	35,000	1	2	3	2	2	4	2	-	-	6	2	1	25	2,352	25,083
35,001	36,000	2	2	2	3	1	5	1	2	2	1	1	4	26	2,378	26,006
36,001	37,000	2	-	-	2	4	3	1	3	-	2	1	1	19	2,397	26,699
37,001	38,000	3	1	1	1	4	2	1	5	3	3	2	2	28	2,425	27,750
38,001	39,000	1	-	1	-	-	3	5	-	2	2	4	-	18	2,443	28,443

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 Inch Irrigation

Exhibit
Schedule H-5
Page 15
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,001	40,000	2	3	2	1	3	3	2	2	3	3	1	2	27	2,470	29,509
40,001	41,000	1	1	3	-	2	1	-	-	1	1	4	1	15	2,485	30,117
41,001	42,000	2	1	-	1	2	2	2	4	1	-	-	-	15	2,500	30,739
42,001	43,000	3	2	2	2	1	3	1	2	2	3	2	-	23	2,523	31,717
43,001	44,000	-	1	1	3	1	3	1	5	3	-	4	1	23	2,546	32,717
44,001	45,000	-	1	1	2	1	3	2	3	2	2	2	2	21	2,567	33,652
45,001	46,000	3	2	-	-	-	2	2	2	-	1	1	1	14	2,581	34,289
46,001	47,000	-	-	-	3	-	1	2	1	-	1	1	1	10	2,591	34,754
47,001	48,000	1	2	3	-	2	1	2	4	-	1	-	1	17	2,608	35,561
48,001	49,000	-	-	1	2	1	1	2	1	4	1	-	-	13	2,621	36,192
49,001	50,000	1	(1)	1	1	-	3	1	2	1	-	-	1	10	2,631	36,687
50,001	51,000	2	-	1	-	1	-	-	1	7	1	2	1	16	2,647	37,495
51,001	52,000	1	1	1	-	-	3	4	2	1	1	1	1	16	2,663	38,319
52,001	53,000	-	1	2	-	2	-	-	-	1	1	-	-	7	2,670	38,686
53,001	54,000	-	1	-	2	1	1	-	3	1	2	2	-	13	2,683	39,382
54,001	55,000	2	1	-	1	-	1	2	3	2	2	1	2	17	2,700	40,308
55,001	56,000	1	2	-	1	1	2	5	1	1	3	2	1	20	2,720	41,418
56,001	57,000	-	-	-	2	-	2	1	-	1	3	1	1	11	2,731	42,040
57,001	58,000	3	-	3	-	2	-	4	1	2	1	1	1	18	2,749	43,075
58,001	59,000	-	-	-	2	1	-	2	2	2	-	1	-	10	2,759	43,660
59,001	60,000	-	1	-	1	-	2	2	1	2	1	-	4	14	2,773	44,493
60,001	61,000	-	2	1	2	-	-	-	1	1	1	-	2	10	2,783	45,098
61,001	62,000	-	2	-	-	1	1	-	2	1	-	5	-	12	2,795	45,836
62,001	63,000	1	1	2	1	-	1	1	1	2	-	-	-	10	2,805	46,461
63,001	64,000	-	1	-	1	2	-	-	-	1	1	1	1	8	2,813	46,969
64,001	65,000	1	-	1	-	-	1	1	1	3	3	-	-	11	2,824	47,678
65,001	66,000	1	-	-	-	2	1	2	1	-	1	1	3	12	2,836	48,464
66,001	67,000	2	1	-	-	(1)	-	-	1	1	-	-	2	6	2,842	48,863
67,001	68,000	-	2	1	1	1	2	2	1	3	1	2	2	18	2,860	50,078
68,001	69,000	-	1	2	2	1	-	2	-	2	2	4	-	16	2,876	51,174
69,001	70,000	-	-	-	-	2	1	1	-	-	1	1	1	7	2,883	51,661
70,001	71,000	1	-	1	1	-	1	-	1	2	2	1	2	12	2,895	52,507
71,001	72,000	-	-	1	1	-	-	1	1	-	2	3	-	9	2,904	53,150
72,001	73,000	2	1	2	1	2	-	2	2	-	-	1	1	14	2,918	54,165
73,001	74,000	-	-	-	-	2	-	-	-	-	2	-	1	5	2,923	54,533
74,001	75,000	1	-	-	1	-	-	1	1	1	3	1	-	9	2,932	55,203
75,001	76,000	-	-	-	-	1	-	-	1	-	1	2	-	5	2,937	55,581
76,001	77,000	-	-	-	-	3	-	1	-	1	-	-	-	5	2,942	55,963
77,001	78,000	-	1	-	-	1	-	-	1	1	2	1	-	7	2,949	56,506
78,001	79,000	2	-	-	1	1	2	-	-	2	-	-	1	9	2,958	57,212

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 Inch Irrigation

Exhibit
Schedule H-5
Page 15
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
79,001	80,000	-	-	-	-	-	1	-	3	-	1	1	1	7	2,965	57,769
80,001	81,000	-	-	-	2	-	-	-	-	1	1	2	1	7	2,972	58,332
81,001	82,000	-	-	-	-	1	-	-	-	-	2	1	3	7	2,979	58,903
82,001	83,000	-	1	-	-	-	-	1	-	1	1	1	1	6	2,985	59,398
83,001	84,000	2	-	-	1	1	-	1	1	1	1	1	1	10	2,995	60,233
84,001	85,000	-	1	-	-	1	3	-	-	-	-	-	-	5	3,000	60,655
85,001	86,000	-	-	-	-	1	2	2	-	1	1	-	-	7	3,007	61,254
86,001	87,000	-	3	1	-	-	-	2	-	1	2	1	2	12	3,019	62,292
87,001	88,000	-	-	-	1	1	-	1	-	-	1	-	1	5	3,024	62,729
88,001	89,000	1	1	-	-	-	-	1	2	3	-	1	2	11	3,035	63,703
89,001	90,000	-	-	-	-	-	2	2	-	-	1	-	-	5	3,040	64,150
90,001	91,000	-	-	-	-	1	2	-	2	1	1	-	1	8	3,048	64,874
91,001	92,000	-	1	1	-	1	-	-	-	-	-	-	2	5	3,053	65,332
92,001	93,000	1	-	1	1	-	-	-	-	1	-	1	2	7	3,060	65,979
93,001	94,000	-	-	-	1	1	-	-	1	1	1	1	1	7	3,067	66,634
94,001	95,000	-	-	-	-	-	2	-	1	-	-	1	-	4	3,071	67,012
95,001	96,000	-	1	-	1	-	-	-	1	2	-	-	-	5	3,076	67,489
96,001	97,000	1	-	-	-	-	-	1	1	-	-	-	-	3	3,079	67,779
97,001	98,000	-	-	-	-	-	-	1	-	-	2	1	-	4	3,083	68,169
98,001	99,000	-	-	-	1	1	1	-	-	2	1	1	1	8	3,091	68,957
99,001	100,000	1	2	-	-	-	1	-	1	2	-	-	-	7	3,098	69,653
165,386	165,386	1	-	-	-	-	-	-	-	-	-	-	-	1	3,099	69,819
327,978	327,978	1	-	-	-	-	-	-	-	-	-	-	-	1	3,100	70,147
237,752	237,752	1	-	-	-	-	-	-	-	-	-	-	-	1	3,101	70,384
118,022	118,022	1	-	-	-	-	-	-	-	-	-	-	-	1	3,102	70,502
149,292	149,292	1	-	-	-	-	-	-	-	-	-	-	-	1	3,103	70,652
188,775	188,775	1	-	-	-	-	-	-	-	-	-	-	-	1	3,104	70,841
283,353	283,353	1	-	-	-	-	-	-	-	-	-	-	-	1	3,105	71,124
103,161	103,161	1	-	-	-	-	-	-	-	-	-	-	-	1	3,106	71,227
126,159	126,159	1	-	-	-	-	-	-	-	-	-	-	-	1	3,107	71,353
211,608	211,608	1	-	-	-	-	-	-	-	-	-	-	-	1	3,108	71,565
246,165	246,165	(1)	-	-	-	-	-	-	-	-	-	-	-	(1)	3,107	71,319
444,094	444,094	1	-	-	-	-	-	-	-	-	-	-	-	1	3,108	71,763
104,758	104,758	1	-	-	-	-	-	-	-	-	-	-	-	1	3,109	71,868
103,675	103,675	1	-	-	-	-	-	-	-	-	-	-	-	1	3,110	71,971
120,654	120,654	1	-	-	-	-	-	-	-	-	-	-	-	1	3,111	72,092
109,444	109,444	1	-	-	-	-	-	-	-	-	-	-	-	1	3,112	72,201
151,229	151,229	1	-	-	-	-	-	-	-	-	-	-	-	1	3,113	72,353
359,988	359,988	1	-	-	-	-	-	-	-	-	-	-	-	1	3,114	72,713
360,989	360,989	1	-	-	-	-	-	-	-	-	-	-	-	1	3,115	73,073

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 Inch Irrigation

Exhibit
Schedule H-5
Page 15
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
217,318	217,318	1	-	-	-	-	-	-	-	-	-	-	-	1	3,116	73,291
375,623	375,623	1	-	-	-	-	-	-	-	-	-	-	-	1	3,117	73,666
117,517	117,517	1	-	-	-	-	-	-	-	-	-	-	-	1	3,118	73,784
278,268	278,268	(1)	-	-	-	-	-	-	-	-	-	-	-	(1)	3,117	73,506
177,317	177,317	1	-	-	-	-	-	-	-	-	-	-	-	1	3,118	73,683
143,254	143,254	1	-	-	-	-	-	-	-	-	-	-	-	1	3,119	73,826
194,712	194,712	-	1	-	-	-	-	-	-	-	-	-	-	1	3,120	74,021
104,706	104,706	-	1	-	-	-	-	-	-	-	-	-	-	1	3,121	74,126
105,891	105,891	-	1	-	-	-	-	-	-	-	-	-	-	1	3,122	74,232
232,326	232,326	-	1	-	-	-	-	-	-	-	-	-	-	1	3,123	74,464
161,863	161,863	-	1	-	-	-	-	-	-	-	-	-	-	1	3,124	74,626
237,681	237,681	-	1	-	-	-	-	-	-	-	-	-	-	1	3,125	74,863
180,751	180,751	-	1	-	-	-	-	-	-	-	-	-	-	1	3,126	75,044
139,343	139,343	-	1	-	-	-	-	-	-	-	-	-	-	1	3,127	75,184
179,527	179,527	-	1	-	-	-	-	-	-	-	-	-	-	1	3,128	75,363
211,513	211,513	-	1	-	-	-	-	-	-	-	-	-	-	1	3,129	75,575
115,494	115,494	-	1	-	-	-	-	-	-	-	-	-	-	1	3,130	75,690
131,573	131,573	-	1	-	-	-	-	-	-	-	-	-	-	1	3,131	75,822
122,049	122,049	-	1	-	-	-	-	-	-	-	-	-	-	1	3,132	75,944
227,292	227,292	-	1	-	-	-	-	-	-	-	-	-	-	1	3,133	76,171
400,399	400,399	-	1	-	-	-	-	-	-	-	-	-	-	1	3,134	76,571
115,619	115,619	-	1	-	-	-	-	-	-	-	-	-	-	1	3,135	76,687
116,302	116,302	-	-	1	-	-	-	-	-	-	-	-	-	1	3,136	76,803
193,819	193,819	-	-	1	-	-	-	-	-	-	-	-	-	1	3,137	76,997
160,159	160,159	-	-	1	-	-	-	-	-	-	-	-	-	1	3,138	77,157
148,340	148,340	-	-	1	-	-	-	-	-	-	-	-	-	1	3,139	77,306
154,604	154,604	-	-	1	-	-	-	-	-	-	-	-	-	1	3,140	77,460
139,970	139,970	-	-	1	-	-	-	-	-	-	-	-	-	1	3,141	77,600
232,944	232,944	-	-	1	-	-	-	-	-	-	-	-	-	1	3,142	77,833
107,696	107,696	-	-	1	-	-	-	-	-	-	-	-	-	1	3,143	77,941
171,096	171,096	-	-	1	-	-	-	-	-	-	-	-	-	1	3,144	78,112
126,795	126,795	-	-	1	-	-	-	-	-	-	-	-	-	1	3,145	78,239
133,488	133,488	-	-	1	-	-	-	-	-	-	-	-	-	1	3,146	78,372
333,878	333,878	-	-	1	-	-	-	-	-	-	-	-	-	1	3,147	78,706
442,215	442,215	-	-	1	-	-	-	-	-	-	-	-	-	1	3,148	79,148
209,398	209,398	-	-	1	-	-	-	-	-	-	-	-	-	1	3,149	79,358
170,153	170,153	-	-	1	-	-	-	-	-	-	-	-	-	1	3,150	79,528
113,841	113,841	-	-	1	-	-	-	-	-	-	-	-	-	1	3,151	79,642
101,521	101,521	-	-	-	1	-	-	-	-	-	-	-	-	1	3,152	79,743
167,332	167,332	-	-	-	1	-	-	-	-	-	-	-	-	1	3,153	79,911

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 Inch Irrigation

Exhibit
Schedule H-5
Page 15
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
112,284	112,284	-	-	-	1	-	-	-	-	-	-	-	-	1	3,154	80,023
116,926	116,926	-	-	-	1	-	-	-	-	-	-	-	-	1	3,155	80,140
116,706	116,706	-	-	-	1	-	-	-	-	-	-	-	-	1	3,156	80,256
169,691	169,691	-	-	-	1	-	-	-	-	-	-	-	-	1	3,157	80,426
614,080	614,080	-	-	-	1	-	-	-	-	-	-	-	-	1	3,158	81,040
124,301	124,301	-	-	-	1	-	-	-	-	-	-	-	-	1	3,159	81,165
254,124	254,124	-	-	-	1	-	-	-	-	-	-	-	-	1	3,160	81,419
101,230	101,230	-	-	-	1	-	-	-	-	-	-	-	-	1	3,161	81,520
741,201	741,201	-	-	-	1	-	-	-	-	-	-	-	-	1	3,162	82,261
237,265	237,265	-	-	-	1	-	-	-	-	-	-	-	-	1	3,163	82,498
175,790	175,790	-	-	-	1	-	-	-	-	-	-	-	-	1	3,164	82,674
110,711	110,711	-	-	-	1	-	-	-	-	-	-	-	-	1	3,165	82,785
173,235	173,235	-	-	-	-	1	-	-	-	-	-	-	-	1	3,166	82,958
163,344	163,344	-	-	-	-	1	-	-	-	-	-	-	-	1	3,167	83,121
155,966	155,966	-	-	-	-	1	-	-	-	-	-	-	-	1	3,168	83,277
159,366	159,366	-	-	-	-	1	-	-	-	-	-	-	-	1	3,169	83,437
103,351	103,351	-	-	-	-	1	-	-	-	-	-	-	-	1	3,170	83,540
105,572	105,572	-	-	-	-	1	-	-	-	-	-	-	-	1	3,171	83,646
126,370	126,370	-	-	-	-	1	-	-	-	-	-	-	-	1	3,172	83,772
118,875	118,875	-	-	-	-	1	-	-	-	-	-	-	-	1	3,173	83,891
202,467	202,467	-	-	-	-	1	-	-	-	-	-	-	-	1	3,174	84,093
186,599	186,599	-	-	-	-	1	-	-	-	-	-	-	-	1	3,175	84,280
159,029	159,029	-	-	-	-	1	-	-	-	-	-	-	-	1	3,176	84,439
115,552	115,552	-	-	-	-	1	-	-	-	-	-	-	-	1	3,177	84,555
111,574	111,574	-	-	-	-	1	-	-	-	-	-	-	-	1	3,178	84,666
174,358	174,358	-	-	-	-	1	-	-	-	-	-	-	-	1	3,179	84,841
105,068	105,068	-	-	-	-	1	-	-	-	-	-	-	-	1	3,180	84,946
117,884	117,884	-	-	-	-	1	-	-	-	-	-	-	-	1	3,181	85,063
990,577	990,577	-	-	-	-	1	-	-	-	-	-	-	-	1	3,182	86,054
270,925	270,925	-	-	-	-	1	-	-	-	-	-	-	-	1	3,183	86,325
103,439	103,439	-	-	-	-	1	-	-	-	-	-	-	-	1	3,184	86,428
255,615	255,615	-	-	-	-	1	-	-	-	-	-	-	-	1	3,185	86,684
153,377	153,377	-	-	-	-	1	-	-	-	-	-	-	-	1	3,186	86,837
106,212	106,212	-	-	-	-	1	-	-	-	-	-	-	-	1	3,187	86,944
127,132	127,132	-	-	-	-	1	-	-	-	-	-	-	-	1	3,188	87,071
155,724	155,724	-	-	-	-	-	1	-	-	-	-	-	-	1	3,189	87,226
135,995	135,995	-	-	-	-	-	1	-	-	-	-	-	-	1	3,190	87,362
109,211	109,211	-	-	-	-	-	1	-	-	-	-	-	-	1	3,191	87,472
222,325	222,325	-	-	-	-	-	1	-	-	-	-	-	-	1	3,192	87,694
155,960	155,960	-	-	-	-	-	1	-	-	-	-	-	-	1	3,193	87,850

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 Inch Irrigation

Exhibit
Schedule H-5
Page 15
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
152,636	152,636	-	-	-	-	-	1	-	-	-	-	-	-	1	3,194	88,003
221,122	221,122	-	-	-	-	-	1	-	-	-	-	-	-	1	3,195	88,224
115,258	115,258	-	-	-	-	-	1	-	-	-	-	-	-	1	3,196	88,339
127,891	127,891	-	-	-	-	-	1	-	-	-	-	-	-	1	3,197	88,467
116,100	116,100	-	-	-	-	-	1	-	-	-	-	-	-	1	3,198	88,583
118,199	118,199	-	-	-	-	-	1	-	-	-	-	-	-	1	3,199	88,701
206,142	206,142	-	-	-	-	-	1	-	-	-	-	-	-	1	3,200	88,907
168,951	168,951	-	-	-	-	-	1	-	-	-	-	-	-	1	3,201	89,076
106,592	106,592	-	-	-	-	-	1	-	-	-	-	-	-	1	3,202	89,183
158,996	158,996	-	-	-	-	-	1	-	-	-	-	-	-	1	3,203	89,342
156,856	156,856	-	-	-	-	-	1	-	-	-	-	-	-	1	3,204	89,499
303,563	303,563	-	-	-	-	-	1	-	-	-	-	-	-	1	3,205	89,802
127,717	127,717	-	-	-	-	-	1	-	-	-	-	-	-	1	3,206	89,930
907,325	907,325	-	-	-	-	-	1	-	-	-	-	-	-	1	3,207	90,837
136,371	136,371	-	-	-	-	-	1	-	-	-	-	-	-	1	3,208	90,974
317,928	317,928	-	-	-	-	-	1	-	-	-	-	-	-	1	3,209	91,292
179,178	179,178	-	-	-	-	-	1	-	-	-	-	-	-	1	3,210	91,471
297,501	297,501	-	-	-	-	-	1	-	-	-	-	-	-	1	3,211	91,768
133,155	133,155	-	-	-	-	-	1	-	-	-	-	-	-	1	3,212	91,901
130,336	130,336	-	-	-	-	-	1	-	-	-	-	-	-	1	3,213	92,032
184,883	184,883	-	-	-	-	-	-	1	-	-	-	-	-	1	3,214	92,217
140,974	140,974	-	-	-	-	-	-	1	-	-	-	-	-	1	3,215	92,358
253,411	253,411	-	-	-	-	-	-	1	-	-	-	-	-	1	3,216	92,611
188,142	188,142	-	-	-	-	-	-	1	-	-	-	-	-	1	3,217	92,799
194,908	194,908	-	-	-	-	-	-	1	-	-	-	-	-	1	3,218	92,994
121,186	121,186	-	-	-	-	-	-	1	-	-	-	-	-	1	3,219	93,115
122,300	122,300	-	-	-	-	-	-	1	-	-	-	-	-	1	3,220	93,238
182,492	182,492	-	-	-	-	-	-	1	-	-	-	-	-	1	3,221	93,420
130,168	130,168	-	-	-	-	-	-	1	-	-	-	-	-	1	3,222	93,550
237,779	237,779	-	-	-	-	-	-	1	-	-	-	-	-	1	3,223	93,788
192,454	192,454	-	-	-	-	-	-	1	-	-	-	-	-	1	3,224	93,980
134,510	134,510	-	-	-	-	-	-	1	-	-	-	-	-	1	3,225	94,115
429,628	429,628	-	-	-	-	-	-	1	-	-	-	-	-	1	3,226	94,545
417,154	417,154	-	-	-	-	-	-	1	-	-	-	-	-	1	3,227	94,962
112,027	112,027	-	-	-	-	-	-	1	-	-	-	-	-	1	3,228	95,074
229,694	229,694	-	-	-	-	-	-	1	-	-	-	-	-	1	3,229	95,303
162,166	162,166	-	-	-	-	-	-	1	-	-	-	-	-	1	3,230	95,466
223,760	223,760	-	-	-	-	-	-	1	-	-	-	-	-	1	3,231	95,689
120,675	120,675	-	-	-	-	-	-	1	1	-	-	-	-	2	3,233	95,931
139,003	139,003	-	-	-	-	-	-	1	-	-	-	-	-	1	3,234	96,070

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 Inch Irrigation

Exhibit
Schedule H-5
Page 15
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
157,058	157,058	-	-	-	-	-	-	1	-	-	-	-	-	1	3,235	96,227
152,560	152,560	-	-	-	-	-	-	1	-	-	-	-	-	1	3,236	96,379
349,418	349,418	-	-	-	-	-	-	1	-	-	-	-	-	1	3,237	96,729
329,946	329,946	-	-	-	-	-	-	1	-	-	-	-	-	1	3,238	97,059
157,784	157,784	-	-	-	-	-	-	1	-	-	-	-	-	1	3,239	97,217
108,556	108,556	-	-	-	-	-	-	1	-	-	-	-	-	1	3,240	97,325
366,513	366,513	-	-	-	-	-	-	1	-	-	-	-	-	1	3,241	97,692
118,634	118,634	-	-	-	-	-	-	1	-	-	-	-	-	1	3,242	97,810
229,492	229,492	-	-	-	-	-	-	1	-	-	-	-	-	1	3,243	98,040
211,320	211,320	-	-	-	-	-	-	1	-	-	-	-	-	1	3,244	98,251
146,663	146,663	-	-	-	-	-	-	1	-	-	-	-	-	1	3,245	98,398
105,973	105,973	-	-	-	-	-	-	1	-	-	-	-	-	1	3,246	98,504
172,996	172,996	-	-	-	-	-	-	1	-	-	-	-	-	1	3,247	98,677
145,677	145,677	-	-	-	-	-	-	1	-	-	-	-	-	1	3,248	98,822
200,095	200,095	-	-	-	-	-	-	-	1	-	-	-	-	1	3,249	99,022
377,723	377,723	-	-	-	-	-	-	-	1	-	-	-	-	1	3,250	99,400
127,138	127,138	-	-	-	-	-	-	-	1	-	-	-	-	1	3,251	99,527
179,463	179,463	-	-	-	-	-	-	-	1	-	-	-	-	1	3,252	99,707
172,923	172,923	-	-	-	-	-	-	-	1	-	-	-	-	1	3,253	99,880
111,855	111,855	-	-	-	-	-	-	-	1	-	-	-	-	1	3,254	99,992
237,366	237,366	-	-	-	-	-	-	-	1	-	-	-	-	1	3,255	100,229
156,211	156,211	-	-	-	-	-	-	-	1	-	-	-	-	1	3,256	100,385
143,866	143,866	-	-	-	-	-	-	-	1	-	-	-	-	1	3,257	100,529
105,123	105,123	-	-	-	-	-	-	-	1	-	-	-	-	1	3,258	100,634
224,498	224,498	-	-	-	-	-	-	-	1	-	-	-	-	1	3,259	100,859
249,540	249,540	-	-	-	-	-	-	-	1	-	-	-	-	1	3,260	101,108
110,123	110,123	-	-	-	-	-	-	-	1	-	-	-	-	1	3,261	101,218
119,601	119,601	-	-	-	-	-	-	-	1	-	-	-	-	1	3,262	101,338
102,592	102,592	-	-	-	-	-	-	-	1	-	-	-	-	1	3,263	101,440
111,436	111,436	-	-	-	-	-	-	-	1	-	-	-	-	1	3,264	101,552
361,944	361,944	-	-	-	-	-	-	-	1	-	-	-	-	1	3,265	101,914
197,632	197,632	-	-	-	-	-	-	-	1	-	-	-	-	1	3,266	102,111
626,278	626,278	-	-	-	-	-	-	-	1	-	-	-	-	1	3,267	102,738
101,291	101,291	-	-	-	-	-	-	-	1	-	-	-	-	1	3,268	102,839
320,223	320,223	-	-	-	-	-	-	-	1	-	-	-	-	1	3,269	103,159
102,390	102,390	-	-	-	-	-	-	-	1	-	-	-	-	1	3,270	103,262
210,323	210,323	-	-	-	-	-	-	-	1	-	-	-	-	1	3,271	103,472
407,955	407,955	-	-	-	-	-	-	-	1	-	-	-	-	1	3,272	103,880
281,474	281,474	-	-	-	-	-	-	-	1	-	-	-	-	1	3,273	104,161
310,589	310,589	-	-	-	-	-	-	-	1	-	-	-	-	1	3,274	104,472

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 Inch Irrigation

Exhibit
Schedule H-5
Page 15
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
117,734	117,734	-	-	-	-	-	-	-	1	-	-	-	-	1	3,275	104,590
120,626	120,626	-	-	-	-	-	-	-	1	-	-	-	-	1	3,276	104,710
130,633	130,633	-	-	-	-	-	-	-	1	-	-	-	-	1	3,277	104,841
351,971	351,971	-	-	-	-	-	-	-	1	-	-	-	-	1	3,278	105,193
174,398	174,398	-	-	-	-	-	-	-	1	-	-	-	-	1	3,279	105,367
148,924	148,924	-	-	-	-	-	-	-	1	-	-	-	-	1	3,280	105,516
322,990	322,990	-	-	-	-	-	-	-	1	-	-	-	-	1	3,281	105,839
326,990	326,990	-	-	-	-	-	-	-	1	-	-	-	-	1	3,282	106,166
155,247	155,247	-	-	-	-	-	-	-	1	-	-	1	-	2	3,284	106,477
294,988	294,988	-	-	-	-	-	-	-	1	-	-	-	-	1	3,285	106,772
115,384	115,384	-	-	-	-	-	-	-	1	-	-	-	-	1	3,286	106,887
174,756	174,756	-	-	-	-	-	-	-	1	-	-	-	-	1	3,287	107,062
152,817	152,817	-	-	-	-	-	-	-	1	-	-	-	-	1	3,288	107,215
165,615	165,615	-	-	-	-	-	-	-	1	-	-	-	-	1	3,289	107,380
163,629	163,629	-	-	-	-	-	-	-	1	-	-	-	-	1	3,290	107,544
211,158	211,158	-	-	-	-	-	-	-	1	-	-	-	-	1	3,291	107,755
114,527	114,527	-	-	-	-	-	-	-	1	-	-	-	-	1	3,292	107,870
279,950	279,950	-	-	-	-	-	-	-	-	1	-	-	-	1	3,293	108,150
171,696	171,696	-	-	-	-	-	-	-	-	1	-	-	-	1	3,294	108,321
242,765	242,765	-	-	-	-	-	-	-	-	1	-	-	-	1	3,295	108,564
207,437	207,437	-	-	-	-	-	-	-	-	1	-	-	-	1	3,296	108,771
263,082	263,082	-	-	-	-	-	-	-	-	1	-	-	-	1	3,297	109,035
147,761	147,761	-	-	-	-	-	-	-	-	1	-	-	-	1	3,298	109,182
197,099	197,099	-	-	-	-	-	-	-	-	1	-	-	-	1	3,299	109,379
128,038	128,038	-	-	-	-	-	-	-	-	1	-	-	-	1	3,300	109,507
168,703	168,703	-	-	-	-	-	-	-	-	1	-	-	-	1	3,301	109,676
165,719	165,719	-	-	-	-	-	-	-	-	1	-	-	-	1	3,302	109,842
139,306	139,306	-	-	-	-	-	-	-	-	1	-	-	-	1	3,303	109,981
129,902	129,902	-	-	-	-	-	-	-	-	1	-	-	-	1	3,304	110,111
111,439	111,439	-	-	-	-	-	-	-	-	1	-	-	-	1	3,305	110,223
135,542	135,542	-	-	-	-	-	-	-	-	1	-	-	-	1	3,306	110,358
190,489	190,489	-	-	-	-	-	-	-	-	1	-	-	-	1	3,307	110,549
232,987	232,987	-	-	-	-	-	-	-	-	1	-	-	-	1	3,308	110,782
267,363	267,363	-	-	-	-	-	-	-	-	1	-	-	-	1	3,309	111,049
121,624	121,624	-	-	-	-	-	-	-	-	1	-	-	-	1	3,310	111,171
100,667	100,667	-	-	-	-	-	-	-	-	1	-	-	-	1	3,311	111,271
112,024	112,024	-	-	-	-	-	-	-	-	1	-	-	-	1	3,312	111,383
133,136	133,136	-	-	-	-	-	-	-	-	1	-	-	-	1	3,313	111,516
128,114	128,114	-	-	-	-	-	-	-	-	1	-	-	-	1	3,314	111,644
111,136	111,136	-	-	-	-	-	-	-	-	1	-	-	-	1	3,315	111,756

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 Inch Irrigation

Exhibit
Schedule H-5
Page 15
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
260,557	260,557	-	-	-	-	-	-	-	-	1	-	-	-	1	3,316	112,016
1,737,954	1,737,954	-	-	-	-	-	-	-	-	1	-	-	-	1	3,317	113,754
133,543	133,543	-	-	-	-	-	-	-	-	1	-	-	-	1	3,318	113,888
150,412	150,412	-	-	-	-	-	-	-	-	1	-	-	-	1	3,319	114,038
261,288	261,288	-	-	-	-	-	-	-	-	1	-	-	-	1	3,320	114,299
298,058	298,058	-	-	-	-	-	-	-	-	1	-	-	-	1	3,321	114,597
182,274	182,274	-	-	-	-	-	-	-	-	1	-	-	-	1	3,322	114,780
156,743	156,743	-	-	-	-	-	-	-	-	1	-	-	-	1	3,323	114,936
228,146	228,146	-	-	-	-	-	-	-	-	1	-	-	-	1	3,324	115,165
118,423	118,423	-	-	-	-	-	-	-	-	1	-	-	-	1	3,325	115,283
110,362	110,362	-	-	-	-	-	-	-	-	1	-	-	-	1	3,326	115,393
112,473	112,473	-	-	-	-	-	-	-	-	1	-	-	-	1	3,327	115,506
227,782	227,782	-	-	-	-	-	-	-	-	1	-	-	-	1	3,328	115,734
113,450	113,450	-	-	-	-	-	-	-	-	1	-	-	-	1	3,329	115,847
150,727	150,727	-	-	-	-	-	-	-	-	1	-	-	-	1	3,330	115,998
203,045	203,045	-	-	-	-	-	-	-	-	1	-	-	-	1	3,331	116,201
315,794	315,794	-	-	-	-	-	-	-	-	1	-	-	-	1	3,332	116,517
214,099	214,099	-	-	-	-	-	-	-	-	1	-	-	-	1	3,333	116,731
153,870	153,870	-	-	-	-	-	-	-	-	1	-	-	-	1	3,334	116,885
173,327	173,327	-	-	-	-	-	-	-	-	1	-	-	-	1	3,335	117,058
149,533	149,533	-	-	-	-	-	-	-	-	1	-	-	-	1	3,336	117,207
222,509	222,509	-	-	-	-	-	-	-	-	1	-	-	-	1	3,337	117,430
100,085	100,085	-	-	-	-	-	-	-	-	1	-	-	-	1	3,338	117,530
166,714	166,714	-	-	-	-	-	-	-	-	1	-	-	-	1	3,339	117,697
134,902	134,902	-	-	-	-	-	-	-	-	1	-	-	-	1	3,340	117,832
128,414	128,414	-	-	-	-	-	-	-	-	1	-	-	-	1	3,341	117,960
153,343	153,343	-	-	-	-	-	-	-	-	-	1	-	-	1	3,342	118,113
151,957	151,957	-	-	-	-	-	-	-	-	-	1	-	-	1	3,343	118,265
251,089	251,089	-	-	-	-	-	-	-	-	-	1	-	-	1	3,344	118,516
173,899	173,899	-	-	-	-	-	-	-	-	-	1	-	-	1	3,345	118,690
166,741	166,741	-	-	-	-	-	-	-	-	-	1	-	-	1	3,346	118,857
130,104	130,104	-	-	-	-	-	-	-	-	-	1	-	-	1	3,347	118,987
179,613	179,613	-	-	-	-	-	-	-	-	-	1	-	-	1	3,348	119,167
203,611	203,611	-	-	-	-	-	-	-	-	-	1	-	-	1	3,349	119,370
229,994	229,994	-	-	-	-	-	-	-	-	-	1	-	-	1	3,350	119,600
206,136	206,136	-	-	-	-	-	-	-	-	-	1	-	-	1	3,351	119,807
120,758	120,758	-	-	-	-	-	-	-	-	-	1	-	-	1	3,352	119,927
510,560	510,560	-	-	-	-	-	-	-	-	-	1	-	-	1	3,353	120,438
126,814	126,814	-	-	-	-	-	-	-	-	-	1	-	-	1	3,354	120,565
127,010	127,010	-	-	-	-	-	-	-	-	-	1	-	-	1	3,355	120,692

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 Inch Irrigation

Exhibit
Schedule H-5
Page 15
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
125,997	125,997	-	-	-	-	-	-	-	-	-	1	-	-	1	3,356	120,818
102,188	102,188	-	-	-	-	-	-	-	-	-	1	-	-	1	3,357	120,920
172,577	172,577	-	-	-	-	-	-	-	-	-	1	-	-	1	3,358	121,092
165,734	165,734	-	-	-	-	-	-	-	-	-	1	-	-	1	3,359	121,258
146,534	146,534	-	-	-	-	-	-	-	-	-	1	-	-	1	3,360	121,405
215,296	215,296	-	-	-	-	-	-	-	-	-	1	-	-	1	3,361	121,620
126,991	126,991	-	-	-	-	-	-	-	-	-	1	-	-	1	3,362	121,747
261,836	261,836	-	-	-	-	-	-	-	-	-	1	-	-	1	3,363	122,009
121,547	121,547	-	-	-	-	-	-	-	-	-	1	-	-	1	3,364	122,130
185,730	185,730	-	-	-	-	-	-	-	-	-	1	-	-	1	3,365	122,316
141,261	141,261	-	-	-	-	-	-	-	-	-	1	-	-	1	3,366	122,457
239,493	239,493	-	-	-	-	-	-	-	-	-	1	-	-	1	3,367	122,697
190,862	190,862	-	-	-	-	-	-	-	-	-	1	-	-	1	3,368	122,888
227,356	227,356	-	-	-	-	-	-	-	-	-	1	-	-	1	3,369	123,115
101,248	101,248	-	-	-	-	-	-	-	-	-	1	-	-	1	3,370	123,216
148,067	148,067	-	-	-	-	-	-	-	-	-	1	-	-	1	3,371	123,364
191,288	191,288	-	-	-	-	-	-	-	-	-	1	-	-	1	3,372	123,556
218,836	218,836	-	-	-	-	-	-	-	-	-	1	-	-	1	3,373	123,775
157,897	157,897	-	-	-	-	-	-	-	-	-	1	-	-	1	3,374	123,932
153,218	153,218	-	-	-	-	-	-	-	-	-	1	-	-	1	3,375	124,086
152,281	152,281	-	-	-	-	-	-	-	-	-	1	-	-	1	3,376	124,238
148,511	148,511	-	-	-	-	-	-	-	-	-	1	-	-	1	3,377	124,386
131,215	131,215	-	-	-	-	-	-	-	-	-	1	-	-	1	3,378	124,518
126,217	126,217	-	-	-	-	-	-	-	-	-	1	-	-	1	3,379	124,644
157,414	157,414	-	-	-	-	-	-	-	-	-	-	1	-	1	3,380	124,801
104,373	104,373	-	-	-	-	-	-	-	-	-	-	1	-	1	3,381	124,906
234,453	234,453	-	-	-	-	-	-	-	-	-	-	1	-	1	3,382	125,140
165,254	165,254	-	-	-	-	-	-	-	-	-	-	1	-	1	3,383	125,305
202,455	202,455	-	-	-	-	-	-	-	-	-	-	1	-	1	3,384	125,508
123,790	123,790	-	-	-	-	-	-	-	-	-	-	1	-	1	3,385	125,632
104,795	104,795	-	-	-	-	-	-	-	-	-	-	1	-	1	3,386	125,736
175,549	175,549	-	-	-	-	-	-	-	-	-	-	1	-	1	3,387	125,912
105,095	105,095	-	-	-	-	-	-	-	-	-	-	1	-	1	3,388	126,017
117,942	117,942	-	-	-	-	-	-	-	-	-	-	1	-	1	3,389	126,135
240,996	240,996	-	-	-	-	-	-	-	-	-	-	1	-	1	3,390	126,376
100,890	100,890	-	-	-	-	-	-	-	-	-	-	1	-	1	3,391	126,477
111,206	111,206	-	-	-	-	-	-	-	-	-	-	1	-	1	3,392	126,588
210,093	210,093	-	-	-	-	-	-	-	-	-	-	1	-	1	3,393	126,798
515,870	515,870	-	-	-	-	-	-	-	-	-	-	1	-	1	3,394	127,314
106,494	106,494	-	-	-	-	-	-	-	-	-	-	1	-	1	3,395	127,421

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 Inch Irrigation

Exhibit
Schedule H-5
Page 15
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
123,995	123,995	-	-	-	-	-	-	-	-	-	-	1	-	1	3,396	127,545
178,545	178,545	-	-	-	-	-	-	-	-	-	-	1	-	1	3,397	127,723
110,594	110,594	-	-	-	-	-	-	-	-	-	-	1	-	1	3,398	127,834
107,803	107,803	-	-	-	-	-	-	-	-	-	-	1	-	1	3,399	127,942
103,813	103,813	-	-	-	-	-	-	-	-	-	-	1	-	1	3,400	128,045
223,515	223,515	-	-	-	-	-	-	-	-	-	-	1	-	1	3,401	128,269
209,955	209,955	-	-	-	-	-	-	-	-	-	-	1	-	1	3,402	128,479
300,426	300,426	-	-	-	-	-	-	-	-	-	-	1	-	1	3,403	128,779
153,144	153,144	-	-	-	-	-	-	-	-	-	-	1	-	1	3,404	128,932
258,556	258,556	-	-	-	-	-	-	-	-	-	-	1	-	1	3,405	129,191
110,695	110,695	-	-	-	-	-	-	-	-	-	-	1	-	1	3,406	129,302
161,052	161,052	-	-	-	-	-	-	-	-	-	-	1	-	1	3,407	129,463
116,948	116,948	-	-	-	-	-	-	-	-	-	-	1	-	1	3,408	129,580
153,946	153,946	-	-	-	-	-	-	-	-	-	-	1	-	1	3,409	129,734
137,246	137,246	-	-	-	-	-	-	-	-	-	-	1	-	1	3,410	129,871
101,108	101,108	-	-	-	-	-	-	-	-	-	-	1	-	1	3,411	129,972
160,003	160,003	-	-	-	-	-	-	-	-	-	-	1	-	1	3,412	130,132
229,094	229,094	-	-	-	-	-	-	-	-	-	-	1	-	1	3,413	130,361
543,394	543,394	-	-	-	-	-	-	-	-	-	-	1	-	1	3,414	130,904
105,346	105,346	-	-	-	-	-	-	-	-	-	-	1	-	1	3,415	131,010
192,135	192,135	-	-	-	-	-	-	-	-	-	-	1	-	1	3,416	131,202
178,863	178,863	-	-	-	-	-	-	-	-	-	-	1	-	1	3,417	131,381
259,614	259,614	-	-	-	-	-	-	-	-	-	-	1	-	1	3,418	131,640
133,142	133,142	-	-	-	-	-	-	-	-	-	-	1	-	1	3,419	131,774
130,915	130,915	-	-	-	-	-	-	-	-	-	-	1	-	1	3,420	131,904
103,825	103,825	-	-	-	-	-	-	-	-	-	-	-	1	1	3,421	132,008
112,351	112,351	-	-	-	-	-	-	-	-	-	-	-	1	1	3,422	132,121
227,531	227,531	-	-	-	-	-	-	-	-	-	-	-	1	1	3,423	132,348
116,384	116,384	-	-	-	-	-	-	-	-	-	-	-	1	1	3,424	132,465
116,112	116,112	-	-	-	-	-	-	-	-	-	-	-	1	1	3,425	132,581
108,658	108,658	-	-	-	-	-	-	-	-	-	-	-	1	1	3,426	132,689
154,512	154,512	-	-	-	-	-	-	-	-	-	-	-	1	1	3,427	132,844
195,205	195,205	-	-	-	-	-	-	-	-	-	-	-	1	1	3,428	133,039
146,620	146,620	-	-	-	-	-	-	-	-	-	-	-	1	1	3,429	133,186
275,280	275,280	-	-	-	-	-	-	-	-	-	-	-	1	1	3,430	133,461
157,925	157,925	-	-	-	-	-	-	-	-	-	-	-	1	1	3,431	133,619
219,865	219,865	-	-	-	-	-	-	-	-	-	-	-	1	1	3,432	133,839
180,503	180,503	-	-	-	-	-	-	-	-	-	-	-	1	1	3,433	134,019
134,522	134,522	-	-	-	-	-	-	-	-	-	-	-	1	1	3,434	134,154
1,731,072	1,731,072	-	-	-	-	-	-	-	-	-	-	-	1	1	3,435	135,885

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 Inch Irrigation

Exhibit
Schedule H-5
Page 15
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
148,144	148,144	-	-	-	-	-	-	-	-	-	-	-	1	1	3,436	136,033
184,470	184,470	-	-	-	-	-	-	-	-	-	-	-	1	1	3,437	136,217
226,049	226,049	-	-	-	-	-	-	-	-	-	-	-	1	1	3,438	136,443
106,478	106,478	-	-	-	-	-	-	-	-	-	-	-	1	1	3,439	136,550
243,049	243,049	-	-	-	-	-	-	-	-	-	-	-	1	1	3,440	136,793
124,038	124,038	-	-	-	-	-	-	-	-	-	-	-	2	2	3,442	137,041
134,100	134,100	-	-	-	-	-	-	-	-	-	-	-	1	1	3,443	137,175
124,154	124,154	-	-	-	-	-	-	-	-	-	-	-	1	1	3,444	137,299
108,189	108,189	-	-	-	-	-	-	-	-	-	-	-	1	1	3,445	137,408
291,744	291,744	-	-	-	-	-	-	-	-	-	-	-	1	1	3,446	137,699
180,473	180,473	-	-	-	-	-	-	-	-	-	-	-	1	1	3,447	137,880
110,509	110,509	-	-	-	-	-	-	-	-	-	-	-	1	1	3,448	137,990
165,018	165,018	-	-	-	-	-	-	-	-	-	-	-	1	1	3,449	138,155
117,471	117,471	-	-	-	-	-	-	-	-	-	-	-	1	1	3,450	138,273
	-													-	3,450	138,273
Totals		282	290	287	286	288	290	276	302	288	287	287	289	3,452		

Average Usage	40,206
Median Usage	15,500
Average # Customers	288
Change in Number of Customers	7

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 1/2 Inch Irrigation

Exhibit
Schedule H-5
Page 16
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	15	16	15	17	11	7	7	7	5	5	4	7	116	116	-
1	1,000	1	4	5	3	-	2	3	1	1	1	4	3	28	144	14
1,001	2,000	-	-	-	-	-	1	-	1	-	1	-	1	4	148	20
2,001	3,000	-	1	2	3	-	-	-	1	-	-	1	-	8	156	40
3,001	4,000	1	6	2	3	3	1	2	-	1	-	-	-	19	175	107
4,001	5,000	1	4	1	1	1	2	-	3	1	2	1	1	18	193	188
5,001	6,000	5	2	4	2	2	2	1	2	-	1	-	-	21	214	303
6,001	7,000	3	3	2	-	1	-	1	-	1	-	-	1	12	226	381
7,001	8,000	3	3	3	1	1	-	-	3	1	1	1	3	20	246	531
8,001	9,000	4	2	1	2	-	-	-	-	-	-	1	1	11	257	625
9,001	10,000	-	1	2	-	2	1	-	-	-	-	4	1	11	268	729
10,001	11,000	1	3	3	1	-	-	1	-	-	-	-	2	11	279	845
11,001	12,000	1	-	2	2	-	-	1	1	-	1	1	-	9	288	948
12,001	13,000	3	1	2	1	4	2	-	-	-	1	-	2	16	304	1,148
13,001	14,000	4	4	-	2	2	-	1	1	-	-	-	1	15	319	1,351
14,001	15,000	3	1	-	2	2	-	-	2	-	-	1	-	11	330	1,510
15,001	16,000	1	2	1	3	-	1	1	2	-	3	2	1	17	347	1,774
16,001	17,000	3	2	3	2	1	1	-	-	-	-	1	1	14	361	2,005
17,001	18,000	2	-	3	1	3	3	-	-	-	1	1	-	14	375	2,250
18,001	19,000	2	1	1	-	2	2	2	-	2	1	2	1	16	391	2,546
19,001	20,000	-	5	4	1	1	-	-	-	-	3	-	1	15	406	2,838
20,001	21,000	-	1	1	-	2	1	-	-	-	2	3	1	11	417	3,064
21,001	22,000	2	2	3	1	2	-	-	-	-	2	3	1	16	433	3,408
22,001	23,000	3	1	-	2	-	1	-	-	-	-	-	-	7	440	3,565
23,001	24,000	-	-	2	1	-	-	1	1	1	1	1	1	9	449	3,777
24,001	25,000	4	2	-	1	2	1	1	2	1	2	1	1	18	467	4,218
25,001	26,000	-	1	3	4	2	-	2	1	-	1	1	-	15	482	4,600
26,001	27,000	-	2	1	2	1	1	1	1	1	-	1	1	12	494	4,918
27,001	28,000	-	2	-	-	-	-	-	-	-	1	-	-	3	497	5,001
28,001	29,000	2	-	3	-	1	1	1	2	2	1	-	-	13	510	5,371
29,001	30,000	1	4	2	1	2	1	2	-	1	2	1	2	19	529	5,932
30,001	31,000	3	3	2	2	1	-	-	2	1	-	2	1	17	546	6,450
31,001	32,000	5	2	3	-	2	1	1	-	2	-	-	1	17	563	6,986
32,001	33,000	1	2	-	-	-	-	1	-	1	2	2	1	10	573	7,311
33,001	34,000	1	3	2	1	-	5	1	1	1	1	-	-	16	589	7,847
34,001	35,000	3	3	2	3	2	-	-	1	-	-	1	-	15	604	8,364
35,001	36,000	2	3	2	-	2	1	-	-	3	-	1	1	15	619	8,897
36,001	37,000	-	3	2	1	4	-	-	-	-	-	-	2	12	631	9,335
37,001	38,000	1	-	-	2	1	-	-	-	1	-	1	1	7	638	9,597
38,001	39,000	2	1	-	2	-	2	1	1	1	-	1	-	11	649	10,021
39,001	40,000	1	-	1	-	-	2	-	-	2	-	1	1	8	657	10,337
40,001	41,000	-	1	3	1	-	-	1	2	-	1	2	1	12	669	10,823

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 1/2 Inch Irrigation

Exhibit
Schedule H-5
Page 16
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
41,001	42,000	-	-	1	1	2	-	2	1	-	1	1	-	9	678	11,196
42,001	43,000	3	3	1	6	3	1	1	-	-	-	-	1	19	697	12,004
43,001	44,000	1	-	2	-	-	-	-	1	1	2	1	-	8	705	12,352
44,001	45,000	4	1	3	1	-	2	-	-	-	-	-	-	11	716	12,841
45,001	46,000	1	-	-	-	1	-	-	2	2	1	1	2	10	726	13,296
46,001	47,000	1	3	3	1	-	-	1	-	1	1	-	-	11	737	13,808
47,001	48,000	-	3	4	-	3	1	-	1	-	-	1	2	15	752	14,520
48,001	49,000	2	1	2	2	-	-	-	1	-	1	1	-	10	762	15,005
49,001	50,000	-	-	1	1	-	-	1	-	-	-	1	1	5	767	15,253
50,001	51,000	2	2	2	1	-	-	-	-	-	1	1	1	10	777	15,758
51,001	52,000	-	-	-	-	2	-	1	-	-	-	1	-	4	781	15,964
52,001	53,000	3	-	-	2	-	1	-	-	-	1	2	2	11	792	16,541
53,001	54,000	-	-	1	2	2	-	1	-	-	-	-	-	6	798	16,862
54,001	55,000	(1)	-	4	1	-	-	-	-	1	3	1	1	10	808	17,407
55,001	56,000	-	-	-	-	-	-	3	-	-	1	-	1	5	813	17,685
56,001	57,000	-	-	1	-	-	-	-	1	-	-	1	2	5	818	17,967
57,001	58,000	-	-	-	-	1	-	-	1	-	-	-	1	3	821	18,140
58,001	59,000	-	2	-	-	2	2	2	1	-	2	1	-	12	833	18,842
59,001	60,000	3	-	-	1	-	-	-	1	-	-	1	-	6	839	19,199
60,001	61,000	1	2	2	3	-	1	-	1	1	1	1	-	13	852	19,985
61,001	62,000	1	1	2	1	1	1	-	-	1	1	1	1	11	863	20,662
62,001	63,000	1	1	-	2	-	-	-	1	-	2	-	-	7	870	21,099
63,001	64,000	-	1	1	2	-	-	-	-	-	-	-	-	4	874	21,353
64,001	65,000	1	-	-	1	1	-	2	2	-	2	-	2	11	885	22,063
65,001	66,000	-	1	-	1	-	-	-	1	-	-	2	-	5	890	22,390
66,001	67,000	-	-	-	-	-	2	1	1	-	-	1	-	5	895	22,723
67,001	68,000	1	1	-	1	3	-	-	-	-	-	2	1	9	904	23,330
68,001	69,000	1	2	-	1	-	1	-	-	-	-	1	-	6	910	23,741
69,001	70,000	-	-	1	1	1	2	1	-	-	-	1	1	8	918	24,297
70,001	71,000	1	-	1	-	-	1	-	2	2	1	-	1	9	927	24,932
71,001	72,000	1	-	-	3	1	-	-	1	2	-	1	1	10	937	25,647
72,001	73,000	-	-	2	1	-	1	-	-	1	1	-	1	7	944	26,154
73,001	74,000	-	1	-	2	-	-	1	-	-	2	-	-	6	950	26,595
74,001	75,000	-	-	-	2	-	-	1	1	1	2	1	1	9	959	27,266
75,001	76,000	1	-	-	2	-	-	-	1	-	1	1	2	8	967	27,870
76,001	77,000	-	1	-	1	-	-	-	1	-	-	-	1	4	971	28,176
77,001	78,000	-	-	-	-	-	1	-	-	-	2	-	-	3	974	28,408
78,001	79,000	-	-	-	1	1	-	-	-	1	1	-	1	5	979	28,801
79,001	80,000	1	-	1	1	1	-	1	-	2	-	-	1	8	987	29,437
80,001	81,000	1	-	-	-	-	-	2	2	-	-	-	-	5	992	29,839
81,001	82,000	-	-	3	3	-	1	-	-	2	1	1	-	11	1,003	30,736
82,001	83,000	-	-	-	-	-	2	-	-	-	1	-	-	3	1,006	30,983

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 1/2 Inch Irrigation

Exhibit
Schedule H-5
Page 16
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
83,001	84,000	1	-	-	-	-	3	1	-	2	-	1	-	8	1,014	31,651
84,001	85,000	-	-	-	1	2	-	-	-	2	2	-	-	7	1,021	32,243
85,001	86,000	-	-	-	1	-	-	1	-	-	2	1	-	5	1,026	32,670
86,001	87,000	-	-	-	1	-	1	1	-	-	-	-	1	4	1,030	33,016
87,001	88,000	-	-	-	-	1	1	1	-	1	-	1	1	6	1,036	33,541
88,001	89,000	-	-	1	1	-	-	2	-	1	-	3	-	8	1,044	34,249
89,001	90,000	-	-	-	-	-	1	2	-	1	-	1	2	7	1,051	34,876
90,001	91,000	2	1	1	-	2	-	-	-	1	-	1	1	9	1,060	35,690
91,001	92,000	-	-	1	1	1	-	1	1	-	-	-	-	5	1,065	36,148
92,001	93,000	-	1	-	1	-	3	3	-	-	-	1	-	9	1,074	36,980
93,001	94,000	-	-	-	-	1	-	1	2	1	1	-	2	8	1,082	37,728
94,001	95,000	-	-	-	3	-	1	1	-	-	-	1	1	7	1,089	38,390
95,001	96,000	-	-	1	-	1	2	-	-	-	1	-	2	7	1,096	39,058
96,001	97,000	-	1	-	-	1	-	-	-	-	2	-	-	4	1,100	39,444
97,001	98,000	-	-	-	-	1	1	-	-	3	1	2	1	9	1,109	40,322
98,001	99,000	-	2	-	-	-	-	-	-	-	-	-	1	3	1,112	40,617
99,001	100,000	1	1	-	-	-	-	1	-	-	-	-	-	3	1,115	40,916
150,257	150,257	1	-	-	-	-	-	-	-	-	-	-	-	1	1,116	41,066
310,073	310,073	1	-	-	-	-	-	-	-	-	-	-	-	1	1,117	41,376
158,498	158,498	1	-	-	-	-	-	-	-	-	-	-	-	1	1,118	41,535
251,126	251,126	1	-	-	-	-	-	-	-	-	-	-	-	1	1,119	41,786
110,259	110,259	1	-	-	-	-	-	-	1	-	-	-	-	2	1,121	42,006
137,970	137,970	1	-	-	-	-	-	-	-	-	-	-	-	1	1,122	42,144
108,989	108,989	1	-	-	-	-	-	-	-	-	-	-	-	1	1,123	42,253
113,738	113,738	1	-	-	-	-	-	-	-	-	-	-	-	1	1,124	42,367
180,624	180,624	1	-	-	-	-	-	-	-	-	-	-	-	1	1,125	42,548
236,131	236,131	1	-	-	-	-	-	-	-	-	-	-	-	1	1,126	42,784
216,441	216,441	1	-	-	-	-	-	-	-	-	-	-	-	1	1,127	43,000
124,305	124,305	1	-	-	-	-	-	-	-	-	-	-	-	1	1,128	43,125
171,939	171,939	1	-	-	-	-	-	-	-	-	-	-	-	1	1,129	43,297
127,106	127,106	1	-	-	-	-	-	-	-	-	-	-	-	1	1,130	43,424
131,864	131,864	1	-	-	-	-	-	-	-	-	-	-	-	1	1,131	43,556
162,137	162,137	1	-	-	-	-	-	-	-	-	-	-	-	1	1,132	43,718
304,807	304,807	1	-	-	-	-	-	-	-	-	-	-	-	1	1,133	44,023
700,197	700,197	1	-	-	-	-	-	-	-	-	-	-	-	1	1,134	44,723
289,591	289,591	1	-	-	-	-	-	-	-	-	-	-	-	1	1,135	45,012
167,235	167,235	1	-	-	-	-	-	-	-	-	-	-	-	1	1,136	45,180
248,075	248,075	1	-	-	-	-	-	-	-	-	-	-	-	1	1,137	45,428
101,950	101,950	1	-	-	-	-	-	-	-	-	-	-	-	1	1,138	45,530
130,034	130,034	1	-	-	-	-	-	-	-	-	-	-	-	1	1,139	45,660
137,149	137,149	1	-	-	-	-	-	-	-	-	-	-	-	1	1,140	45,797
316,901	316,901	1	-	-	-	-	-	-	-	-	-	-	-	1	1,141	46,114

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 1/2 Inch Irrigation

Exhibit
Schedule H-5
Page 16
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
144,090	144,090	1	-	-	-	-	-	-	-	-	-	-	-	1	1,142	46,258
197,697	197,697	1	-	-	-	-	-	-	-	-	-	-	-	1	1,143	46,455
163,951	163,951	1	-	-	-	-	-	-	-	-	-	-	-	1	1,144	46,619
327,569	327,569	1	-	-	-	-	-	-	-	-	-	-	-	1	1,145	46,947
101,858	101,858	1	-	-	-	-	-	-	-	-	-	-	-	1	1,146	47,049
145,614	145,614	1	-	-	-	-	-	-	-	-	-	-	-	1	1,147	47,194
331,348	331,348	1	-	-	-	-	-	-	-	-	-	-	-	1	1,148	47,526
107,094	107,094	1	-	-	-	-	-	-	-	-	-	1	-	2	1,150	47,740
182,316	182,316	1	-	-	-	-	-	-	-	-	-	-	-	1	1,151	47,922
125,015	125,015	1	-	-	-	-	-	-	-	-	-	-	-	1	1,152	48,047
162,577	162,577	1	-	-	-	-	-	-	-	-	-	-	-	1	1,153	48,210
248,363	248,363	-	1	-	-	-	-	-	-	-	-	-	-	1	1,154	48,458
274,020	274,020	-	1	-	-	-	-	-	-	-	-	-	-	1	1,155	48,732
174,427	174,427	-	1	-	-	-	-	-	-	-	-	-	-	1	1,156	48,907
111,394	111,394	-	1	-	-	-	-	-	-	-	-	-	-	1	1,157	49,018
180,131	180,131	-	1	-	-	-	-	-	-	-	-	-	-	1	1,158	49,198
241,067	241,067	-	1	-	-	-	-	-	-	-	-	-	-	1	1,159	49,439
209,145	209,145	-	1	-	-	-	-	-	-	-	-	-	-	1	1,160	49,648
102,822	102,822	-	1	-	-	-	-	-	-	-	-	-	-	1	1,161	49,751
120,942	120,942	-	1	-	-	-	-	-	-	-	-	-	-	1	1,162	49,872
160,098	160,098	-	1	-	-	-	-	-	-	-	-	-	-	1	1,163	50,032
125,043	125,043	-	1	-	-	-	-	-	-	-	-	-	-	1	1,164	50,157
199,870	199,870	-	1	-	-	-	-	-	-	-	-	-	-	1	1,165	50,357
357,251	357,251	-	1	-	-	-	-	-	-	-	-	-	-	1	1,166	50,714
381,023	381,023	-	1	-	-	-	-	-	-	-	-	-	-	1	1,167	51,095
263,943	263,943	-	1	-	-	-	-	-	-	-	-	-	-	1	1,168	51,359
523,433	523,433	-	1	-	-	-	-	-	-	-	-	-	-	1	1,169	51,883
120,664	120,664	-	1	-	-	-	-	-	-	-	-	-	-	1	1,170	52,004
219,679	219,679	-	1	-	-	-	-	-	-	-	-	-	-	1	1,171	52,223
118,442	118,442	-	1	-	-	-	-	-	-	-	-	-	-	1	1,172	52,342
208,555	208,555	-	1	-	-	-	-	-	-	-	-	-	-	1	1,173	52,550
361,321	361,321	-	1	-	-	-	-	-	-	-	-	-	-	1	1,174	52,912
116,936	116,936	-	1	-	-	-	-	-	-	-	-	-	-	1	1,175	53,028
179,669	179,669	-	1	-	-	-	-	-	-	-	-	-	-	1	1,176	53,208
159,912	159,912	-	1	-	-	-	-	-	-	-	-	-	-	1	1,177	53,368
192,623	192,623	-	1	-	-	-	-	-	-	-	-	-	-	1	1,178	53,561
315,459	315,459	-	1	-	-	-	-	-	-	-	-	-	-	1	1,179	53,876
108,778	108,778	-	1	-	-	-	-	-	-	-	-	-	-	1	1,180	53,985
151,377	151,377	-	1	-	-	-	-	-	-	-	-	-	-	1	1,181	54,136
191,313	191,313	-	1	-	-	-	-	-	-	-	-	-	-	1	1,182	54,328
400,645	400,645	-	-	1	-	-	-	-	-	-	-	-	-	1	1,183	54,728
169,328	169,328	-	-	1	-	-	-	-	-	-	-	-	-	1	1,184	54,898

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 1/2 Inch Irrigation

Exhibit
Schedule H-5
Page 16
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
230,194	230,194	-	-	1	-	-	-	-	-	-	-	-	-	1	1,185	55,128
420,041	420,041	-	-	1	-	-	-	-	-	-	-	-	-	1	1,186	55,548
109,647	109,647	-	-	1	-	-	-	-	-	-	-	-	-	1	1,187	55,657
101,800	101,800	-	-	1	-	-	-	-	-	-	-	-	-	1	1,188	55,759
158,611	158,611	-	-	1	-	-	-	-	-	-	-	-	-	1	1,189	55,918
106,339	106,339	-	-	1	-	-	-	-	-	-	-	-	-	1	1,190	56,024
319,015	319,015	-	-	1	-	-	-	-	-	-	-	-	-	1	1,191	56,343
110,149	110,149	-	-	1	-	-	-	-	-	-	-	-	-	1	1,192	56,453
229,233	229,233	-	-	1	-	-	-	-	-	-	-	-	-	1	1,193	56,683
133,701	133,701	-	-	1	-	-	-	-	-	-	-	-	-	1	1,194	56,816
103,190	103,190	-	-	1	-	-	-	-	-	-	-	-	-	1	1,195	56,919
135,371	135,371	-	-	1	-	-	-	-	-	-	-	-	-	1	1,196	57,055
141,510	141,510	-	-	1	-	-	-	-	-	-	-	-	-	1	1,197	57,196
226,996	226,996	-	-	1	-	-	-	-	-	-	-	-	-	1	1,198	57,423
102,128	102,128	-	-	1	-	-	-	-	-	-	-	-	-	1	1,199	57,525
111,599	111,599	-	-	1	-	-	-	-	-	-	-	-	-	1	1,200	57,637
367,515	367,515	-	-	1	-	-	-	-	-	-	-	-	-	1	1,201	58,005
132,115	132,115	-	-	1	-	-	-	-	-	-	-	-	-	1	1,202	58,137
108,805	108,805	-	-	1	-	-	-	-	-	-	-	-	-	1	1,203	58,246
153,614	153,614	-	-	1	-	-	-	-	-	-	-	-	-	1	1,204	58,399
179,017	179,017	-	-	1	-	-	-	-	-	-	-	-	-	1	1,205	58,578
187,913	187,913	-	-	1	-	-	-	-	-	-	-	-	-	1	1,206	58,766
456,058	456,058	-	-	-	1	-	-	-	-	-	-	-	-	1	1,207	59,222
241,367	241,367	-	-	-	1	-	-	-	-	-	-	-	-	1	1,208	59,463
153,537	153,537	-	-	-	1	-	-	-	-	-	-	-	-	1	1,209	59,617
292,853	292,853	-	-	-	1	-	-	-	-	-	-	-	-	1	1,210	59,910
228,508	228,508	-	-	-	1	-	-	-	-	-	-	-	-	1	1,211	60,138
376,705	376,705	-	-	-	1	-	-	-	-	-	-	-	-	1	1,212	60,515
227,391	227,391	-	-	-	1	-	-	-	-	-	-	-	-	1	1,213	60,742
135,252	135,252	-	-	-	1	-	-	-	-	-	-	-	-	1	1,214	60,878
135,176	135,176	-	-	-	1	-	-	-	-	-	-	-	-	1	1,215	61,013
112,248	112,248	-	-	-	1	-	-	-	-	-	-	-	-	1	1,216	61,125
165,766	165,766	-	-	-	1	-	-	-	-	-	-	-	-	1	1,217	61,291
182,463	182,463	-	-	-	1	-	-	-	-	-	-	-	-	1	1,218	61,473
141,608	141,608	-	-	-	1	-	-	-	-	-	-	-	-	1	1,219	61,615
159,294	159,294	-	-	-	1	-	-	-	-	-	-	-	-	1	1,220	61,774
118,044	118,044	-	-	-	1	-	-	-	-	-	-	-	-	1	1,221	61,892
116,095	116,095	-	-	-	1	-	-	-	-	-	-	-	-	1	1,222	62,008
127,855	127,855	-	-	-	1	-	-	-	-	-	-	-	-	1	1,223	62,136
287,507	287,507	-	-	-	1	-	-	-	-	-	-	-	-	1	1,224	62,424
221,901	221,901	-	-	-	1	-	-	-	-	-	-	-	-	1	1,225	62,646
209,724	209,724	-	-	-	1	-	-	-	-	-	-	-	-	1	1,226	62,855

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 1/2 Inch Irrigation

Exhibit
Schedule H-5
Page 16
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
151,915	151,915	-	-	-	1	-	-	-	-	-	-	-	-	1	1,227	63,007
153,531	153,531	-	-	-	1	-	-	-	-	-	-	-	-	1	1,228	63,161
104,438	104,438	-	-	-	1	-	-	-	-	-	-	-	-	1	1,229	63,265
127,516	127,516	-	-	-	1	-	-	-	-	-	-	-	-	1	1,230	63,393
289,487	289,487	-	-	-	1	-	-	-	-	-	-	-	-	1	1,231	63,682
220,242	220,242	-	-	-	1	-	-	-	-	-	-	-	-	1	1,232	63,903
293,031	293,031	-	-	-	-	1	-	-	-	-	-	-	-	1	1,233	64,196
539,597	539,597	-	-	-	-	1	-	-	-	-	-	-	-	1	1,234	64,735
197,878	197,878	-	-	-	-	1	-	-	-	-	-	-	-	1	1,235	64,933
127,632	127,632	-	-	-	-	1	-	-	-	-	-	-	-	1	1,236	65,061
173,086	173,086	-	-	-	-	1	-	-	-	-	-	-	-	1	1,237	65,234
121,759	121,759	-	-	-	-	1	-	-	-	-	-	-	-	1	1,238	65,356
361,458	361,458	-	-	-	-	1	-	-	-	-	-	-	-	1	1,239	65,717
180,654	180,654	-	-	-	-	1	-	-	-	-	-	-	-	1	1,240	65,898
131,154	131,154	-	-	-	-	1	-	-	-	-	-	-	-	1	1,241	66,029
144,258	144,258	-	-	-	-	1	-	-	-	-	-	-	-	1	1,242	66,173
121,239	121,239	-	-	-	-	1	-	-	-	-	-	-	-	1	1,243	66,294
395,786	395,786	-	-	-	-	1	-	-	-	-	-	-	-	1	1,244	66,690
152,387	152,387	-	-	-	-	1	-	-	-	-	-	-	-	1	1,245	66,842
236,844	236,844	-	-	-	-	1	-	-	-	-	-	-	-	1	1,246	67,079
113,604	113,604	-	-	-	-	1	-	-	-	-	-	-	-	1	1,247	67,193
158,036	158,036	-	-	-	-	1	-	-	-	-	-	-	-	1	1,248	67,351
115,620	115,620	-	-	-	-	1	-	-	-	-	-	-	-	1	1,249	67,467
290,279	290,279	-	-	-	-	1	-	-	-	-	-	-	-	1	1,250	67,757
206,612	206,612	-	-	-	-	1	-	-	-	-	-	-	-	1	1,251	67,963
230,203	230,203	-	-	-	-	1	-	-	-	-	-	-	-	1	1,252	68,194
138,759	138,759	-	-	-	-	1	-	-	-	-	-	-	-	1	1,253	68,332
372,993	372,993	-	-	-	-	1	-	-	-	-	-	-	-	1	1,254	68,705
139,999	139,999	-	-	-	-	1	-	-	-	-	-	-	-	1	1,255	68,845
122,387	122,387	-	-	-	-	1	-	-	-	-	-	-	-	1	1,256	68,968
385,812	385,812	-	-	-	-	1	-	-	-	-	-	-	-	1	1,257	69,354
154,195	154,195	-	-	-	-	1	-	-	-	-	-	-	-	1	1,258	69,508
115,336	115,336	-	-	-	-	1	-	-	-	-	-	-	-	1	1,259	69,623
226,760	226,760	-	-	-	-	1	-	-	-	-	-	-	-	1	1,260	69,850
184,997	184,997	-	-	-	-	1	-	-	-	-	-	-	-	1	1,261	70,035
103,581	103,581	-	-	-	-	1	-	-	-	-	-	-	-	1	1,262	70,138
107,688	107,688	-	-	-	-	1	-	-	-	-	-	-	-	1	1,263	70,246
294,726	294,726	-	-	-	-	1	-	-	-	-	-	-	-	1	1,264	70,541
108,132	108,132	-	-	-	-	1	-	-	-	-	-	-	-	1	1,265	70,649
685,756	685,756	-	-	-	-	1	-	-	-	-	-	-	-	1	1,266	71,335
492,772	492,772	-	-	-	-	1	-	-	-	-	-	-	-	1	1,267	71,828
247,056	247,056	-	-	-	-	1	-	-	-	-	-	-	-	1	1,268	72,075

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 1/2 Inch Irrigation

Exhibit
Schedule H-5
Page 16
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
299,274	299,274	-	-	-	-	1	-	-	-	-	-	-	-	1	1,269	72,374
107,367	107,367	-	-	-	-	1	-	-	-	-	-	-	-	1	1,270	72,481
129,263	129,263	-	-	-	-	1	-	-	-	-	-	-	-	1	1,271	72,611
114,993	114,993	-	-	-	-	1	-	-	-	-	-	-	-	1	1,272	72,725
200,216	200,216	-	-	-	-	1	-	-	-	-	-	-	-	1	1,273	72,926
150,330	150,330	-	-	-	-	1	-	-	-	-	-	-	-	1	1,274	73,076
193,204	193,204	-	-	-	-	1	-	-	-	-	-	-	-	1	1,275	73,269
113,041	113,041	-	-	-	-	1	-	-	-	-	-	-	-	1	1,276	73,382
100,910	100,910	-	-	-	-	1	-	-	-	-	-	-	-	1	1,277	73,483
205,479	205,479	-	-	-	-	1	-	-	-	-	-	-	-	1	1,278	73,689
193,293	193,293	-	-	-	-	1	-	-	-	-	-	-	-	1	1,279	73,882
127,941	127,941	-	-	-	-	1	-	-	-	-	-	-	-	1	1,280	74,010
181,505	181,505	-	-	-	-	1	-	-	-	-	-	-	-	1	1,281	74,191
256,494	256,494	-	-	-	-	1	-	-	-	-	-	-	-	1	1,282	74,448
286,837	286,837	-	-	-	-	1	-	-	-	-	-	-	-	1	1,283	74,735
297,731	297,731	-	-	-	-	1	-	-	-	-	-	-	-	1	1,284	75,032
334,519	334,519	-	-	-	-	1	-	-	-	-	-	-	-	1	1,285	75,367
101,283	101,283	-	-	-	-	1	-	-	-	-	-	-	-	1	1,286	75,468
106,837	106,837	-	-	-	-	1	-	-	-	-	-	-	-	1	1,287	75,575
158,379	158,379	-	-	-	-	1	-	-	-	-	-	-	-	1	1,288	75,733
122,221	122,221	-	-	-	-	1	-	-	-	-	-	-	-	1	1,289	75,856
112,832	112,832	-	-	-	-	1	-	-	-	-	-	-	-	1	1,290	75,969
388,683	388,683	-	-	-	-	-	1	-	-	-	-	-	-	1	1,291	76,357
661,974	661,974	-	-	-	-	-	1	-	-	-	-	-	-	1	1,292	77,019
384,573	384,573	-	-	-	-	-	1	-	-	-	-	-	-	1	1,293	77,404
402,570	402,570	-	-	-	-	-	1	-	-	-	-	-	-	1	1,294	77,806
139,166	139,166	-	-	-	-	-	1	-	-	-	-	-	-	1	1,295	77,946
229,995	229,995	-	-	-	-	-	1	-	-	-	-	-	-	1	1,296	78,176
120,205	120,205	-	-	-	-	-	1	-	-	-	-	-	-	1	1,297	78,296
156,031	156,031	-	-	-	-	-	1	-	-	-	-	-	-	1	1,298	78,452
238,726	238,726	-	-	-	-	-	1	-	-	-	-	-	-	1	1,299	78,690
318,364	318,364	-	-	-	-	-	1	-	-	-	-	-	-	1	1,300	79,009
493,369	493,369	-	-	-	-	-	1	-	-	-	-	-	-	1	1,301	79,502
445,243	445,243	-	-	-	-	-	1	-	-	-	-	-	-	1	1,302	79,947
104,992	104,992	-	-	-	-	-	1	-	-	-	-	-	-	1	1,303	80,052
106,378	106,378	-	-	-	-	-	1	-	-	-	-	-	-	1	1,304	80,159
323,052	323,052	-	-	-	-	-	1	-	-	-	-	-	-	1	1,305	80,482
168,358	168,358	-	-	-	-	-	1	-	-	-	-	-	-	1	1,306	80,650
146,465	146,465	-	-	-	-	-	1	-	-	-	-	-	-	1	1,307	80,797
141,859	141,859	-	-	-	-	-	1	-	-	-	-	-	-	1	1,308	80,939
125,839	125,839	-	-	-	-	-	1	-	-	-	-	-	-	1	1,309	81,064
307,041	307,041	-	-	-	-	-	1	-	-	-	-	-	-	1	1,310	81,371

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 1/2 Inch Irrigation

Exhibit
Schedule H-5
Page 16
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
130,958	130,958	-	-	-	-	-	1	-	-	-	-	-	-	1	1,311	81,502
171,183	171,183	-	-	-	-	-	1	-	-	-	-	-	-	1	1,312	81,674
326,501	326,501	-	-	-	-	-	1	-	-	-	-	-	-	1	1,313	82,000
220,943	220,943	-	-	-	-	-	1	-	-	-	-	-	-	1	1,314	82,221
153,060	153,060	-	-	-	-	-	1	-	-	-	-	-	-	1	1,315	82,374
144,825	144,825	-	-	-	-	-	1	-	-	-	-	-	-	1	1,316	82,519
240,293	240,293	-	-	-	-	-	1	-	-	-	-	-	-	1	1,317	82,759
177,181	177,181	-	-	-	-	-	1	-	-	-	-	-	-	1	1,318	82,936
301,697	301,697	-	-	-	-	-	1	-	-	-	-	-	-	1	1,319	83,238
137,682	137,682	-	-	-	-	-	1	-	-	-	-	-	-	1	1,320	83,376
413,312	413,312	-	-	-	-	-	1	-	-	-	-	-	-	1	1,321	83,789
162,323	162,323	-	-	-	-	-	1	-	-	-	-	-	-	1	1,322	83,951
144,353	144,353	-	-	-	-	-	1	-	-	-	-	-	-	1	1,323	84,096
311,126	311,126	-	-	-	-	-	1	-	-	-	-	-	-	1	1,324	84,407
187,996	187,996	-	-	-	-	-	1	-	-	-	-	-	-	1	1,325	84,595
144,314	144,314	-	-	-	-	-	1	-	-	-	-	-	-	1	1,326	84,739
455,767	455,767	-	-	-	-	-	1	-	-	-	-	-	-	1	1,327	85,195
154,694	154,694	-	-	-	-	-	1	-	-	-	-	-	-	1	1,328	85,350
100,735	100,735	-	-	-	-	-	1	-	-	-	-	-	-	1	1,329	85,450
100,331	100,331	-	-	-	-	-	1	-	-	-	-	-	-	1	1,330	85,551
122,371	122,371	-	-	-	-	-	1	-	-	-	-	-	-	1	1,331	85,673
120,958	120,958	-	-	-	-	-	1	-	-	-	-	-	-	1	1,332	85,794
199,285	199,285	-	-	-	-	-	1	-	-	-	-	-	-	1	1,333	85,993
160,591	160,591	-	-	-	-	-	1	-	-	-	-	-	-	1	1,334	86,154
234,252	234,252	-	-	-	-	-	1	-	-	-	-	-	-	1	1,335	86,388
150,832	150,832	-	-	-	-	-	1	-	-	-	-	-	-	1	1,336	86,539
168,710	168,710	-	-	-	-	-	1	-	-	-	-	-	-	1	1,337	86,708
519,546	519,546	-	-	-	-	-	1	-	-	-	-	-	-	1	1,338	87,227
133,220	133,220	-	-	-	-	-	1	-	-	-	-	-	-	1	1,339	87,360
245,673	245,673	-	-	-	-	-	1	-	-	-	-	-	-	1	1,340	87,606
562,932	562,932	-	-	-	-	-	1	-	-	-	-	-	-	1	1,341	88,169
246,833	246,833	-	-	-	-	-	1	-	-	-	-	-	-	1	1,342	88,416
386,008	386,008	-	-	-	-	-	1	-	-	-	-	-	-	1	1,343	88,802
128,073	128,073	-	-	-	-	-	1	-	-	-	-	-	-	1	1,344	88,930
148,674	148,674	-	-	-	-	-	1	-	-	-	-	-	-	1	1,345	89,079
210,415	210,415	-	-	-	-	-	1	-	-	-	-	-	-	1	1,346	89,289
235,568	235,568	-	-	-	-	-	1	-	-	-	-	-	-	1	1,347	89,525
374,275	374,275	-	-	-	-	-	1	-	-	-	-	-	-	1	1,348	89,899
158,764	158,764	-	-	-	-	-	1	-	-	-	-	-	-	1	1,349	90,058
141,994	141,994	-	-	-	-	-	1	-	-	-	-	-	-	1	1,350	90,200
123,293	123,293	-	-	-	-	-	1	-	-	-	-	-	-	1	1,351	90,323
577,428	577,428	-	-	-	-	-	1	-	-	-	-	-	-	1	1,352	90,900

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 1/2 Inch Irrigation

Exhibit
Schedule H-5
Page 16
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
316,378	316,378	-	-	-	-	-	1	-	-	-	-	-	-	1	1,353	91,217
108,475	108,475	-	-	-	-	-	1	-	-	-	-	-	-	1	1,354	91,325
103,232	103,232	-	-	-	-	-	1	-	-	-	-	-	-	1	1,355	91,428
100,619	100,619	-	-	-	-	-	1	-	-	-	-	-	-	1	1,356	91,529
222,608	222,608	-	-	-	-	-	1	-	-	-	-	-	-	1	1,357	91,752
405,930	405,930	-	-	-	-	-	1	-	-	-	-	-	-	1	1,358	92,158
359,500	359,500	-	-	-	-	-	1	-	-	-	-	-	-	1	1,359	92,517
137,924	137,924	-	-	-	-	-	1	-	-	-	-	-	-	1	1,360	92,655
327,027	327,027	-	-	-	-	-	1	-	-	-	-	-	-	1	1,361	92,982
403,635	403,635	-	-	-	-	-	1	-	-	-	-	-	-	1	1,362	93,386
103,704	103,704	-	-	-	-	-	1	-	-	-	-	-	-	1	1,363	93,489
167,397	167,397	-	-	-	-	-	1	-	-	-	-	-	-	1	1,364	93,657
203,435	203,435	-	-	-	-	-	1	-	-	-	-	-	-	1	1,365	93,860
248,464	248,464	-	-	-	-	-	1	-	-	-	-	-	-	1	1,366	94,109
169,200	169,200	-	-	-	-	-	1	-	-	-	-	-	-	1	1,367	94,278
456,361	456,361	-	-	-	-	-	-	1	-	-	-	-	-	1	1,368	94,734
586,995	586,995	-	-	-	-	-	-	1	-	-	-	-	-	1	1,369	95,321
318,012	318,012	-	-	-	-	-	-	1	-	-	-	-	-	1	1,370	95,639
310,037	310,037	-	-	-	-	-	-	1	-	-	-	-	-	1	1,371	95,949
187,736	187,736	-	-	-	-	-	-	1	-	-	-	-	-	1	1,372	96,137
358,952	358,952	-	-	-	-	-	-	1	-	-	-	-	-	1	1,373	96,496
280,141	280,141	-	-	-	-	-	-	1	-	-	-	-	-	1	1,374	96,776
200,996	200,996	-	-	-	-	-	-	1	-	-	-	-	-	1	1,375	96,977
113,748	113,748	-	-	-	-	-	-	1	-	-	-	-	-	1	1,376	97,091
108,025	108,025	-	-	-	-	-	-	1	-	-	-	-	-	1	1,377	97,199
220,677	220,677	-	-	-	-	-	-	1	-	-	-	-	-	1	1,378	97,420
329,491	329,491	-	-	-	-	-	-	1	-	-	-	-	-	1	1,379	97,749
409,407	409,407	-	-	-	-	-	-	1	-	-	-	-	-	1	1,380	98,159
124,110	124,110	-	-	-	-	-	-	1	-	-	-	-	-	1	1,381	98,283
142,838	142,838	-	-	-	-	-	-	1	-	-	-	-	-	1	1,382	98,425
126,999	126,999	-	-	-	-	-	-	1	-	-	-	-	-	1	1,383	98,552
124,146	124,146	-	-	-	-	-	-	1	-	-	-	-	-	1	1,384	98,677
100,126	100,126	-	-	-	-	-	-	1	-	-	-	-	-	1	1,385	98,777
188,932	188,932	-	-	-	-	-	-	1	-	-	-	-	-	1	1,386	98,966
164,025	164,025	-	-	-	-	-	-	1	-	-	-	-	-	1	1,387	99,130
414,771	414,771	-	-	-	-	-	-	1	-	-	-	-	-	1	1,388	99,544
218,124	218,124	-	-	-	-	-	-	1	-	-	-	-	-	1	1,389	99,763
181,927	181,927	-	-	-	-	-	-	1	-	-	-	-	-	1	1,390	99,945
138,481	138,481	-	-	-	-	-	-	1	-	-	-	-	-	1	1,391	100,083
116,682	116,682	-	-	-	-	-	-	1	-	-	-	-	-	1	1,392	100,200
111,275	111,275	-	-	-	-	-	-	1	-	-	-	-	-	1	1,393	100,311
174,852	174,852	-	-	-	-	-	-	1	-	-	-	-	-	1	1,394	100,486

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 1/2 Inch Irrigation

Exhibit
Schedule H-5
Page 16
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
112,098	112,098	-	-	-	-	-	-	1	-	-	-	-	-	1	1,395	100,598
309,920	309,920	-	-	-	-	-	-	1	1	-	-	-	-	2	1,397	101,218
343,244	343,244	-	-	-	-	-	-	1	-	-	-	-	-	1	1,398	101,561
247,414	247,414	-	-	-	-	-	-	1	-	-	-	-	-	1	1,399	101,808
326,213	326,213	-	-	-	-	-	-	1	-	-	-	-	-	1	1,400	102,135
282,191	282,191	-	-	-	-	-	-	1	-	-	-	-	-	1	1,401	102,417
446,990	446,990	-	-	-	-	-	-	1	-	-	-	-	-	1	1,402	102,864
112,998	112,998	-	-	-	-	-	-	1	-	-	-	-	-	1	1,403	102,977
521,750	521,750	-	-	-	-	-	-	1	-	-	-	-	-	1	1,404	103,499
145,045	145,045	-	-	-	-	-	-	1	-	-	-	-	-	1	1,405	103,644
112,083	112,083	-	-	-	-	-	-	1	-	-	-	-	-	1	1,406	103,756
102,626	102,626	-	-	-	-	-	-	1	-	-	-	-	-	1	1,407	103,858
143,298	143,298	-	-	-	-	-	-	1	-	-	-	-	-	1	1,408	104,002
119,011	119,011	-	-	-	-	-	-	1	-	-	-	-	-	1	1,409	104,121
119,834	119,834	-	-	-	-	-	-	1	-	-	-	-	-	1	1,410	104,240
138,563	138,563	-	-	-	-	-	-	1	-	-	-	-	-	1	1,411	104,379
613,334	613,334	-	-	-	-	-	-	1	-	-	-	-	-	1	1,412	104,992
126,466	126,466	-	-	-	-	-	-	1	-	-	-	-	-	1	1,413	105,119
269,072	269,072	-	-	-	-	-	-	1	-	-	-	-	-	1	1,414	105,388
466,946	466,946	-	-	-	-	-	-	1	-	-	-	-	-	1	1,415	105,855
166,060	166,060	-	-	-	-	-	-	1	-	-	-	-	-	1	1,416	106,021
203,977	203,977	-	-	-	-	-	-	1	-	1	-	-	-	2	1,418	106,429
220,361	220,361	-	-	-	-	-	-	1	-	-	-	-	-	1	1,419	106,649
176,495	176,495	-	-	-	-	-	-	1	-	-	-	-	-	1	1,420	106,826
492,726	492,726	-	-	-	-	-	-	1	-	-	-	-	-	1	1,421	107,318
264,677	264,677	-	-	-	-	-	-	1	-	-	-	-	-	1	1,422	107,583
228,107	228,107	-	-	-	-	-	-	1	-	-	-	-	-	1	1,423	107,811
193,437	193,437	-	-	-	-	-	-	1	-	-	-	-	-	1	1,424	108,005
252,335	252,335	-	-	-	-	-	-	1	-	-	-	-	-	1	1,425	108,257
145,550	145,550	-	-	-	-	-	-	1	-	-	-	-	-	1	1,426	108,403
322,452	322,452	-	-	-	-	-	-	1	-	-	-	-	-	1	1,427	108,725
542,810	542,810	-	-	-	-	-	-	1	-	-	-	-	-	1	1,428	109,268
267,539	267,539	-	-	-	-	-	-	1	-	-	-	-	-	1	1,429	109,535
317,586	317,586	-	-	-	-	-	-	1	-	-	-	-	-	1	1,430	109,853
402,521	402,521	-	-	-	-	-	-	1	-	-	-	-	-	1	1,431	110,255
129,487	129,487	-	-	-	-	-	-	1	-	-	-	-	-	1	1,432	110,385
128,529	128,529	-	-	-	-	-	-	1	-	-	-	-	-	1	1,433	110,513
148,411	148,411	-	-	-	-	-	-	1	-	-	-	-	-	1	1,434	110,662
172,661	172,661	-	-	-	-	-	-	1	-	-	-	-	-	1	1,435	110,835
155,964	155,964	-	-	-	-	-	-	1	-	-	-	-	-	1	1,436	110,990
402,019	402,019	-	-	-	-	-	-	1	-	-	-	-	-	1	1,437	111,392
221,934	221,934	-	-	-	-	-	-	1	-	-	-	-	-	1	1,438	111,614

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 1/2 Inch Irrigation

Exhibit
Schedule H-5
Page 16
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
223,737	223,737	-	-	-	-	-	-	1	-	-	-	-	-	1	1,439	111,838
517,046	517,046	-	-	-	-	-	-	1	-	-	-	-	-	1	1,440	112,355
291,366	291,366	-	-	-	-	-	-	1	-	-	-	-	-	1	1,441	112,647
453,967	453,967	-	-	-	-	-	-	-	1	-	-	-	-	1	1,442	113,101
365,428	365,428	-	-	-	-	-	-	-	1	-	-	-	-	1	1,443	113,466
234,934	234,934	-	-	-	-	-	-	-	1	-	-	-	-	1	1,444	113,701
158,966	158,966	-	-	-	-	-	-	-	1	-	-	-	-	1	1,445	113,860
291,378	291,378	-	-	-	-	-	-	-	1	-	-	-	-	1	1,446	114,151
278,504	278,504	-	-	-	-	-	-	-	1	-	-	-	-	1	1,447	114,430
373,430	373,430	-	-	-	-	-	-	-	1	-	-	-	-	1	1,448	114,803
425,590	425,590	-	-	-	-	-	-	-	1	-	-	-	-	1	1,449	115,229
222,996	222,996	-	-	-	-	-	-	-	1	-	-	-	-	1	1,450	115,452
110,054	110,054	-	-	-	-	-	-	-	1	-	-	-	-	1	1,451	115,562
137,774	137,774	-	-	-	-	-	-	-	1	-	-	-	-	1	1,452	115,700
146,324	146,324	-	-	-	-	-	-	-	1	-	-	-	-	1	1,453	115,846
410,105	410,105	-	-	-	-	-	-	-	1	-	-	-	-	1	1,454	116,256
608,637	608,637	-	-	-	-	-	-	-	1	-	-	-	-	1	1,455	116,865
386,467	386,467	-	-	-	-	-	-	-	1	-	-	-	-	1	1,456	117,251
370,009	370,009	-	-	-	-	-	-	-	1	-	-	-	-	1	1,457	117,621
368,834	368,834	-	-	-	-	-	-	-	1	-	-	-	-	1	1,458	117,990
341,135	341,135	-	-	-	-	-	-	-	1	-	-	-	-	1	1,459	118,331
140,090	140,090	-	-	-	-	-	-	-	1	-	-	-	-	1	1,460	118,471
255,937	255,937	-	-	-	-	-	-	-	1	-	-	-	-	1	1,461	118,727
156,451	156,451	-	-	-	-	-	-	-	1	-	-	-	-	1	1,462	118,884
100,019	100,019	-	-	-	-	-	-	-	1	-	-	-	-	1	1,463	118,984
112,621	112,621	-	-	-	-	-	-	-	1	-	-	-	-	1	1,464	119,096
100,959	100,959	-	-	-	-	-	-	-	1	-	-	-	-	1	1,465	119,197
115,057	115,057	-	-	-	-	-	-	-	1	-	-	-	-	1	1,466	119,312
156,432	156,432	-	-	-	-	-	-	-	1	-	-	-	-	1	1,467	119,469
156,077	156,077	-	-	-	-	-	-	-	1	-	-	-	-	1	1,468	119,625
146,040	146,040	-	-	-	-	-	-	-	1	-	-	-	-	1	1,469	119,771
301,664	301,664	-	-	-	-	-	-	-	1	-	-	-	-	1	1,470	120,072
317,935	317,935	-	-	-	-	-	-	-	1	-	-	-	-	1	1,471	120,390
215,333	215,333	-	-	-	-	-	-	-	1	-	-	-	-	1	1,472	120,606
329,445	329,445	-	-	-	-	-	-	-	1	-	-	-	-	1	1,473	120,935
203,631	203,631	-	-	-	-	-	-	-	1	-	-	-	-	1	1,474	121,139
158,091	158,091	-	-	-	-	-	-	-	1	-	-	-	-	1	1,475	121,297
295,828	295,828	-	-	-	-	-	-	-	1	-	-	-	-	1	1,476	121,593
179,222	179,222	-	-	-	-	-	-	-	1	-	-	-	-	1	1,477	121,772
173,059	173,059	-	-	-	-	-	-	-	1	-	-	-	-	1	1,478	121,945
136,008	136,008	-	-	-	-	-	-	-	1	-	-	-	-	1	1,479	122,081
108,361	108,361	-	-	-	-	-	-	-	1	-	-	-	-	1	1,480	122,189

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 1/2 Inch Irrigation

Exhibit
Schedule H-5
Page 16
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
358,319	358,319	-	-	-	-	-	-	-	1	-	-	-	-	1	1,481	122,548
285,383	285,383	-	-	-	-	-	-	-	1	-	-	-	-	1	1,482	122,833
309,063	309,063	-	-	-	-	-	-	-	1	-	-	-	-	1	1,483	123,142
256,886	256,886	-	-	-	-	-	-	-	1	-	-	-	-	1	1,484	123,399
259,386	259,386	-	-	-	-	-	-	-	1	-	-	-	-	1	1,485	123,658
169,971	169,971	-	-	-	-	-	-	-	1	-	-	-	-	1	1,486	123,828
122,999	122,999	-	-	-	-	-	-	-	1	-	-	-	-	1	1,487	123,951
1,071,243	1,071,243	-	-	-	-	-	-	-	1	-	-	-	-	1	1,488	125,023
192,210	192,210	-	-	-	-	-	-	-	1	-	-	-	-	1	1,489	125,215
143,907	143,907	-	-	-	-	-	-	-	1	-	-	-	-	1	1,490	125,359
196,984	196,984	-	-	-	-	-	-	-	1	-	-	-	-	1	1,491	125,556
207,998	207,998	-	-	-	-	-	-	-	1	-	-	-	-	1	1,492	125,764
190,380	190,380	-	-	-	-	-	-	-	1	-	-	-	-	1	1,493	125,954
166,718	166,718	-	-	-	-	-	-	-	1	-	-	-	-	1	1,494	126,121
164,836	164,836	-	-	-	-	-	-	-	1	-	-	-	-	1	1,495	126,286
274,106	274,106	-	-	-	-	-	-	-	1	-	-	-	-	1	1,496	126,560
302,781	302,781	-	-	-	-	-	-	-	1	-	-	-	-	1	1,497	126,863
141,682	141,682	-	-	-	-	-	-	-	1	-	-	-	-	1	1,498	127,004
132,118	132,118	-	-	-	-	-	-	-	1	-	-	-	-	1	1,499	127,136
116,805	116,805	-	-	-	-	-	-	-	1	-	-	-	-	1	1,500	127,253
103,300	103,300	-	-	-	-	-	-	-	1	-	-	-	-	1	1,501	127,356
185,756	185,756	-	-	-	-	-	-	-	1	-	-	-	-	1	1,502	127,542
165,745	165,745	-	-	-	-	-	-	-	1	-	-	-	-	1	1,503	127,708
126,160	126,160	-	-	-	-	-	-	-	1	-	-	-	-	1	1,504	127,834
136,516	136,516	-	-	-	-	-	-	-	1	-	-	-	-	1	1,505	127,971
250,273	250,273	-	-	-	-	-	-	-	1	-	-	-	-	1	1,506	128,221
220,998	220,998	-	-	-	-	-	-	-	1	-	-	-	-	1	1,507	128,442
117,346	117,346	-	-	-	-	-	-	-	1	-	-	-	-	1	1,508	128,559
435,890	435,890	-	-	-	-	-	-	-	1	-	-	-	-	1	1,509	128,995
434,336	434,336	-	-	-	-	-	-	-	1	-	-	-	-	1	1,510	129,429
235,504	235,504	-	-	-	-	-	-	-	1	-	-	-	-	1	1,511	129,665
247,968	247,968	-	-	-	-	-	-	-	1	-	-	-	-	1	1,512	129,913
786,935	786,935	-	-	-	-	-	-	-	1	-	-	-	-	1	1,513	130,700
184,856	184,856	-	-	-	-	-	-	-	1	-	-	-	-	1	1,514	130,885
106,345	106,345	-	-	-	-	-	-	-	1	-	-	-	-	1	1,515	130,991
612,251	612,251	-	-	-	-	-	-	-	1	-	-	-	-	1	1,516	131,603
147,554	147,554	-	-	-	-	-	-	-	1	-	-	-	-	1	1,517	131,751
161,118	161,118	-	-	-	-	-	-	-	1	-	-	-	-	1	1,518	131,912
238,824	238,824	-	-	-	-	-	-	-	1	-	-	-	-	1	1,519	132,151
232,850	232,850	-	-	-	-	-	-	-	1	-	-	-	-	1	1,520	132,384
319,493	319,493	-	-	-	-	-	-	-	1	-	-	-	-	1	1,521	132,703
181,588	181,588	-	-	-	-	-	-	-	1	-	-	-	-	1	1,522	132,885

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 1/2 Inch Irrigation

Exhibit
Schedule H-5
Page 16
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
292,452	292,452	-	-	-	-	-	-	-	1	-	-	-	-	1	1,523	133,177
248,580	248,580	-	-	-	-	-	-	-	1	-	-	-	-	1	1,524	133,426
315,303	315,303	-	-	-	-	-	-	-	1	-	-	-	-	1	1,525	133,741
161,488	161,488	-	-	-	-	-	-	-	1	-	-	-	-	1	1,526	133,903
170,644	170,644	-	-	-	-	-	-	-	1	-	-	-	-	1	1,527	134,073
106,268	106,268	-	-	-	-	-	-	-	1	-	-	-	-	1	1,528	134,179
310,254	310,254	-	-	-	-	-	-	-	1	-	-	-	-	1	1,529	134,490
520,458	520,458	-	-	-	-	-	-	-	1	-	-	-	-	1	1,530	135,010
411,479	411,479	-	-	-	-	-	-	-	1	-	-	-	-	1	1,531	135,422
324,490	324,490	-	-	-	-	-	-	-	1	-	-	-	-	1	1,532	135,746
455,198	455,198	-	-	-	-	-	-	-	1	-	-	-	-	1	1,533	136,201
190,811	190,811	-	-	-	-	-	-	-	1	-	-	-	-	1	1,534	136,392
154,868	154,868	-	-	-	-	-	-	-	1	-	-	-	-	1	1,535	136,547
438,932	438,932	-	-	-	-	-	-	-	1	-	-	-	-	1	1,536	136,986
103,474	103,474	-	-	-	-	-	-	-	1	-	-	-	-	1	1,537	137,089
554,369	554,369	-	-	-	-	-	-	-	1	-	-	-	-	1	1,538	137,644
326,593	326,593	-	-	-	-	-	-	-	1	-	-	-	-	1	1,539	137,970
149,834	149,834	-	-	-	-	-	-	-	1	-	-	-	-	1	1,540	138,120
226,763	226,763	-	-	-	-	-	-	-	1	-	-	-	-	1	1,541	138,347
113,885	113,885	-	-	-	-	-	-	-	1	-	-	-	-	1	1,542	138,461
442,384	442,384	-	-	-	-	-	-	-	1	-	-	-	-	1	1,543	138,903
115,262	115,262	-	-	-	-	-	-	-	1	-	-	-	-	1	1,544	139,019
121,478	121,478	-	-	-	-	-	-	-	1	-	-	-	-	1	1,545	139,140
362,104	362,104	-	-	-	-	-	-	-	1	-	-	-	-	1	1,546	139,502
612,557	612,557	-	-	-	-	-	-	-	1	-	-	-	-	1	1,547	140,115
314,281	314,281	-	-	-	-	-	-	-	1	-	-	-	-	1	1,548	140,429
353,685	353,685	-	-	-	-	-	-	-	1	-	-	-	-	1	1,549	140,783
377,338	377,338	-	-	-	-	-	-	-	-	1	-	-	-	1	1,550	141,160
404,207	404,207	-	-	-	-	-	-	-	-	1	-	-	-	1	1,551	141,564
367,965	367,965	-	-	-	-	-	-	-	-	1	-	-	-	1	1,552	141,932
212,301	212,301	-	-	-	-	-	-	-	-	1	-	-	-	1	1,553	142,144
499,991	499,991	-	-	-	-	-	-	-	-	2	-	-	-	2	1,555	143,144
406,500	406,500	-	-	-	-	-	-	-	-	1	-	-	-	1	1,556	143,551
430,991	430,991	-	-	-	-	-	-	-	-	1	-	-	-	1	1,557	143,982
243,996	243,996	-	-	-	-	-	-	-	-	1	-	-	-	1	1,558	144,226
130,111	130,111	-	-	-	-	-	-	-	-	1	-	-	-	1	1,559	144,356
147,456	147,456	-	-	-	-	-	-	-	-	1	-	-	-	1	1,560	144,503
118,825	118,825	-	-	-	-	-	-	-	-	1	-	-	-	1	1,561	144,622
426,459	426,459	-	-	-	-	-	-	-	-	1	-	-	-	1	1,562	145,049
594,404	594,404	-	-	-	-	-	-	-	-	1	-	-	-	1	1,563	145,643
309,027	309,027	-	-	-	-	-	-	-	-	1	-	-	-	1	1,564	145,952
338,197	338,197	-	-	-	-	-	-	-	-	1	-	-	-	1	1,565	146,290

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 1/2 Inch Irrigation

Exhibit
Schedule H-5
Page 16
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
377,914	377,914	-	-	-	-	-	-	-	-	1	-	-	-	1	1,566	146,668
110,595	110,595	-	-	-	-	-	-	-	-	1	-	-	-	1	1,567	146,779
100,184	100,184	-	-	-	-	-	-	-	-	1	-	-	-	1	1,568	146,879
189,508	189,508	-	-	-	-	-	-	-	-	1	-	-	-	1	1,569	147,069
113,894	113,894	-	-	-	-	-	-	-	-	1	-	-	-	1	1,570	147,182
325,237	325,237	-	-	-	-	-	-	-	-	1	-	-	-	1	1,571	147,508
197,871	197,871	-	-	-	-	-	-	-	-	1	-	-	-	1	1,572	147,706
114,745	114,745	-	-	-	-	-	-	-	-	1	-	-	-	1	1,573	147,820
142,266	142,266	-	-	-	-	-	-	-	-	1	-	-	-	1	1,574	147,963
124,333	124,333	-	-	-	-	-	-	-	-	1	-	-	-	1	1,575	148,087
107,676	107,676	-	-	-	-	-	-	-	-	1	-	-	-	1	1,576	148,195
148,830	148,830	-	-	-	-	-	-	-	-	1	-	-	-	1	1,577	148,343
191,876	191,876	-	-	-	-	-	-	-	-	1	-	-	-	1	1,578	148,535
180,835	180,835	-	-	-	-	-	-	-	-	1	-	-	-	1	1,579	148,716
114,454	114,454	-	-	-	-	-	-	-	-	1	-	-	-	1	1,580	148,831
336,995	336,995	-	-	-	-	-	-	-	-	1	-	-	-	1	1,581	149,168
261,752	261,752	-	-	-	-	-	-	-	-	1	-	-	-	1	1,582	149,429
257,981	257,981	-	-	-	-	-	-	-	-	1	-	-	-	1	1,583	149,687
178,188	178,188	-	-	-	-	-	-	-	-	1	-	-	-	1	1,584	149,866
245,358	245,358	-	-	-	-	-	-	-	-	1	-	-	-	1	1,585	150,111
179,905	179,905	-	-	-	-	-	-	-	-	1	-	-	-	1	1,586	150,291
256,286	256,286	-	-	-	-	-	-	-	-	1	-	-	-	1	1,587	150,547
174,962	174,962	-	-	-	-	-	-	-	-	1	-	-	-	1	1,588	150,722
119,571	119,571	-	-	-	-	-	-	-	-	1	-	-	-	1	1,589	150,842
341,983	341,983	-	-	-	-	-	-	-	-	1	-	-	-	1	1,590	151,184
330,761	330,761	-	-	-	-	-	-	-	-	1	-	-	-	1	1,591	151,514
799,925	799,925	-	-	-	-	-	-	-	-	1	-	-	-	1	1,592	152,314
199,328	199,328	-	-	-	-	-	-	-	-	1	-	-	-	1	1,593	152,514
320,163	320,163	-	-	-	-	-	-	-	-	1	-	-	-	1	1,594	152,834
370,544	370,544	-	-	-	-	-	-	-	-	1	-	-	-	1	1,595	153,204
293,973	293,973	-	-	-	-	-	-	-	-	1	-	-	-	1	1,596	153,498
147,772	147,772	-	-	-	-	-	-	-	-	1	-	-	-	1	1,597	153,646
1,395,599	1,395,599	-	-	-	-	-	-	-	-	1	-	-	-	1	1,598	155,042
168,269	168,269	-	-	-	-	-	-	-	-	1	-	-	-	1	1,599	155,210
165,989	165,989	-	-	-	-	-	-	-	-	1	-	-	-	1	1,600	155,376
160,815	160,815	-	-	-	-	-	-	-	-	1	-	-	-	1	1,601	155,537
156,683	156,683	-	-	-	-	-	-	-	-	1	-	-	-	1	1,602	155,693
194,707	194,707	-	-	-	-	-	-	-	-	1	-	-	-	1	1,603	155,888
159,997	159,997	-	-	-	-	-	-	-	-	1	-	-	-	1	1,604	156,048
129,731	129,731	-	-	-	-	-	-	-	-	1	-	-	-	1	1,605	156,178
170,485	170,485	-	-	-	-	-	-	-	-	1	-	-	-	1	1,606	156,348
110,277	110,277	-	-	-	-	-	-	-	-	1	-	-	-	1	1,607	156,459

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 1/2 Inch Irrigation

Exhibit
Schedule H-5
Page 16
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
139,408	139,408	-	-	-	-	-	-	-	-	1	-	-	-	1	1,608	156,598
144,164	144,164	-	-	-	-	-	-	-	-	1	-	-	-	1	1,609	156,742
126,671	126,671	-	-	-	-	-	-	-	-	1	-	-	-	1	1,610	156,869
184,792	184,792	-	-	-	-	-	-	-	-	1	-	-	-	1	1,611	157,054
173,490	173,490	-	-	-	-	-	-	-	-	1	-	-	-	1	1,612	157,227
344,324	344,324	-	-	-	-	-	-	-	-	1	-	-	-	1	1,613	157,571
298,386	298,386	-	-	-	-	-	-	-	-	1	-	-	-	1	1,614	157,870
1,169,607	1,169,607	-	-	-	-	-	-	-	-	1	-	-	-	1	1,615	159,039
123,112	123,112	-	-	-	-	-	-	-	-	1	-	-	-	1	1,616	159,163
519,586	519,586	-	-	-	-	-	-	-	-	1	-	-	-	1	1,617	159,682
171,828	171,828	-	-	-	-	-	-	-	-	1	-	-	-	1	1,618	159,854
215,593	215,593	-	-	-	-	-	-	-	-	1	-	-	-	1	1,619	160,070
332,138	332,138	-	-	-	-	-	-	-	-	1	-	-	-	1	1,620	160,402
308,693	308,693	-	-	-	-	-	-	-	-	1	-	-	-	1	1,621	160,710
344,021	344,021	-	-	-	-	-	-	-	-	1	-	-	-	1	1,622	161,054
166,201	166,201	-	-	-	-	-	-	-	-	1	-	-	-	1	1,623	161,221
166,871	166,871	-	-	-	-	-	-	-	-	1	-	-	-	1	1,624	161,388
138,300	138,300	-	-	-	-	-	-	-	-	1	-	-	-	1	1,625	161,526
173,151	173,151	-	-	-	-	-	-	-	-	1	-	-	-	1	1,626	161,699
353,281	353,281	-	-	-	-	-	-	-	-	1	-	-	-	1	1,627	162,052
170,448	170,448	-	-	-	-	-	-	-	-	1	-	-	-	1	1,628	162,223
532,366	532,366	-	-	-	-	-	-	-	-	1	-	-	-	1	1,629	162,755
232,755	232,755	-	-	-	-	-	-	-	-	1	-	-	-	1	1,630	162,988
285,236	285,236	-	-	-	-	-	-	-	-	1	-	-	-	1	1,631	163,273
383,116	383,116	-	-	-	-	-	-	-	-	1	-	-	-	1	1,632	163,656
216,937	216,937	-	-	-	-	-	-	-	-	1	-	-	-	1	1,633	163,873
311,227	311,227	-	-	-	-	-	-	-	-	1	-	-	-	1	1,634	164,184
703,463	703,463	-	-	-	-	-	-	-	-	1	-	-	-	1	1,635	164,888
397,365	397,365	-	-	-	-	-	-	-	-	1	-	-	-	1	1,636	165,285
162,611	162,611	-	-	-	-	-	-	-	-	1	-	-	-	1	1,637	165,448
485,629	485,629	-	-	-	-	-	-	-	-	1	-	-	-	1	1,638	165,933
588,503	588,503	-	-	-	-	-	-	-	-	1	-	-	-	1	1,639	166,522
140,549	140,549	-	-	-	-	-	-	-	-	1	-	-	-	1	1,640	166,662
279,596	279,596	-	-	-	-	-	-	-	-	1	-	-	-	1	1,641	166,942
108,065	108,065	-	-	-	-	-	-	-	-	1	-	-	-	1	1,642	167,050
255,227	255,227	-	-	-	-	-	-	-	-	1	-	-	-	1	1,643	167,305
340,979	340,979	-	-	-	-	-	-	-	-	1	-	-	-	1	1,644	167,646
253,382	253,382	-	-	-	-	-	-	-	-	1	-	-	-	1	1,645	167,900
429,014	429,014	-	-	-	-	-	-	-	-	1	-	-	-	1	1,646	168,329
320,166	320,166	-	-	-	-	-	-	-	-	-	1	-	-	1	1,647	168,649
335,896	335,896	-	-	-	-	-	-	-	-	-	1	-	-	1	1,648	168,985
305,183	305,183	-	-	-	-	-	-	-	-	-	1	-	-	1	1,649	169,290

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 1/2 Inch Irrigation

Exhibit
Schedule H-5
Page 16
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
382,265	382,265	-	-	-	-	-	-	-	-	-	1	-	-	1	1,650	169,672
131,965	131,965	-	-	-	-	-	-	-	-	-	1	-	-	1	1,651	169,804
388,964	388,964	-	-	-	-	-	-	-	-	-	1	-	-	1	1,652	170,193
477,963	477,963	-	-	-	-	-	-	-	-	-	1	-	-	1	1,653	170,671
142,034	142,034	-	-	-	-	-	-	-	-	-	1	-	-	1	1,654	170,813
177,230	177,230	-	-	-	-	-	-	-	-	-	1	-	-	1	1,655	170,990
126,610	126,610	-	-	-	-	-	-	-	-	-	1	-	-	1	1,656	171,117
443,162	443,162	-	-	-	-	-	-	-	-	-	1	-	-	1	1,657	171,560
669,157	669,157	-	-	-	-	-	-	-	-	-	1	-	-	1	1,658	172,229
350,922	350,922	-	-	-	-	-	-	-	-	-	1	-	-	1	1,659	172,580
351,461	351,461	-	-	-	-	-	-	-	-	-	1	-	-	1	1,660	172,932
308,690	308,690	-	-	-	-	-	-	-	-	-	1	-	-	1	1,661	173,240
149,547	149,547	-	-	-	-	-	-	-	-	-	1	-	-	1	1,662	173,390
316,001	316,001	-	-	-	-	-	-	-	-	-	1	-	-	1	1,663	173,706
194,037	194,037	-	-	-	-	-	-	-	-	-	1	-	-	1	1,664	173,900
147,031	147,031	-	-	-	-	-	-	-	-	-	1	-	-	1	1,665	174,047
115,449	115,449	-	-	-	-	-	-	-	-	-	1	-	-	1	1,666	174,162
106,332	106,332	-	-	-	-	-	-	-	-	-	1	-	-	1	1,667	174,269
152,126	152,126	-	-	-	-	-	-	-	-	-	1	-	-	1	1,668	174,421
130,585	130,585	-	-	-	-	-	-	-	-	-	1	-	-	1	1,669	174,551
410,490	410,490	-	-	-	-	-	-	-	-	-	1	-	-	1	1,670	174,962
282,613	282,613	-	-	-	-	-	-	-	-	-	1	-	-	1	1,671	175,245
184,832	184,832	-	-	-	-	-	-	-	-	-	1	-	-	1	1,672	175,429
162,565	162,565	-	-	-	-	-	-	-	-	-	1	-	-	1	1,673	175,592
355,727	355,727	-	-	-	-	-	-	-	-	-	1	-	-	1	1,674	175,948
224,153	224,153	-	-	-	-	-	-	-	-	-	1	-	-	1	1,675	176,172
270,247	270,247	-	-	-	-	-	-	-	-	-	1	-	-	1	1,676	176,442
115,835	115,835	-	-	-	-	-	-	-	-	-	1	-	-	1	1,677	176,558
104,628	104,628	-	-	-	-	-	-	-	-	-	1	-	-	1	1,678	176,663
331,296	331,296	-	-	-	-	-	-	-	-	-	1	-	-	1	1,679	176,994
267,174	267,174	-	-	-	-	-	-	-	-	-	1	-	-	1	1,680	177,261
184,024	184,024	-	-	-	-	-	-	-	-	-	1	-	-	1	1,681	177,445
453,622	453,622	-	-	-	-	-	-	-	-	-	1	-	-	1	1,682	177,899
417,342	417,342	-	-	-	-	-	-	-	-	-	1	-	-	1	1,683	178,316
194,967	194,967	-	-	-	-	-	-	-	-	-	1	-	-	1	1,684	178,511
196,565	196,565	-	-	-	-	-	-	-	-	-	1	-	-	1	1,685	178,708
691,987	691,987	-	-	-	-	-	-	-	-	-	1	-	-	1	1,686	179,400
512,468	512,468	-	-	-	-	-	-	-	-	-	1	-	-	1	1,687	179,912
154,660	154,660	-	-	-	-	-	-	-	-	-	1	-	-	1	1,688	180,067
256,932	256,932	-	-	-	-	-	-	-	-	-	1	-	-	1	1,689	180,324
150,997	150,997	-	-	-	-	-	-	-	-	-	1	-	-	1	1,690	180,475
104,016	104,016	-	-	-	-	-	-	-	-	-	1	-	-	1	1,691	180,579

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 1/2 Inch Irrigation

Exhibit
Schedule H-5
Page 16
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
108,126	108,126	-	-	-	-	-	-	-	-	-	1	-	-	1	1,692	180,687
113,901	113,901	-	-	-	-	-	-	-	-	-	1	-	-	1	1,693	180,801
108,364	108,364	-	-	-	-	-	-	-	-	-	1	-	-	1	1,694	180,909
132,382	132,382	-	-	-	-	-	-	-	-	-	1	-	-	1	1,695	181,041
104,120	104,120	-	-	-	-	-	-	-	-	-	1	-	-	1	1,696	181,146
155,389	155,389	-	-	-	-	-	-	-	-	-	1	-	-	1	1,697	181,301
262,630	262,630	-	-	-	-	-	-	-	-	-	1	-	-	1	1,698	181,564
357,850	357,850	-	-	-	-	-	-	-	-	-	1	-	-	1	1,699	181,921
1,077,159	1,077,159	-	-	-	-	-	-	-	-	-	1	-	-	1	1,700	182,999
495,278	495,278	-	-	-	-	-	-	-	-	-	1	-	-	1	1,701	183,494
105,567	105,567	-	-	-	-	-	-	-	-	-	1	-	-	1	1,702	183,599
474,110	474,110	-	-	-	-	-	-	-	-	-	1	-	-	1	1,703	184,073
497,931	497,931	-	-	-	-	-	-	-	-	-	1	-	-	1	1,704	184,571
374,440	374,440	-	-	-	-	-	-	-	-	-	1	-	-	1	1,705	184,946
255,600	255,600	-	-	-	-	-	-	-	-	-	1	-	-	1	1,706	185,201
213,659	213,659	-	-	-	-	-	-	-	-	-	1	-	-	1	1,707	185,415
185,973	185,973	-	-	-	-	-	-	-	-	-	1	-	-	1	1,708	185,601
172,557	172,557	-	-	-	-	-	-	-	-	-	1	-	-	1	1,709	185,774
147,643	147,643	-	-	-	-	-	-	-	-	-	1	-	-	1	1,710	185,921
146,196	146,196	-	-	-	-	-	-	-	-	-	1	-	-	1	1,711	186,067
369,712	369,712	-	-	-	-	-	-	-	-	-	1	-	-	1	1,712	186,437
306,367	306,367	-	-	-	-	-	-	-	-	-	1	-	-	1	1,713	186,744
377,892	377,892	-	-	-	-	-	-	-	-	-	1	-	-	1	1,714	187,121
326,789	326,789	-	-	-	-	-	-	-	-	-	1	-	-	1	1,715	187,448
285,147	285,147	-	-	-	-	-	-	-	-	-	1	-	-	1	1,716	187,733
107,183	107,183	-	-	-	-	-	-	-	-	-	1	-	-	1	1,717	187,841
512,376	512,376	-	-	-	-	-	-	-	-	-	1	-	-	1	1,718	188,353
480,421	480,421	-	-	-	-	-	-	-	-	-	1	-	-	1	1,719	188,833
107,783	107,783	-	-	-	-	-	-	-	-	-	1	-	-	1	1,720	188,941
236,431	236,431	-	-	-	-	-	-	-	-	-	1	-	-	1	1,721	189,178
186,010	186,010	-	-	-	-	-	-	-	-	-	1	-	-	1	1,722	189,364
342,197	342,197	-	-	-	-	-	-	-	-	-	1	-	-	1	1,723	189,706
679,813	679,813	-	-	-	-	-	-	-	-	-	-	1	-	1	1,724	190,386
517,594	517,594	-	-	-	-	-	-	-	-	-	-	1	-	1	1,725	190,903
408,115	408,115	-	-	-	-	-	-	-	-	-	-	1	-	1	1,726	191,311
427,254	427,254	-	-	-	-	-	-	-	-	-	-	1	-	1	1,727	191,739
417,015	417,015	-	-	-	-	-	-	-	-	-	-	1	-	1	1,728	192,156
430,572	430,572	-	-	-	-	-	-	-	-	-	-	1	-	1	1,729	192,586
451,960	451,960	-	-	-	-	-	-	-	-	-	-	1	-	1	1,730	193,038
142,887	142,887	-	-	-	-	-	-	-	-	-	-	1	-	1	1,731	193,181
223,287	223,287	-	-	-	-	-	-	-	-	-	-	1	-	1	1,732	193,404
373,755	373,755	-	-	-	-	-	-	-	-	-	-	1	-	1	1,733	193,778

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 1/2 Inch Irrigation

Exhibit
Schedule H-5
Page 16
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
618,690	618,690	-	-	-	-	-	-	-	-	-	-	1	-	1	1,734	194,397
288,263	288,263	-	-	-	-	-	-	-	-	-	-	1	-	1	1,735	194,685
116,000	116,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,736	194,801
118,102	118,102	-	-	-	-	-	-	-	-	-	-	1	-	1	1,737	194,919
394,721	394,721	-	-	-	-	-	-	-	-	-	-	1	-	1	1,738	195,314
203,934	203,934	-	-	-	-	-	-	-	-	-	-	1	-	1	1,739	195,518
159,860	159,860	-	-	-	-	-	-	-	-	-	-	1	-	1	1,740	195,678
131,029	131,029	-	-	-	-	-	-	-	-	-	-	1	-	1	1,741	195,809
149,923	149,923	-	-	-	-	-	-	-	-	-	-	1	-	1	1,742	195,959
179,210	179,210	-	-	-	-	-	-	-	-	-	-	1	-	1	1,743	196,138
116,306	116,306	-	-	-	-	-	-	-	-	-	-	1	-	1	1,744	196,254
373,577	373,577	-	-	-	-	-	-	-	-	-	-	1	-	1	1,745	196,628
150,128	150,128	-	-	-	-	-	-	-	-	-	-	1	-	1	1,746	196,778
277,680	277,680	-	-	-	-	-	-	-	-	-	-	1	-	1	1,747	197,055
161,372	161,372	-	-	-	-	-	-	-	-	-	-	1	-	1	1,748	197,217
226,782	226,782	-	-	-	-	-	-	-	-	-	-	1	-	1	1,749	197,444
264,549	264,549	-	-	-	-	-	-	-	-	-	-	1	-	1	1,750	197,708
273,834	273,834	-	-	-	-	-	-	-	-	-	-	1	-	1	1,751	197,982
169,775	169,775	-	-	-	-	-	-	-	-	-	-	1	-	1	1,752	198,152
326,164	326,164	-	-	-	-	-	-	-	-	-	-	1	-	1	1,753	198,478
930,211	930,211	-	-	-	-	-	-	-	-	-	-	1	-	1	1,754	199,408
265,966	265,966	-	-	-	-	-	-	-	-	-	-	1	-	1	1,755	199,674
229,426	229,426	-	-	-	-	-	-	-	-	-	-	1	-	1	1,756	199,904
177,337	177,337	-	-	-	-	-	-	-	-	-	-	1	-	1	1,757	200,081
566,904	566,904	-	-	-	-	-	-	-	-	-	-	1	-	1	1,758	200,648
143,799	143,799	-	-	-	-	-	-	-	-	-	-	1	-	1	1,759	200,792
135,482	135,482	-	-	-	-	-	-	-	-	-	-	1	-	1	1,760	200,927
152,891	152,891	-	-	-	-	-	-	-	-	-	-	1	-	1	1,761	201,080
105,861	105,861	-	-	-	-	-	-	-	-	-	-	1	-	1	1,762	201,186
106,651	106,651	-	-	-	-	-	-	-	-	-	-	1	-	1	1,763	201,292
152,227	152,227	-	-	-	-	-	-	-	-	-	-	1	-	1	1,764	201,445
123,819	123,819	-	-	-	-	-	-	-	-	-	-	1	-	1	1,765	201,569
104,968	104,968	-	-	-	-	-	-	-	-	-	-	1	-	1	1,766	201,673
935,355	935,355	-	-	-	-	-	-	-	-	-	-	1	-	1	1,767	202,609
203,612	203,612	-	-	-	-	-	-	-	-	-	-	1	-	1	1,768	202,812
268,738	268,738	-	-	-	-	-	-	-	-	-	-	1	-	1	1,769	203,081
102,238	102,238	-	-	-	-	-	-	-	-	-	-	1	-	1	1,770	203,183
214,752	214,752	-	-	-	-	-	-	-	-	-	-	1	-	1	1,771	203,398
148,941	148,941	-	-	-	-	-	-	-	-	-	-	1	-	1	1,772	203,547
164,169	164,169	-	-	-	-	-	-	-	-	-	-	1	-	1	1,773	203,711
159,750	159,750	-	-	-	-	-	-	-	-	-	-	1	-	1	1,774	203,871
484,989	484,989	-	-	-	-	-	-	-	-	-	-	1	-	1	1,775	204,356

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 1/2 Inch Irrigation

Exhibit
Schedule H-5
Page 16
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
414,704	414,704	-	-	-	-	-	-	-	-	-	-	1	-	1	1,776	204,771
286,032	286,032	-	-	-	-	-	-	-	-	-	-	1	-	1	1,777	205,057
335,544	335,544	-	-	-	-	-	-	-	-	-	-	1	-	1	1,778	205,392
380,484	380,484	-	-	-	-	-	-	-	-	-	-	1	-	1	1,779	205,773
240,507	240,507	-	-	-	-	-	-	-	-	-	-	1	-	1	1,780	206,013
207,159	207,159	-	-	-	-	-	-	-	-	-	-	1	-	1	1,781	206,220
100,904	100,904	-	-	-	-	-	-	-	-	-	-	1	-	1	1,782	206,321
1,164,910	1,164,910	-	-	-	-	-	-	-	-	-	-	1	-	1	1,783	207,486
638,129	638,129	-	-	-	-	-	-	-	-	-	-	1	-	1	1,784	208,124
514,552	514,552	-	-	-	-	-	-	-	-	-	-	1	-	1	1,785	208,639
122,062	122,062	-	-	-	-	-	-	-	-	-	-	1	-	1	1,786	208,761
519,730	519,730	-	-	-	-	-	-	-	-	-	-	1	-	1	1,787	209,281
358,661	358,661	-	-	-	-	-	-	-	-	-	-	1	-	1	1,788	209,639
372,139	372,139	-	-	-	-	-	-	-	-	-	-	1	-	1	1,789	210,012
359,426	359,426	-	-	-	-	-	-	-	-	-	-	1	-	1	1,790	210,371
191,374	191,374	-	-	-	-	-	-	-	-	-	-	1	-	1	1,791	210,562
587,998	587,998	-	-	-	-	-	-	-	-	-	-	1	-	1	1,792	211,150
307,919	307,919	-	-	-	-	-	-	-	-	-	-	-	1	1	1,793	211,458
228,333	228,333	-	-	-	-	-	-	-	-	-	-	-	1	1	1,794	211,687
241,805	241,805	-	-	-	-	-	-	-	-	-	-	-	1	1	1,795	211,928
294,472	294,472	-	-	-	-	-	-	-	-	-	-	-	1	1	1,796	212,223
132,706	132,706	-	-	-	-	-	-	-	-	-	-	-	1	1	1,797	212,356
137,676	137,676	-	-	-	-	-	-	-	-	-	-	-	1	1	1,798	212,493
104,916	104,916	-	-	-	-	-	-	-	-	-	-	-	1	1	1,799	212,598
105,999	105,999	-	-	-	-	-	-	-	-	-	-	-	1	1	1,800	212,704
112,790	112,790	-	-	-	-	-	-	-	-	-	-	-	1	1	1,801	212,817
139,402	139,402	-	-	-	-	-	-	-	-	-	-	-	1	1	1,802	212,956
406,888	406,888	-	-	-	-	-	-	-	-	-	-	-	1	1	1,803	213,363
507,617	507,617	-	-	-	-	-	-	-	-	-	-	-	1	1	1,804	213,871
205,899	205,899	-	-	-	-	-	-	-	-	-	-	-	1	1	1,805	214,077
509,163	509,163	-	-	-	-	-	-	-	-	-	-	-	1	1	1,806	214,586
456,351	456,351	-	-	-	-	-	-	-	-	-	-	-	1	1	1,807	215,042
249,695	249,695	-	-	-	-	-	-	-	-	-	-	-	1	1	1,808	215,292
381,433	381,433	-	-	-	-	-	-	-	-	-	-	-	1	1	1,809	215,673
117,289	117,289	-	-	-	-	-	-	-	-	-	-	-	1	1	1,810	215,791
301,666	301,666	-	-	-	-	-	-	-	-	-	-	-	1	1	1,811	216,092
216,717	216,717	-	-	-	-	-	-	-	-	-	-	-	1	1	1,812	216,309
156,414	156,414	-	-	-	-	-	-	-	-	-	-	-	1	1	1,813	216,466
161,858	161,858	-	-	-	-	-	-	-	-	-	-	-	1	1	1,814	216,627
106,375	106,375	-	-	-	-	-	-	-	-	-	-	-	1	1	1,815	216,734
276,346	276,346	-	-	-	-	-	-	-	-	-	-	-	1	1	1,816	217,010
173,619	173,619	-	-	-	-	-	-	-	-	-	-	-	1	1	1,817	217,184

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 1/2 Inch Irrigation

Exhibit
Schedule H-5
Page 16
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
107,431	107,431	-	-	-	-	-	-	-	-	-	-	-	1	1	1,818	217,291
221,950	221,950	-	-	-	-	-	-	-	-	-	-	-	1	1	1,819	217,513
212,940	212,940	-	-	-	-	-	-	-	-	-	-	-	1	1	1,820	217,726
111,054	111,054	-	-	-	-	-	-	-	-	-	-	-	1	1	1,821	217,837
112,134	112,134	-	-	-	-	-	-	-	-	-	-	-	1	1	1,822	217,949
599,174	599,174	-	-	-	-	-	-	-	-	-	-	-	1	1	1,823	218,548
480,990	480,990	-	-	-	-	-	-	-	-	-	-	-	1	1	1,824	219,029
545,384	545,384	-	-	-	-	-	-	-	-	-	-	-	1	1	1,825	219,575
249,994	249,994	-	-	-	-	-	-	-	-	-	-	-	1	1	1,826	219,825
198,998	198,998	-	-	-	-	-	-	-	-	-	-	-	1	1	1,827	220,024
128,804	128,804	-	-	-	-	-	-	-	-	-	-	-	1	1	1,828	220,153
162,997	162,997	-	-	-	-	-	-	-	-	-	-	-	1	1	1,829	220,316
146,480	146,480	-	-	-	-	-	-	-	-	-	-	-	1	1	1,830	220,462
103,662	103,662	-	-	-	-	-	-	-	-	-	-	-	1	1	1,831	220,566
108,994	108,994	-	-	-	-	-	-	-	-	-	-	-	1	1	1,832	220,675
119,400	119,400	-	-	-	-	-	-	-	-	-	-	-	1	1	1,833	220,794
139,365	139,365	-	-	-	-	-	-	-	-	-	-	-	1	1	1,834	220,933
192,274	192,274	-	-	-	-	-	-	-	-	-	-	-	1	1	1,835	221,126
141,287	141,287	-	-	-	-	-	-	-	-	-	-	-	1	1	1,836	221,267
471,579	471,579	-	-	-	-	-	-	-	-	-	-	-	1	1	1,837	221,739
881,751	881,751	-	-	-	-	-	-	-	-	-	-	-	1	1	1,838	222,620
259,802	259,802	-	-	-	-	-	-	-	-	-	-	-	1	1	1,839	222,880
245,563	245,563	-	-	-	-	-	-	-	-	-	-	-	1	1	1,840	223,126
386,932	386,932	-	-	-	-	-	-	-	-	-	-	-	1	1	1,841	223,513
440,980	440,980	-	-	-	-	-	-	-	-	-	-	-	1	1	1,842	223,954
449,092	449,092	-	-	-	-	-	-	-	-	-	-	-	1	1	1,843	224,403
131,096	131,096	-	-	-	-	-	-	-	-	-	-	-	1	1	1,844	224,534
139,824	139,824	-	-	-	-	-	-	-	-	-	-	-	1	1	1,845	224,674
143,582	143,582	-	-	-	-	-	-	-	-	-	-	-	1	1	1,846	224,817
144,491	144,491	-	-	-	-	-	-	-	-	-	-	-	1	1	1,847	224,962
448,422	448,422	-	-	-	-	-	-	-	-	-	-	-	1	1	1,848	225,410
533,988	533,988	-	-	-	-	-	-	-	-	-	-	-	1	1	1,849	225,944
123,978	123,978	-	-	-	-	-	-	-	-	-	-	-	1	1	1,850	226,068
177,646	177,646	-	-	-	-	-	-	-	-	-	-	-	1	1	1,851	226,246
137,015	137,015	-	-	-	-	-	-	-	-	-	-	-	1	1	1,852	226,383
177,888	177,888	-	-	-	-	-	-	-	-	-	-	-	1	1	1,853	226,561
597,583	597,583	-	-	-	-	-	-	-	-	-	-	-	1	1	1,854	227,158
509,720	509,720	-	-	-	-	-	-	-	-	-	-	-	1	1	1,855	227,668
503,672	503,672	-	-	-	-	-	-	-	-	-	-	-	1	1	1,856	228,172
140,853	140,853	-	-	-	-	-	-	-	-	-	-	-	1	1	1,857	228,312
146,456	146,456	-	-	-	-	-	-	-	-	-	-	-	1	1	1,858	228,459
102,152	102,152	-	-	-	-	-	-	-	-	-	-	-	1	1	1,859	228,561

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 1/2 Inch Irrigation

Exhibit
Schedule H-5
Page 16
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
177,037	177,037	-	-	-	-	-	-	-	-	-	-	-	1	1	1,860	228,738
398,720	398,720	-	-	-	-	-	-	-	-	-	-	-	1	1	1,861	229,137
116,835	116,835	-	-	-	-	-	-	-	-	-	-	-	1	1	1,862	229,254
100,163	100,163	-	-	-	-	-	-	-	-	-	-	-	1	1	1,863	229,354
334,234	334,234	-	-	-	-	-	-	-	-	-	-	-	1	1	1,864	229,688
	-													-	1,864	229,688
	-													-	1,864	229,688
	-													-	1,864	229,688
	-													-	1,864	229,688
	-													-	1,864	229,688
	-													-	1,864	229,688
	-													-	1,864	229,688
	-													-	1,864	229,688
	-													-	1,864	229,688
	-													-	1,864	229,688
	-													-	1,864	229,688

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 1/2 Inch Irrigation

Exhibit
Schedule H-5
Page 16
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
	Totals	154	158	154	154	153	152	141	175	158	155	155	155	1,864		
													Average Usage			123,223
													Median Usage			72,500
													Average # Customers			155
													Change in Number of Customers			1

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	35	30	38	26	31	26	19	29	22	29	31	17	333	333	-
1	1,000	8	11	8	13	1	4	4	2	3	3	6	2	65	398	33
1,001	2,000	2	7	3	-	1	-	-	1	-	3	1	1	19	417	61
2,001	3,000	4	4	5	5	2	-	-	-	1	1	-	1	23	440	119
3,001	4,000	3	4	7	2	3	1	2	1	-	-	-	1	24	464	203
4,001	5,000	-	4	3	2	1	1	-	1	2	-	-	-	14	478	266
5,001	6,000	1	6	3	1	1	1	-	2	-	1	2	-	18	496	365
6,001	7,000	4	1	1	-	-	-	-	-	-	1	-	-	7	503	410
7,001	8,000	3	4	4	2	1	1	2	-	-	1	1	3	22	525	575
8,001	9,000	3	1	1	3	1	-	-	-	-	-	-	2	11	536	669
9,001	10,000	2	3	2	1	4	-	-	1	-	-	-	1	14	550	802
10,001	11,000	1	5	4	3	3	-	1	-	-	1	-	-	18	568	991
11,001	12,000	2	2	1	2	2	2	-	-	-	1	-	-	12	580	1,129
12,001	13,000	1	-	1	3	-	1	-	-	-	-	-	1	7	587	1,216
13,001	14,000	1	2	5	-	-	1	-	1	1	-	1	1	13	600	1,392
14,001	15,000	-	5	4	3	1	-	1	-	-	-	-	2	16	616	1,624
15,001	16,000	-	3	6	4	2	-	-	-	-	-	-	-	15	631	1,856
16,001	17,000	1	2	1	1	1	1	-	-	-	-	1	-	8	639	1,988
17,001	18,000	2	3	3	6	2	1	-	1	1	-	-	1	20	659	2,338
18,001	19,000	3	4	2	5	3	1	-	1	-	-	-	-	19	678	2,690
19,001	20,000	2	4	3	1	1	1	-	-	-	1	2	1	16	694	3,002
20,001	21,000	-	4	6	4	1	2	-	1	-	-	2	-	20	714	3,412
21,001	22,000	4	1	7	4	1	2	-	-	-	-	-	-	19	733	3,820
22,001	23,000	1	2	2	2	2	-	-	-	2	1	1	2	15	748	4,158
23,001	24,000	1	2	2	5	-	1	-	-	-	-	2	1	14	762	4,487
24,001	25,000	1	-	1	-	2	-	1	3	-	-	1	-	9	771	4,707
25,001	26,000	3	2	1	1	-	2	-	-	-	-	1	1	11	782	4,988
26,001	27,000	2	3	1	1	2	-	1	1	-	2	1	1	15	797	5,385
27,001	28,000	3	2	2	1	-	-	1	2	1	1	1	1	15	812	5,798
28,001	29,000	3	2	2	-	2	1	1	1	1	-	2	-	15	827	6,225
29,001	30,000	1	4	4	4	1	-	1	1	-	1	1	1	19	846	6,786
30,001	31,000	4	-	1	2	1	1	-	2	-	-	-	-	11	857	7,121
31,001	32,000	4	1	3	2	-	1	1	1	-	1	-	-	14	871	7,562
32,001	33,000	2	1	3	-	2	2	-	-	-	-	1	1	12	883	7,952
33,001	34,000	4	-	1	3	-	1	-	1	1	1	-	-	12	895	8,354
34,001	35,000	2	4	3	2	1	-	-	-	2	2	-	1	17	912	8,941
35,001	36,000	-	2	2	3	1	1	1	1	3	1	2	-	17	929	9,544
36,001	37,000	-	2	1	-	1	1	1	1	-	-	1	1	9	938	9,873
37,001	38,000	2	1	1	1	2	-	-	2	-	-	-	-	9	947	10,210
38,001	39,000	-	2	-	2	-	1	2	2	1	2	1	1	14	961	10,749

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,001	40,000	-	-	3	1	-	-	1	2	-	-	-	2	9	970	11,105
40,001	41,000	1	2	-	3	-	1	1	1	1	2	1	3	16	986	11,753
41,001	42,000	4	-	2	-	3	1	1	-	-	-	1	-	12	998	12,251
42,001	43,000	3	3	2	2	-	-	1	-	-	1	1	-	13	1,011	12,803
43,001	44,000	1	3	4	-	1	-	-	-	-	1	-	2	12	1,023	13,325
44,001	45,000	3	3	-	1	5	1	-	-	1	1	-	1	16	1,039	14,037
45,001	46,000	2	1	1	1	-	1	-	1	-	4	-	-	11	1,050	14,538
46,001	47,000	-	2	-	1	4	-	2	1	-	2	-	2	14	1,064	15,189
47,001	48,000	2	1	2	1	-	-	-	-	-	-	2	1	9	1,073	15,616
48,001	49,000	2	1	2	3	-	-	-	1	-	-	1	2	12	1,085	16,198
49,001	50,000	1	2	-	-	1	1	-	2	1	-	3	-	11	1,096	16,743
50,001	51,000	-	1	2	1	-	-	-	1	2	-	-	-	7	1,103	17,096
51,001	52,000	1	1	1	-	-	-	-	1	1	2	1	2	10	1,113	17,611
52,001	53,000	2	5	1	-	2	2	2	-	-	-	2	-	16	1,129	18,451
53,001	54,000	1	-	1	1	-	1	-	-	1	1	1	1	8	1,137	18,879
54,001	55,000	1	3	-	1	1	-	-	-	1	2	3	1	13	1,150	19,588
55,001	56,000	-	-	1	2	2	-	-	-	1	-	-	1	7	1,157	19,976
56,001	57,000	1	-	1	1	1	2	-	1	-	2	-	-	9	1,166	20,485
57,001	58,000	1	1	2	1	2	-	-	1	-	-	1	-	9	1,175	21,002
58,001	59,000	1	2	1	4	1	2	1	3	-	-	1	3	19	1,194	22,114
59,001	60,000	1	1	2	4	-	-	1	1	1	-	-	3	14	1,208	22,947
60,001	61,000	1	1	-	1	1	-	-	-	-	3	-	1	8	1,216	23,431
61,001	62,000	2	-	-	-	1	-	1	1	-	-	-	2	7	1,223	23,861
62,001	63,000	-	1	-	1	1	-	2	-	-	-	1	-	6	1,229	24,236
63,001	64,000	3	-	2	2	2	-	-	-	2	1	-	-	12	1,241	24,998
64,001	65,000	-	1	2	2	-	2	-	1	-	1	-	-	9	1,250	25,579
65,001	66,000	1	-	1	2	1	1	-	-	-	-	-	-	6	1,256	25,972
66,001	67,000	2	-	1	-	1	1	1	-	1	1	-	-	8	1,264	26,504
67,001	68,000	3	3	2	1	2	-	1	-	2	1	-	2	17	1,281	27,651
68,001	69,000	2	1	-	1	-	1	-	-	1	1	1	1	9	1,290	28,268
69,001	70,000	1	1	2	1	-	2	-	-	1	-	1	3	12	1,302	29,102
70,001	71,000	1	-	-	1	-	1	1	1	-	3	2	2	12	1,314	29,948
71,001	72,000	1	-	2	3	1	1	2	1	-	2	2	-	15	1,329	31,020
72,001	73,000	2	-	3	3	2	-	1	-	-	-	-	1	12	1,341	31,891
73,001	74,000	2	3	1	-	2	1	-	-	-	1	1	3	14	1,355	32,920
74,001	75,000	1	3	1	1	-	-	-	2	1	-	1	2	12	1,367	33,814
75,001	76,000	-	1	3	3	2	-	-	-	1	-	1	1	12	1,379	34,720
76,001	77,000	3	3	4	-	-	-	1	2	-	-	-	1	14	1,393	35,791
77,001	78,000	-	-	-	-	1	2	1	-	1	-	-	1	6	1,399	36,256
78,001	79,000	-	2	3	3	1	-	-	2	-	-	-	-	11	1,410	37,119

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
79,001	80,000	1	2	2	1	1	-	-	1	-	-	-	2	10	1,420	37,914
80,001	81,000	3	1	-	1	2	1	1	-	2	-	1	1	13	1,433	38,961
81,001	82,000	2	1	-	3	-	1	1	-	-	1	1	3	13	1,446	40,020
82,001	83,000	1	1	1	1	-	1	-	2	-	-	1	-	8	1,454	40,680
83,001	84,000	-	2	3	-	1	-	-	2	1	1	-	-	10	1,464	41,515
84,001	85,000	1	-	2	2	2	-	1	-	1	1	-	1	11	1,475	42,445
85,001	86,000	3	2	1	2	2	-	2	-	3	1	1	2	19	1,494	44,069
86,001	87,000	-	1	1	2	2	2	-	-	-	-	1	-	9	1,503	44,848
87,001	88,000	2	-	-	3	-	1	1	2	1	1	1	1	13	1,516	45,985
88,001	89,000	1	1	1	1	2	1	-	1	-	-	-	-	8	1,524	46,693
89,001	90,000	1	2	1	1	1	3	-	-	-	-	2	-	11	1,535	47,678
90,001	91,000	-	-	-	-	1	-	-	1	1	1	-	-	4	1,539	48,040
91,001	92,000	-	2	1	1	-	-	1	1	-	-	-	1	7	1,546	48,680
92,001	93,000	-	-	-	1	-	-	-	-	3	-	-	-	4	1,550	49,050
93,001	94,000	3	-	-	1	1	2	-	-	-	-	4	-	11	1,561	50,079
94,001	95,000	1	-	1	1	2	2	-	-	-	-	-	1	8	1,569	50,835
95,001	96,000	1	1	-	1	1	-	2	-	-	-	1	-	7	1,576	51,503
96,001	97,000	1	-	3	3	1	3	-	-	-	-	-	1	12	1,588	52,661
97,001	98,000	1	1	1	1	-	2	2	-	-	1	1	1	11	1,599	53,734
98,001	99,000	1	1	1	1	2	1	-	-	-	-	1	-	8	1,607	54,522
99,001	100,000	3	-	-	-	-	-	-	-	-	-	-	1	4	1,611	54,920
100,444	100,444	1	-	-	-	-	-	-	-	-	-	-	-	1	1,612	55,020
100,482	100,482	-	-	-	-	-	-	-	-	-	-	-	1	1	1,613	55,121
100,603	100,603	-	-	-	-	-	-	-	1	-	-	-	-	1	1,614	55,221
100,771	100,771	-	-	-	-	-	-	-	-	-	-	-	1	1	1,615	55,322
100,841	100,841	-	-	-	1	-	-	-	-	-	-	-	-	1	1,616	55,423
100,848	100,848	-	-	1	-	-	-	-	-	-	-	-	-	1	1,617	55,524
100,900	100,900	-	-	-	-	-	-	-	-	-	1	-	-	1	1,618	55,625
100,998	100,998	-	-	-	-	1	-	-	-	-	-	-	-	1	1,619	55,726
101,154	101,154	-	-	-	1	-	-	-	-	-	-	-	-	1	1,620	55,827
101,221	101,221	-	-	-	-	-	1	-	-	-	-	-	-	1	1,621	55,928
101,365	101,365	-	-	-	-	-	-	1	-	-	-	-	-	1	1,622	56,029
101,405	101,405	(1)	-	-	-	-	-	-	-	-	-	-	-	(1)	1,621	55,928
101,420	101,420	-	-	-	1	-	-	-	-	-	-	-	-	1	1,622	56,029
101,573	101,573	-	-	-	-	-	-	-	-	-	-	1	-	1	1,623	56,131
101,744	101,744	-	-	-	-	-	-	-	-	1	-	-	1	2	1,625	56,334
102,007	102,007	-	-	-	-	-	-	-	-	-	-	1	-	1	1,626	56,436
102,035	102,035	1	-	-	-	-	-	-	-	-	-	-	-	1	1,627	56,538
102,237	102,237	-	-	-	-	1	-	-	-	-	-	-	-	1	1,628	56,641
102,365	102,365	-	-	-	-	-	-	-	-	-	1	-	-	1	1,629	56,743

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year		Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
102,598	102,598	-	-	-	-	1	-	-	-	-	-	-	-		1	1,630	56,846
102,711	102,711	-	-	-	1	-	-	-	-	-	-	-	-		1	1,631	56,948
102,733	102,733	-	-	-	-	-	1	-	-	-	-	-	-		1	1,632	57,051
102,855	102,855	-	-	-	-	-	-	1	-	-	-	-	-		1	1,633	57,154
102,999	102,999	-	-	-	-	-	-	2	-	-	-	-	-		2	1,635	57,360
103,075	103,075	-	-	-	-	-	-	-	-	-	-	-	1		1	1,636	57,463
103,207	103,207	-	-	-	-	-	-	1	-	-	-	-	-		1	1,637	57,566
103,284	103,284	-	-	-	1	-	-	-	-	-	-	-	1		2	1,639	57,773
103,470	103,470	-	-	-	1	-	-	-	-	-	-	-	-		1	1,640	57,876
103,694	103,694	-	-	-	-	-	-	-	-	-	-	-	1		1	1,641	57,980
103,764	103,764	-	1	-	-	-	-	-	-	-	-	-	-		1	1,642	58,084
103,997	103,997	1	-	-	-	-	-	-	-	1	1	-	-		3	1,645	58,396
104,440	104,440	-	1	-	-	-	-	-	-	-	-	-	-		1	1,646	58,500
104,933	104,933	-	-	-	-	-	-	1	-	-	-	-	-		1	1,647	58,605
104,976	104,976	-	1	-	-	-	-	-	-	-	-	-	-		1	1,648	58,710
104,991	104,991	-	-	-	-	-	1	-	-	-	-	-	-		1	1,649	58,815
105,068	105,068	-	-	-	-	1	-	-	-	-	-	-	-		1	1,650	58,920
105,147	105,147	-	-	-	-	-	-	-	-	-	-	-	1		1	1,651	59,025
105,215	105,215	-	-	-	-	-	-	-	-	-	-	-	1		1	1,652	59,130
105,322	105,322	-	-	-	-	1	-	-	-	-	-	-	-		1	1,653	59,236
105,349	105,349	-	-	-	-	-	-	-	-	-	-	-	1		1	1,654	59,341
105,404	105,404	-	-	-	1	-	-	-	-	-	-	-	-		1	1,655	59,446
105,551	105,551	-	-	-	-	-	-	1	-	-	-	-	-		1	1,656	59,552
105,619	105,619	-	-	-	-	-	-	-	-	1	-	-	-		1	1,657	59,658
105,998	105,998	-	-	-	-	-	-	-	-	1	-	-	-		1	1,658	59,764
106,084	106,084	-	-	-	-	-	-	-	-	-	-	-	1		1	1,659	59,870
106,108	106,108	-	-	-	-	-	-	-	-	-	-	-	1		1	1,660	59,976
106,224	106,224	-	-	-	1	-	-	-	-	-	-	-	-		1	1,661	60,082
106,258	106,258	-	-	-	-	-	-	-	-	-	-	1	-		1	1,662	60,188
106,264	106,264	-	-	-	-	-	-	-	-	-	1	-	-		1	1,663	60,295
106,534	106,534	-	-	-	-	-	-	-	1	-	-	-	-		1	1,664	60,401
106,589	106,589	-	-	-	-	-	-	-	-	-	-	1	-		1	1,665	60,508
106,595	106,595	-	-	-	-	1	-	-	-	-	-	-	-		1	1,666	60,614
106,775	106,775	-	-	1	-	-	-	-	-	-	-	-	-		1	1,667	60,721
106,938	106,938	-	-	-	-	-	-	-	-	-	-	1	-		1	1,668	60,828
106,999	106,999	-	-	-	-	-	-	-	-	-	-	1	-		1	1,669	60,935
107,106	107,106	-	-	-	1	-	-	-	-	-	-	-	-		1	1,670	61,042
107,182	107,182	-	-	-	1	-	-	-	-	-	-	-	-		1	1,671	61,149
107,302	107,302	-	-	-	-	-	-	-	-	1	-	-	-		1	1,672	61,257
107,332	107,332	-	-	-	-	-	1	-	-	-	-	-	-		1	1,673	61,364

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
107,360	107,360	-	-	-	-	1	-	-	-	-	-	-	-	1	1,674	61,471
107,580	107,580	-	-	1	-	-	-	-	-	-	-	-	-	1	1,675	61,579
107,727	107,727	-	-	-	1	-	-	-	-	-	-	-	-	1	1,676	61,687
107,736	107,736	-	-	-	1	-	-	-	-	-	-	-	-	1	1,677	61,794
107,822	107,822	-	-	-	-	-	-	-	1	-	-	-	-	1	1,678	61,902
107,831	107,831	-	1	-	-	-	-	-	-	-	-	-	-	1	1,679	62,010
107,932	107,932	-	-	-	-	-	-	-	-	1	-	-	-	1	1,680	62,118
107,947	107,947	-	-	-	-	1	-	-	-	-	-	-	-	1	1,681	62,226
108,131	108,131	-	-	-	-	-	-	-	-	-	-	-	1	1	1,682	62,334
108,204	108,204	-	1	-	-	-	-	-	-	-	-	-	-	1	1,683	62,442
108,241	108,241	-	-	-	-	-	-	-	-	-	1	-	-	1	1,684	62,550
108,342	108,342	1	-	-	-	-	-	-	-	-	-	-	-	1	1,685	62,659
108,385	108,385	-	-	-	-	-	-	-	-	-	1	-	-	1	1,686	62,767
108,465	108,465	-	-	-	-	-	-	-	-	-	1	-	-	1	1,687	62,876
108,553	108,553	-	-	-	-	-	-	-	-	-	1	-	-	1	1,688	62,984
108,630	108,630	-	-	-	-	1	-	-	-	-	-	-	-	1	1,689	63,093
108,746	108,746	-	-	-	-	-	-	-	1	-	-	-	-	1	1,690	63,202
108,749	108,749	-	-	-	-	-	1	-	-	-	-	-	-	1	1,691	63,310
108,997	108,997	1	-	-	1	-	-	1	-	-	-	-	-	3	1,694	63,637
109,116	109,116	-	-	-	-	-	1	-	-	-	-	-	-	1	1,695	63,746
109,135	109,135	-	-	-	-	-	1	-	-	-	-	-	-	1	1,696	63,856
109,162	109,162	-	-	-	1	-	-	-	-	-	-	-	-	1	1,697	63,965
109,288	109,288	-	-	-	-	1	-	-	-	-	-	-	-	1	1,698	64,074
109,352	109,352	-	-	-	-	1	-	-	-	-	-	-	-	1	1,699	64,183
109,367	109,367	-	-	-	-	-	-	-	-	-	1	-	-	1	1,700	64,293
109,386	109,386	1	-	-	-	-	-	-	-	-	-	-	-	1	1,701	64,402
109,395	109,395	-	-	-	-	-	-	1	-	-	-	-	-	1	1,702	64,512
109,496	109,496	-	-	-	-	-	-	-	1	-	-	-	-	1	1,703	64,621
109,508	109,508	-	1	-	-	-	-	-	-	-	-	-	-	1	1,704	64,731
109,646	109,646	-	-	-	-	-	1	-	-	-	-	-	-	1	1,705	64,840
109,658	109,658	-	-	-	-	-	-	-	-	1	-	-	-	1	1,706	64,950
110,126	110,126	-	-	-	1	-	-	-	-	-	-	-	-	1	1,707	65,060
110,240	110,240	-	-	-	-	-	1	-	-	-	-	-	-	1	1,708	65,170
110,625	110,625	1	-	-	-	-	-	-	-	-	-	-	-	1	1,709	65,281
110,806	110,806	-	-	-	1	-	-	-	-	-	-	-	-	1	1,710	65,392
110,812	110,812	1	-	-	-	-	-	-	-	-	-	-	-	1	1,711	65,502
110,894	110,894	-	-	-	-	-	-	1	-	-	-	-	-	1	1,712	65,613
110,946	110,946	-	-	-	-	-	-	-	-	-	-	-	1	1	1,713	65,724
110,953	110,953	-	1	-	-	-	-	-	-	-	-	-	-	1	1,714	65,835
111,054	111,054	-	-	-	-	-	1	-	-	-	-	-	-	1	1,715	65,946

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
111,103	111,103	-	-	-	-	1	-	-	-	-	-	-	-	1	1,716	66,057
111,155	111,155	-	-	-	-	1	-	-	-	-	-	-	-	1	1,717	66,169
111,357	111,357	-	-	-	-	-	-	-	-	-	-	-	1	1	1,718	66,280
111,406	111,406	1	-	-	-	-	-	-	-	-	-	-	-	1	1,719	66,391
111,415	111,415	1	-	-	-	-	-	-	-	-	-	-	-	1	1,720	66,503
111,482	111,482	-	-	-	-	1	-	-	-	-	-	-	-	1	1,721	66,614
111,604	111,604	-	-	-	1	-	-	-	-	-	-	-	-	1	1,722	66,726
111,770	111,770	-	1	-	-	-	-	-	-	-	-	-	-	1	1,723	66,838
111,941	111,941	1	-	-	-	-	-	-	-	-	-	-	-	1	1,724	66,950
112,063	112,063	-	-	-	-	-	-	-	-	-	1	-	-	1	1,725	67,062
112,449	112,449	-	-	1	-	-	-	-	-	-	-	-	-	1	1,726	67,174
112,452	112,452	-	1	-	-	-	-	-	-	-	-	-	-	1	1,727	67,286
112,712	112,712	-	1	-	-	-	-	-	1	-	-	-	-	2	1,729	67,512
112,761	112,761	-	-	-	-	-	-	-	1	-	-	-	-	1	1,730	67,625
112,783	112,783	-	-	-	-	-	-	-	-	-	-	1	-	1	1,731	67,737
112,881	112,881	1	-	-	-	-	-	-	-	-	-	-	-	1	1,732	67,850
112,997	112,997	-	-	-	-	-	-	1	-	-	-	-	-	1	1,733	67,963
113,089	113,089	-	-	-	1	-	-	-	-	-	-	-	-	1	1,734	68,076
113,587	113,587	-	-	-	-	1	-	-	-	-	-	-	-	1	1,735	68,190
113,765	113,765	-	-	-	-	-	-	-	-	-	-	1	-	1	1,736	68,304
113,832	113,832	-	-	-	-	-	-	1	-	-	-	-	-	1	1,737	68,418
113,875	113,875	-	-	-	-	-	1	-	-	-	-	-	-	1	1,738	68,531
113,936	113,936	-	-	1	-	-	-	-	-	-	-	-	-	1	1,739	68,645
113,979	113,979	-	-	-	-	-	-	-	-	-	1	-	-	1	1,740	68,759
114,077	114,077	-	-	-	-	1	-	-	-	-	-	-	-	1	1,741	68,873
114,402	114,402	-	1	-	-	-	-	-	-	-	-	-	-	1	1,742	68,988
114,594	114,594	-	-	-	-	1	-	-	-	-	-	-	-	1	1,743	69,102
114,600	114,600	-	-	-	-	1	-	-	-	-	-	-	-	1	1,744	69,217
114,717	114,717	-	-	-	-	-	-	-	1	-	-	-	-	1	1,745	69,332
114,910	114,910	-	-	-	-	1	-	-	-	-	-	-	-	1	1,746	69,447
114,980	114,980	-	-	-	-	-	-	-	-	1	-	-	-	1	1,747	69,562
115,433	115,433	-	-	-	-	-	-	-	-	1	-	-	-	1	1,748	69,677
115,531	115,531	-	-	-	-	-	-	-	-	-	-	-	1	1	1,749	69,793
115,684	115,684	-	-	-	-	-	-	-	-	-	1	-	-	1	1,750	69,908
115,999	115,999	-	-	1	1	-	-	-	-	-	-	-	-	2	1,752	70,140
116,706	116,706	-	-	-	-	-	1	-	-	-	-	-	-	1	1,753	70,257
116,853	116,853	-	-	-	-	-	-	-	1	-	-	-	-	1	1,754	70,374
116,865	116,865	1	-	-	-	-	-	-	-	-	-	-	-	1	1,755	70,491
116,942	116,942	-	-	-	-	-	-	-	-	-	-	1	-	1	1,756	70,608
116,997	116,997	-	-	-	-	1	-	-	-	-	-	-	-	1	1,757	70,725

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year		Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
117,814	117,814	-	-	-	-	-	1	-	-	-	-	-	-		1	1,758	70,842
117,988	117,988	-	-	-	-	-	-	-	-	-	-		1	-		1	1,759	70,960
117,997	117,997	-	-	-	-	-	1	-	-	-	-	-	-			1	1,760	71,078
118,117	118,117	1	-	-	-	-	-	-	-	-	-	-	-			1	1,761	71,197
118,331	118,331	-	-	-	-	-	1	-	-	-	-	-	-			1	1,762	71,315
118,383	118,383	-	-	-	1	-	-	-	-	-	-	-	-			1	1,763	71,433
118,518	118,518	-	-	-	-	1	-	-	-	-	-	-	-			1	1,764	71,552
118,707	118,707	-	-	-	-	-	-	-	1	-	-	-	-			1	1,765	71,671
119,399	119,399	-	1	-	-	-	-	-	-	-	-	-	-			1	1,766	71,790
119,769	119,769	-	-	-	-	-	-	-	-	-	1	-	-			1	1,767	71,910
119,772	119,772	-	-	-	-	-	-	-	-	-	-	1	-			1	1,768	72,029
119,818	119,818	-	-	-	-	-	1	-	-	-	-	-	-			1	1,769	72,149
119,962	119,962	-	-	-	-	-	-	-	-	-	-	1	-			1	1,770	72,269
119,999	119,999	-	-	-	1	-	-	-	-	-	-	-	-			1	1,771	72,389
120,005	120,005	-	-	-	1	-	-	-	-	-	-	-	-			1	1,772	72,509
120,097	120,097	-	1	-	-	-	-	-	-	-	-	-	-			1	1,773	72,629
120,369	120,369	-	-	-	-	-	-	-	-	-	-	-		1		1	1,774	72,750
120,831	120,831	-	-	-	-	-	-	-	-	-	1	-	-			1	1,775	72,871
121,253	121,253	-	-	-	-	-	-	-	-	-	-	1	-			1	1,776	72,992
121,336	121,336	1	-	-	-	-	-	-	-	-	-	-	-			1	1,777	73,113
121,483	121,483	-	-	-	1	-	-	-	-	-	-	-	-			1	1,778	73,235
121,547	121,547	-	-	-	-	1	-	-	-	-	-	-	-			1	1,779	73,356
121,636	121,636	-	-	-	-	-	-	-	-	-	1	-	-			1	1,780	73,478
121,657	121,657	-	-	-	-	-	-	-	-	-	-		1	-		1	1,781	73,599
121,783	121,783	-	-	-	-	-	-	-	-	-	-	1	-			1	1,782	73,721
121,893	121,893	-	-	-	1	-	-	-	-	-	-	-	-			1	1,783	73,843
121,899	121,899	-	-	-	-	-	-	1	-	-	-	-	-			1	1,784	73,965
121,997	121,997	-	-	1	-	-	-	-	-	-	-	-	-			1	1,785	74,087
122,159	122,159	-	-	1	-	-	-	-	-	-	-	-	-			1	1,786	74,209
122,502	122,502	1	-	-	-	-	-	-	-	-	-	-	-			1	1,787	74,332
122,707	122,707	-	-	-	-	-	-	-	-	-	1	-	-			1	1,788	74,454
122,716	122,716	-	1	-	-	-	-	-	-	-	-	-	-			1	1,789	74,577
122,787	122,787	-	-	1	-	-	-	-	-	-	-	-	-			1	1,790	74,700
122,964	122,964	-	-	-	-	-	-	-	1	-	-	-	-			1	1,791	74,823
122,998	122,998	-	-	-	-	-	-	-	-	-	1	-		1		2	1,793	75,069
123,099	123,099	-	-	-	-	-	-	-	-	-	-		1	-		1	1,794	75,192
123,126	123,126	-	-	-	-	-	-	1	-	-	-	-	-			1	1,795	75,315
123,169	123,169	1	-	-	-	-	-	-	-	-	-	-	-			1	1,796	75,438
123,405	123,405	-	-	-	-	1	-	-	-	-	-	-	-			1	1,797	75,562
123,527	123,527	-	-	-	-	-	-	-	1	-	-	-	-			1	1,798	75,685

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
124,173	124,173	-	-	-	-	-	-	1	-	1	-	-	-	2	1,800	75,934
124,295	124,295	-	-	-	-	-	-	-	-	-	1	-	-	1	1,801	76,058
124,427	124,427	-	-	-	1	-	-	-	-	-	-	-	-	1	1,802	76,182
124,620	124,620	-	-	-	-	-	-	1	-	-	-	-	-	1	1,803	76,307
124,709	124,709	-	-	-	-	-	1	-	-	-	-	-	-	1	1,804	76,432
124,997	124,997	-	-	-	-	-	-	-	-	-	-	-	1	1	1,805	76,557
125,045	125,045	-	1	-	-	-	-	-	-	-	-	-	-	1	1,806	76,682
125,088	125,088	-	-	-	1	-	-	-	-	-	-	-	-	1	1,807	76,807
125,284	125,284	1	-	-	-	-	-	-	-	-	-	-	-	1	1,808	76,932
125,366	125,366	1	-	-	-	-	-	-	-	-	-	-	-	1	1,809	77,057
125,394	125,394	-	-	-	-	-	-	-	-	-	-	-	1	1	1,810	77,183
125,449	125,449	-	-	1	-	-	-	-	-	-	-	-	-	1	1,811	77,308
125,868	125,868	-	-	-	-	1	-	-	-	-	-	-	-	1	1,812	77,434
126,257	126,257	-	-	-	-	1	-	-	-	-	-	-	-	1	1,813	77,560
126,324	126,324	-	-	-	-	1	-	-	-	-	-	-	-	1	1,814	77,687
126,416	126,416	1	-	-	-	-	-	-	-	-	-	-	-	1	1,815	77,813
126,991	126,991	-	-	-	-	-	-	-	1	-	-	-	-	1	1,816	77,940
127,197	127,197	-	-	-	-	-	-	1	-	-	-	-	-	1	1,817	78,067
127,331	127,331	-	-	-	-	1	-	-	-	-	-	-	-	1	1,818	78,195
127,628	127,628	-	-	-	-	-	-	1	-	-	-	-	-	1	1,819	78,322
127,799	127,799	-	-	-	1	-	-	-	-	-	-	-	-	1	1,820	78,450
127,913	127,913	-	-	-	-	-	-	-	-	-	-	1	-	1	1,821	78,578
127,925	127,925	-	-	-	-	-	-	-	-	-	1	-	-	1	1,822	78,706
127,928	127,928	-	-	-	1	-	-	-	-	-	-	-	-	1	1,823	78,834
127,998	127,998	-	-	1	-	-	-	-	-	-	-	-	-	1	1,824	78,962
128,133	128,133	-	-	-	1	-	-	-	-	-	-	-	-	1	1,825	79,090
128,179	128,179	-	-	-	-	-	-	-	-	1	-	-	-	1	1,826	79,218
128,188	128,188	-	-	1	-	-	-	-	-	-	-	-	-	1	1,827	79,346
128,301	128,301	-	-	-	-	1	-	-	-	-	-	-	-	1	1,828	79,475
128,307	128,307	-	-	1	-	-	-	-	-	-	-	-	-	1	1,829	79,603
128,320	128,320	-	-	-	1	-	-	-	-	-	-	-	-	1	1,830	79,731
128,405	128,405	-	-	-	1	-	-	-	-	-	-	-	-	1	1,831	79,860
128,421	128,421	-	-	-	-	-	-	-	-	-	-	1	-	1	1,832	79,988
128,711	128,711	-	1	-	-	-	-	-	-	-	-	-	-	1	1,833	80,117
128,926	128,926	-	-	-	-	-	-	-	-	-	1	-	-	1	1,834	80,246
129,354	129,354	-	-	-	-	1	-	-	-	-	-	-	-	1	1,835	80,375
129,610	129,610	-	-	-	-	-	-	-	-	-	-	-	1	1	1,836	80,505
129,822	129,822	-	-	-	-	1	-	-	-	-	-	-	-	1	1,837	80,634
129,914	129,914	-	-	-	-	1	-	-	-	-	-	-	-	1	1,838	80,764
129,997	129,997	-	-	-	1	-	-	-	-	-	-	-	-	1	1,839	80,894

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
130,000	130,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,840	81,024
130,202	130,202	-	-	-	-	-	-	-	-	-	-	-	1	1	1,841	81,155
130,361	130,361	-	-	-	1	-	-	-	-	-	-	-	-	1	1,842	81,285
130,505	130,505	1	-	-	-	-	-	-	-	-	-	-	-	1	1,843	81,415
131,120	131,120	-	-	-	-	-	1	-	-	-	-	-	-	1	1,844	81,547
131,135	131,135	1	-	-	-	-	-	-	-	-	-	-	-	1	1,845	81,678
131,150	131,150	-	-	-	-	-	-	-	-	-	-	-	1	1	1,846	81,809
131,175	131,175	-	-	-	-	-	-	-	-	-	1	-	-	1	1,847	81,940
131,251	131,251	-	-	-	-	-	-	-	-	-	-	1	-	1	1,848	82,071
131,337	131,337	-	-	-	-	-	-	-	1	-	-	-	-	1	1,849	82,203
131,619	131,619	-	-	-	-	-	-	1	-	-	-	-	-	1	1,850	82,334
131,633	131,633	-	-	-	-	-	-	-	-	-	-	-	1	1	1,851	82,466
131,646	131,646	-	-	-	-	-	1	-	-	-	-	-	-	1	1,852	82,598
131,934	131,934	-	-	-	-	1	-	-	-	-	-	-	-	1	1,853	82,729
131,998	131,998	-	-	-	-	1	-	-	-	-	-	-	-	1	1,854	82,861
132,013	132,013	-	-	-	-	-	-	-	-	-	1	-	-	1	1,855	82,993
132,218	132,218	1	-	-	-	-	-	-	-	-	-	-	-	1	1,856	83,126
132,258	132,258	-	-	-	-	-	-	-	-	-	-	-	1	1	1,857	83,258
132,280	132,280	-	-	1	-	-	-	-	-	-	-	-	-	1	1,858	83,390
132,491	132,491	-	-	-	1	-	-	-	-	-	-	-	-	1	1,859	83,523
132,561	132,561	-	-	-	-	-	-	-	-	-	1	-	-	1	1,860	83,655
132,754	132,754	-	-	-	-	1	-	-	-	-	-	-	-	1	1,861	83,788
133,127	133,127	-	-	-	-	-	-	1	-	-	-	-	-	1	1,862	83,921
133,146	133,146	-	-	-	-	-	1	-	-	-	-	-	-	1	1,863	84,054
133,280	133,280	-	-	-	-	-	-	-	1	-	-	-	-	1	1,864	84,188
133,455	133,455	-	-	-	-	-	-	-	-	1	-	-	-	1	1,865	84,321
133,485	133,485	-	-	-	-	1	-	-	-	-	-	-	-	1	1,866	84,455
133,565	133,565	-	1	-	-	-	-	-	-	-	-	-	-	1	1,867	84,588
133,996	133,996	-	-	-	-	-	-	-	1	-	-	-	-	1	1,868	84,722
134,048	134,048	-	-	-	-	-	-	-	-	-	-	-	1	1	1,869	84,856
134,312	134,312	-	1	-	-	-	-	-	-	-	-	-	-	1	1,870	84,990
134,348	134,348	-	-	-	-	-	-	-	1	-	-	-	-	1	1,871	85,125
134,434	134,434	-	-	1	-	-	-	-	-	-	-	-	-	1	1,872	85,259
134,590	134,590	-	1	-	-	-	-	-	-	-	-	-	-	1	1,873	85,394
134,783	134,783	-	-	-	1	-	-	-	-	-	-	-	-	1	1,874	85,529
134,878	134,878	1	-	-	-	-	-	-	-	-	-	-	-	1	1,875	85,663
134,988	134,988	-	-	-	-	1	-	-	-	-	-	-	-	1	1,876	85,798
134,997	134,997	-	-	-	-	-	1	-	-	-	-	-	-	1	1,877	85,933
135,089	135,089	-	-	-	-	-	-	-	-	-	-	1	-	1	1,878	86,069
135,178	135,178	-	-	-	-	-	1	-	-	-	-	-	-	1	1,879	86,204

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year		Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
135,322	135,322	-	-	-	-	-	-	-	-	-	-	-	1		1	1,880	86,339
135,404	135,404	-	-	-	-	-	-	-	-	-	-	-	1		1	1,881	86,474
135,468	135,468	-	-	-	-	-	1	-	-	-	-	-	-		1	1,882	86,610
135,686	135,686	-	-	-	-	1	-	-	-	-	-	-	-		1	1,883	86,746
135,787	135,787	-	-	-	-	-	-	-	-	-	1	-	-		1	1,884	86,881
136,328	136,328	1	-	-	-	-	-	-	-	-	-	-	-		1	1,885	87,018
136,432	136,432	-	-	-	-	-	-	1	-	-	-	-	-		1	1,886	87,154
136,466	136,466	-	-	-	-	1	-	-	-	-	-	-	-		1	1,887	87,291
136,858	136,858	-	-	-	-	-	-	-	-	-	1	-	-		1	1,888	87,427
136,928	136,928	-	-	-	-	-	1	-	-	-	-	-	-		1	1,889	87,564
136,999	136,999	1	-	-	-	-	-	-	-	-	-	-	-		1	1,890	87,701
137,048	137,048	-	-	-	-	1	-	-	-	-	-	-	-		1	1,891	87,838
137,326	137,326	-	-	1	-	-	-	-	-	-	-	-	-		1	1,892	87,976
137,758	137,758	-	-	-	-	-	-	-	-	-	-	1	-		1	1,893	88,114
137,941	137,941	-	-	-	-	-	-	-	-	-	1	-	-		1	1,894	88,251
138,363	138,363	1	-	-	-	-	-	-	-	-	-	-	-		1	1,895	88,390
138,415	138,415	-	-	-	-	-	1	-	-	-	-	-	-		1	1,896	88,528
138,526	138,526	-	-	1	-	-	-	-	-	-	-	-	-		1	1,897	88,667
138,529	138,529	-	-	-	1	-	-	-	-	-	-	-	-		1	1,898	88,805
139,113	139,113	-	-	-	-	-	-	-	-	1	-	-	-		1	1,899	88,944
139,174	139,174	-	-	-	-	-	-	-	-	-	-	-	1		1	1,900	89,084
139,208	139,208	-	-	-	-	-	-	-	-	-	-	-	1		1	1,901	89,223
139,248	139,248	-	-	-	-	-	1	-	-	-	-	-	-		1	1,902	89,362
139,266	139,266	-	-	-	-	-	-	-	-	-	1	-	-		1	1,903	89,501
139,290	139,290	-	-	-	-	-	-	-	-	-	-	-	1		1	1,904	89,641
139,294	139,294	-	-	-	-	-	-	-	-	-	1	-	-		1	1,905	89,780
139,741	139,741	-	-	-	-	1	-	-	-	-	-	-	-		1	1,906	89,920
139,765	139,765	1	-	-	-	-	-	-	-	-	-	-	-		1	1,907	90,059
139,998	139,998	-	-	-	-	-	-	-	-	1	-	-	-		1	1,908	90,199
140,200	140,200	-	-	1	-	-	-	-	-	-	-	-	-		1	1,909	90,340
140,665	140,665	-	-	-	-	-	-	-	-	-	1	-	-		1	1,910	90,480
140,848	140,848	1	-	-	-	-	-	-	-	-	-	-	-		1	1,911	90,621
140,873	140,873	-	-	-	-	-	1	-	-	-	-	-	-		1	1,912	90,762
141,001	141,001	-	-	-	1	-	-	-	-	-	-	-	-		1	1,913	90,903
141,053	141,053	-	-	-	-	-	-	-	-	-	-	-	1		1	1,914	91,044
141,464	141,464	1	-	-	-	-	-	-	-	-	-	-	-		1	1,915	91,186
141,543	141,543	-	-	-	-	-	-	-	1	-	-	-	-		1	1,916	91,327
141,586	141,586	-	-	-	-	1	-	-	-	-	-	-	-		1	1,917	91,469
141,650	141,650	-	-	-	-	-	-	1	-	-	-	-	-		1	1,918	91,610
141,760	141,760	-	-	-	-	-	-	-	-	-	-	-	1		1	1,919	91,752

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
141,956	141,956	-	-	-	1	-	-	-	-	-	-	-	-	1	1,920	91,894
141,996	141,996	-	-	-	-	-	-	-	1	-	-	-	-	1	1,921	92,036
142,238	142,238	-	-	-	-	-	1	-	-	-	-	-	-	1	1,922	92,178
142,302	142,302	-	-	-	-	-	1	-	-	-	-	-	-	1	1,923	92,321
142,327	142,327	-	-	-	-	-	-	-	-	-	-	-	1	1	1,924	92,463
142,532	142,532	1	-	-	-	-	-	-	-	-	-	-	-	1	1,925	92,605
142,636	142,636	-	-	-	-	-	-	-	-	-	-	1	-	1	1,926	92,748
142,896	142,896	-	1	-	-	-	-	-	-	-	-	-	-	1	1,927	92,891
143,202	143,202	-	-	-	-	-	-	1	-	-	-	-	-	1	1,928	93,034
143,287	143,287	-	-	-	-	-	1	-	-	-	-	-	-	1	1,929	93,177
143,777	143,777	-	-	-	-	-	-	-	-	-	-	-	1	1	1,930	93,321
144,010	144,010	-	-	-	-	-	-	-	-	-	-	1	-	1	1,931	93,465
144,022	144,022	-	-	-	1	-	-	-	-	-	-	-	-	1	1,932	93,609
144,086	144,086	-	-	-	-	-	-	-	-	-	1	-	-	1	1,933	93,753
144,150	144,150	-	-	-	-	-	-	1	-	-	-	-	-	1	1,934	93,897
144,267	144,267	-	-	-	-	-	-	-	-	1	-	-	-	1	1,935	94,042
144,860	144,860	-	-	-	-	-	-	-	-	-	-	-	1	1	1,936	94,187
144,992	144,992	-	-	-	-	-	-	-	-	1	-	-	-	1	1,937	94,332
145,145	145,145	-	-	-	1	-	-	-	-	-	-	-	-	1	1,938	94,477
145,176	145,176	1	-	-	-	-	-	-	-	1	-	-	-	2	1,940	94,767
145,326	145,326	-	-	-	-	1	-	-	-	-	-	-	-	1	1,941	94,912
145,402	145,402	-	-	-	-	-	-	-	1	-	-	-	-	1	1,942	95,058
145,482	145,482	-	-	-	-	1	-	-	-	-	-	-	-	1	1,943	95,203
145,629	145,629	-	-	-	-	1	-	-	-	-	-	-	-	1	1,944	95,349
145,681	145,681	-	-	-	1	-	-	-	-	-	-	-	-	1	1,945	95,495
145,696	145,696	-	-	-	-	-	-	-	-	-	-	-	1	1	1,946	95,640
145,711	145,711	1	-	-	-	-	-	-	-	-	-	-	-	1	1,947	95,786
145,846	145,846	-	-	-	-	-	-	1	-	-	-	-	-	1	1,948	95,932
145,956	145,956	-	-	-	-	-	-	-	1	-	-	-	-	1	1,949	96,078
146,164	146,164	-	-	-	-	-	-	-	-	-	-	-	1	1	1,950	96,224
146,335	146,335	-	1	-	-	-	-	-	-	-	-	-	-	1	1,951	96,370
146,645	146,645	-	-	-	-	-	-	-	-	-	-	1	-	1	1,952	96,517
146,856	146,856	-	-	-	-	-	-	-	-	-	-	1	-	1	1,953	96,664
146,969	146,969	-	-	-	-	-	1	-	-	-	-	-	-	1	1,954	96,811
147,003	147,003	-	-	-	-	-	-	-	-	-	-	-	1	1	1,955	96,958
147,052	147,052	-	-	-	-	-	-	-	-	1	-	-	-	1	1,956	97,105
147,079	147,079	-	-	-	-	-	1	-	-	-	-	-	-	1	1,957	97,252
147,364	147,364	-	-	-	1	-	-	-	-	-	-	-	-	1	1,958	97,399
147,489	147,489	-	-	-	-	-	-	1	-	-	-	-	-	1	1,959	97,547
147,743	147,743	1	-	-	-	-	-	-	-	-	-	-	-	1	1,960	97,695

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year		Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
147,942	147,942	-	-	1	-	-	-	-	-	-	-	-	-		1	1,961	97,842
148,790	148,790	-	-	-	-	-	-	-	-	-	1	-	-		1	1,962	97,991
148,998	148,998	-	-	-	-	-	-	-	-	-	-	-	1		1	1,963	98,140
149,166	149,166	-	-	-	-	-	-	-	-	-	1	-	-		1	1,964	98,289
149,215	149,215	-	-	-	-	-	1	-	-	-	-	-	-		1	1,965	98,439
149,567	149,567	-	1	-	-	-	-	-	-	-	-	-	-		1	1,966	98,588
149,582	149,582	-	-	1	-	-	-	-	-	-	-	-	-		1	1,967	98,738
149,751	149,751	-	-	-	1	-	-	-	-	-	-	-	-		1	1,968	98,888
149,934	149,934	-	-	-	-	-	-	-	-	-	-	-	1		1	1,969	99,037
150,133	150,133	1	-	-	-	-	-	-	-	-	-	-	-		1	1,970	99,188
150,164	150,164	-	1	-	-	-	-	-	-	-	-	-	-		1	1,971	99,338
150,204	150,204	-	-	-	-	-	-	-	-	-	-	-	1		1	1,972	99,488
150,243	150,243	-	-	-	-	-	-	-	1	-	-	-	-		1	1,973	99,638
150,445	150,445	-	-	-	-	-	-	-	-	-	-	-	1		1	1,974	99,789
150,623	150,623	-	1	-	-	-	-	-	-	-	-	-	-		1	1,975	99,939
150,745	150,745	-	-	-	-	-	-	-	-	-	-	-	1		1	1,976	100,090
150,758	150,758	-	-	-	-	-	-	-	-	-	1	-	-		1	1,977	100,241
150,828	150,828	-	-	-	-	1	-	-	-	-	-	-	-		1	1,978	100,392
150,996	150,996	-	1	-	-	-	-	-	-	-	-	-	-		1	1,979	100,543
151,370	151,370	-	1	-	-	-	-	-	-	-	-	-	-		1	1,980	100,694
151,694	151,694	-	-	1	-	-	-	-	-	-	-	-	-		1	1,981	100,846
151,997	151,997	-	-	-	-	-	-	-	-	-	-	1	-		1	1,982	100,998
152,113	152,113	-	-	1	-	-	-	-	-	-	-	-	-		1	1,983	101,150
152,416	152,416	-	-	-	-	1	-	-	-	-	-	-	-		1	1,984	101,302
152,484	152,484	-	-	-	-	-	-	-	-	1	-	-	-		1	1,985	101,455
152,658	152,658	-	-	-	-	-	-	-	-	-	1	-	-		1	1,986	101,607
152,998	152,998	-	-	-	-	-	-	1	-	-	-	-	-		1	1,987	101,760
153,285	153,285	-	-	-	-	-	-	-	-	-	-	-	1		1	1,988	101,914
153,325	153,325	-	-	-	-	-	-	-	1	-	-	-	-		1	1,989	102,067
153,344	153,344	-	-	-	-	-	-	1	-	-	-	-	-		1	1,990	102,220
153,705	153,705	-	-	1	-	-	-	-	-	-	-	-	-		1	1,991	102,374
153,968	153,968	-	-	-	-	-	-	-	1	-	-	-	-		1	1,992	102,528
154,029	154,029	-	-	-	-	-	-	-	-	1	-	-	-		1	1,993	102,682
154,112	154,112	1	-	-	-	-	-	-	-	-	-	-	-		1	1,994	102,836
154,347	154,347	-	-	-	-	-	1	-	-	-	-	-	-		1	1,995	102,990
154,800	154,800	-	-	-	-	-	-	-	-	-	-	-	1		1	1,996	103,145
154,861	154,861	-	1	-	-	-	-	-	-	-	-	-	-		1	1,997	103,300
154,932	154,932	-	-	-	-	-	-	-	-	1	-	-	-		1	1,998	103,455
154,996	154,996	-	-	-	-	-	1	-	-	-	-	-	-		1	1,999	103,610
155,403	155,403	-	-	-	-	-	1	-	-	-	-	-	-		1	2,000	103,765

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
155,633	155,633	-	-	-	-	-	-	-	-	-	-	1	-	1	2,001	103,921
155,933	155,933	-	-	-	-	-	-	-	-	-	-	1	-	1	2,002	104,077
155,954	155,954	-	-	-	-	-	-	-	-	-	-	1	-	1	2,003	104,233
155,997	155,997	-	1	-	-	-	-	-	-	-	-	-	-	1	2,004	104,389
156,202	156,202	-	1	-	-	-	-	-	-	-	-	-	-	1	2,005	104,545
156,318	156,318	-	-	-	-	-	-	-	-	-	-	1	-	1	2,006	104,701
156,346	156,346	-	1	-	-	-	-	-	-	-	-	-	-	1	2,007	104,858
156,437	156,437	1	-	-	-	-	-	-	-	-	-	-	-	1	2,008	105,014
156,499	156,499	-	-	-	-	-	1	-	-	-	-	-	-	1	2,009	105,171
156,615	156,615	-	-	-	-	1	-	-	-	-	-	-	-	1	2,010	105,327
157,117	157,117	-	-	-	-	-	1	-	-	-	-	-	-	1	2,011	105,484
157,438	157,438	-	-	-	-	-	-	1	-	-	-	-	-	1	2,012	105,642
157,808	157,808	-	-	-	-	-	1	-	-	-	-	-	-	1	2,013	105,800
157,995	157,995	1	-	-	-	-	1	-	-	-	-	-	-	2	2,015	106,116
158,108	158,108	-	-	-	-	1	-	-	-	-	-	-	-	1	2,016	106,274
158,335	158,335	-	-	-	-	-	-	-	-	-	1	-	-	1	2,017	106,432
158,598	158,598	-	-	-	-	1	-	-	-	-	-	-	-	1	2,018	106,591
158,696	158,696	-	-	-	-	-	1	-	-	-	-	-	-	1	2,019	106,749
158,736	158,736	-	1	-	-	-	-	-	-	-	-	-	-	1	2,020	106,908
158,837	158,837	-	-	-	-	-	-	-	-	1	-	-	-	1	2,021	107,067
158,864	158,864	1	-	-	-	-	-	-	-	-	-	-	-	1	2,022	107,226
159,198	159,198	-	-	-	-	-	1	-	-	-	-	-	-	1	2,023	107,385
159,351	159,351	-	-	-	1	-	-	-	-	-	-	-	-	1	2,024	107,544
159,504	159,504	-	-	-	-	-	-	-	-	-	-	-	1	1	2,025	107,704
159,798	159,798	-	-	-	-	-	-	-	-	-	1	-	-	1	2,026	107,864
159,837	159,837	1	-	-	-	-	-	-	-	-	-	-	-	1	2,027	108,024
160,263	160,263	-	-	-	-	1	-	-	-	-	-	-	-	1	2,028	108,184
160,333	160,333	-	-	-	-	-	-	1	-	-	-	-	-	1	2,029	108,344
160,697	160,697	-	-	-	-	1	-	-	-	-	-	-	-	1	2,030	108,505
160,997	160,997	-	-	-	-	-	-	-	-	-	-	1	-	1	2,031	108,666
161,010	161,010	-	-	-	-	-	1	-	-	-	-	-	-	1	2,032	108,827
161,462	161,462	-	-	-	-	-	-	-	1	-	-	-	-	1	2,033	108,988
161,523	161,523	-	-	-	-	-	-	-	-	-	-	-	1	1	2,034	109,150
161,811	161,811	-	-	1	-	-	-	-	-	-	-	-	-	1	2,035	109,312
161,903	161,903	-	-	-	-	-	-	-	-	1	-	-	-	1	2,036	109,474
161,998	161,998	-	1	-	-	-	-	-	-	-	-	-	-	1	2,037	109,636
162,050	162,050	-	-	-	1	-	-	-	-	-	-	-	-	1	2,038	109,798
162,417	162,417	-	-	-	-	-	-	1	-	-	-	-	-	1	2,039	109,960
162,650	162,650	-	-	-	-	-	-	-	-	-	-	1	-	1	2,040	110,123
162,999	162,999	-	1	-	-	-	-	-	-	-	-	-	-	1	2,041	110,286

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
163,087	163,087	1	-	-	-	-	-	-	-	-	-	-	-	1	2,042	110,449
163,262	163,262	-	-	-	-	-	-	1	-	-	-	-	-	1	2,043	110,612
163,268	163,268	-	-	-	-	-	-	-	1	-	-	-	-	1	2,044	110,775
163,366	163,366	-	-	-	-	-	-	-	-	1	-	-	-	1	2,045	110,939
163,623	163,623	-	-	-	-	-	-	-	-	-	-	1	-	1	2,046	111,102
163,895	163,895	-	-	-	-	-	-	-	1	-	-	-	-	1	2,047	111,266
164,238	164,238	-	-	-	-	-	-	-	-	-	1	-	-	1	2,048	111,430
164,275	164,275	-	-	-	-	-	-	1	-	-	-	-	-	1	2,049	111,595
164,566	164,566	-	-	-	-	-	-	-	-	-	1	-	-	1	2,050	111,759
164,746	164,746	-	-	-	-	-	-	-	-	-	1	-	-	1	2,051	111,924
164,997	164,997	-	-	-	-	1	-	1	-	-	-	-	-	2	2,053	112,254
165,346	165,346	-	-	-	-	-	-	-	-	1	-	-	-	1	2,054	112,419
165,851	165,851	-	-	-	-	-	-	-	-	-	-	-	1	1	2,055	112,585
165,979	165,979	-	-	-	-	-	1	-	-	-	-	-	-	1	2,056	112,751
165,998	165,998	-	-	-	-	-	-	-	-	-	-	1	-	1	2,057	112,917
166,145	166,145	-	-	-	-	-	-	-	-	-	-	1	-	1	2,058	113,083
166,154	166,154	-	-	-	-	-	-	1	-	-	-	-	-	1	2,059	113,249
166,285	166,285	-	-	-	-	-	1	-	-	-	-	-	-	1	2,060	113,416
166,344	166,344	-	-	-	-	-	-	-	-	-	-	1	-	1	2,061	113,582
166,481	166,481	-	-	-	-	-	1	-	-	-	-	-	-	1	2,062	113,749
166,741	166,741	-	-	1	-	-	-	-	-	-	-	-	-	1	2,063	113,915
167,008	167,008	-	-	-	-	-	-	-	-	-	1	-	-	1	2,064	114,082
167,225	167,225	-	-	-	-	-	-	-	-	-	-	-	1	1	2,065	114,250
167,565	167,565	-	-	-	1	-	-	-	-	-	-	-	-	1	2,066	114,417
167,614	167,614	1	-	-	-	-	-	-	-	-	-	-	-	1	2,067	114,585
168,660	168,660	-	-	-	-	1	-	-	-	-	-	-	-	1	2,068	114,753
169,046	169,046	-	-	-	-	1	-	-	-	-	-	-	-	1	2,069	114,922
169,349	169,349	-	-	-	-	-	-	-	-	-	-	1	-	1	2,070	115,092
169,728	169,728	1	-	-	-	-	-	-	-	-	-	-	-	1	2,071	115,262
169,759	169,759	-	-	1	-	-	-	-	-	-	-	-	-	1	2,072	115,431
169,796	169,796	-	-	-	-	-	1	-	-	-	-	-	-	1	2,073	115,601
169,933	169,933	-	-	-	-	-	-	-	-	-	-	1	-	1	2,074	115,771
169,936	169,936	-	-	-	1	-	-	-	-	-	-	1	-	2	2,076	116,111
169,952	169,952	-	-	-	-	1	-	-	-	-	-	-	-	1	2,077	116,281
169,998	169,998	-	-	-	-	-	1	-	-	-	-	-	-	1	2,078	116,451
170,062	170,062	1	-	-	-	-	-	-	-	-	-	-	-	1	2,079	116,621
170,160	170,160	-	-	-	-	-	-	-	1	-	-	-	-	1	2,080	116,791
170,239	170,239	-	-	-	-	-	-	-	1	-	-	-	-	1	2,081	116,961
170,380	170,380	-	-	-	-	-	1	-	-	-	-	-	-	1	2,082	117,132
170,530	170,530	-	-	-	-	-	-	-	-	1	-	-	-	1	2,083	117,302

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year		Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
170,646	170,646	-	-	-	-	-	-	-	1	-	-	-	-		1	2,084	117,473
170,738	170,738	1	-	-	-	-	-	-	-	-	-	-	-		1	2,085	117,644
170,906	170,906	-	-	-	-	-	-	-	-	-	-	1	-		1	2,086	117,815
170,995	170,995	-	-	-	-	-	-	-	-	-	1	1	-		2	2,088	118,156
171,056	171,056	-	-	-	-	-	-	-	1	-	-	-	-		1	2,089	118,328
171,081	171,081	-	-	-	-	-	-	1	-	-	-	-	-		1	2,090	118,499
171,782	171,782	-	-	-	-	1	-	-	-	-	-	-	-		1	2,091	118,670
171,956	171,956	-	-	-	-	-	1	-	-	-	-	-	-		1	2,092	118,842
172,381	172,381	1	-	-	-	-	-	-	-	-	-	-	-		1	2,093	119,015
172,504	172,504	-	-	-	-	1	-	-	-	-	-	-	-		1	2,094	119,187
172,669	172,669	-	-	-	-	1	-	-	-	-	-	-	-		1	2,095	119,360
172,749	172,749	-	-	-	-	1	-	-	-	-	-	-	-		1	2,096	119,533
172,997	172,997	-	-	-	-	1	-	-	-	-	-	-	-		1	2,097	119,706
173,196	173,196	-	-	-	-	-	-	-	1	-	-	-	-		1	2,098	119,879
173,223	173,223	-	-	-	-	-	-	-	-	-	-	-	1		1	2,099	120,052
173,443	173,443	1	-	-	-	-	-	-	-	-	-	-	1		2	2,101	120,399
173,710	173,710	-	-	-	-	-	-	-	-	-	1	-	-		1	2,102	120,573
173,863	173,863	1	-	-	-	-	-	-	-	-	-	-	-		1	2,103	120,747
174,117	174,117	-	-	-	-	-	-	-	-	1	-	-	-		1	2,104	120,921
174,475	174,475	-	-	-	-	-	-	-	1	-	-	-	-		1	2,105	121,095
174,628	174,628	-	-	-	1	-	-	-	-	-	-	-	-		1	2,106	121,270
174,692	174,692	-	-	-	-	-	-	-	-	-	-	1	-		1	2,107	121,444
174,704	174,704	-	-	-	-	-	-	1	-	-	-	-	-		1	2,108	121,619
174,983	174,983	-	-	-	-	-	-	-	-	-	1	-	-		1	2,109	121,794
175,075	175,075	-	-	-	-	-	-	-	-	-	1	-	-		1	2,110	121,969
175,081	175,081	-	-	-	-	-	1	-	-	-	-	-	-		1	2,111	122,144
175,203	175,203	1	-	-	-	-	-	-	-	-	-	-	-		1	2,112	122,320
175,246	175,246	-	-	-	-	-	-	-	-	1	-	-	-		1	2,113	122,495
175,301	175,301	-	-	1	-	-	-	-	-	-	-	-	-		1	2,114	122,670
175,745	175,745	-	-	-	-	-	-	1	-	-	-	-	-		1	2,115	122,846
175,830	175,830	-	1	-	-	-	-	-	-	-	-	-	-		1	2,116	123,022
175,849	175,849	-	-	-	1	-	-	-	-	-	-	-	-		1	2,117	123,197
175,901	175,901	-	-	-	-	-	1	-	-	-	-	-	-		1	2,118	123,373
175,993	175,993	-	-	-	-	-	-	-	-	-	1	-	-		1	2,119	123,549
176,179	176,179	-	-	-	-	-	-	-	-	-	-	-	1		1	2,120	123,726
176,418	176,418	-	-	1	-	-	-	-	-	-	-	-	-		1	2,121	123,902
177,168	177,168	-	-	-	-	-	-	-	-	-	-	-	1		1	2,122	124,079
177,299	177,299	-	-	-	-	1	-	-	-	-	-	-	-		1	2,123	124,256
177,388	177,388	1	-	-	-	-	-	-	-	-	-	-	-		1	2,124	124,434
177,820	177,820	-	1	-	-	-	-	-	-	-	-	-	-		1	2,125	124,612

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
177,865	177,865	-	1	-	-	-	-	-	-	-	-	-	-	1	2,126	124,790
177,957	177,957	-	-	-	1	-	-	-	-	-	-	-	-	1	2,127	124,967
178,273	178,273	-	-	-	-	1	-	-	-	-	-	-	-	1	2,128	125,146
178,297	178,297	-	-	-	-	-	-	-	-	-	-	1	-	1	2,129	125,324
178,487	178,487	-	-	-	-	-	-	-	-	-	-	1	-	1	2,130	125,503
178,572	178,572	-	-	-	1	-	-	-	-	-	-	-	-	1	2,131	125,681
178,692	178,692	-	-	-	-	-	-	-	-	-	-	1	-	1	2,132	125,860
178,728	178,728	-	1	-	-	-	-	-	-	-	-	-	-	1	2,133	126,039
178,811	178,811	-	-	-	-	1	-	-	-	-	-	-	-	1	2,134	126,217
178,833	178,833	-	-	-	-	1	-	-	-	-	-	-	-	1	2,135	126,396
178,988	178,988	-	-	-	-	-	-	-	-	-	-	-	1	1	2,136	126,575
178,995	178,995	-	-	-	-	-	-	-	-	-	-	1	-	1	2,137	126,754
179,022	179,022	-	-	-	-	-	-	-	1	-	-	-	-	1	2,138	126,933
179,145	179,145	-	-	-	-	-	-	-	-	-	1	-	-	1	2,139	127,112
179,460	179,460	-	-	-	-	-	-	-	-	1	-	-	-	1	2,140	127,292
179,607	179,607	-	-	-	-	-	-	-	-	-	1	-	-	1	2,141	127,471
179,686	179,686	-	-	-	-	-	-	-	1	-	-	-	-	1	2,142	127,651
179,702	179,702	-	1	-	-	-	-	-	-	-	-	-	-	1	2,143	127,831
179,995	179,995	-	-	-	-	1	-	-	-	-	-	-	-	1	2,144	128,011
180,494	180,494	-	1	-	-	-	-	-	-	-	-	-	-	1	2,145	128,191
180,672	180,672	-	-	-	-	-	-	-	-	-	-	-	1	1	2,146	128,372
180,803	180,803	-	-	-	-	1	-	-	-	-	-	-	-	1	2,147	128,553
180,843	180,843	-	-	-	1	-	-	-	-	-	-	-	-	1	2,148	128,734
180,996	180,996	-	-	-	-	1	-	-	-	-	-	-	-	1	2,149	128,915
181,250	181,250	-	-	-	-	-	-	-	-	-	-	1	-	1	2,150	129,096
181,290	181,290	-	-	-	-	1	-	-	-	-	-	-	-	1	2,151	129,277
181,305	181,305	-	-	-	-	1	-	-	-	-	-	-	-	1	2,152	129,458
181,357	181,357	-	-	-	-	-	-	-	-	1	-	-	-	1	2,153	129,640
182,199	182,199	-	-	-	-	-	1	-	-	-	-	-	-	1	2,154	129,822
182,367	182,367	-	-	1	-	-	-	-	-	-	-	-	-	1	2,155	130,004
182,995	182,995	-	-	-	-	-	-	-	-	-	-	-	1	1	2,156	130,187
183,227	183,227	-	-	-	-	-	-	-	-	-	1	-	-	1	2,157	130,371
183,301	183,301	-	-	-	1	-	-	-	-	-	-	-	-	1	2,158	130,554
183,353	183,353	-	-	-	-	-	-	-	-	-	-	1	-	1	2,159	130,737
183,365	183,365	-	1	-	-	-	-	-	-	-	-	-	-	1	2,160	130,921
183,558	183,558	-	1	-	-	-	-	-	-	-	-	-	-	1	2,161	131,104
183,640	183,640	-	-	1	-	-	-	-	-	-	-	-	-	1	2,162	131,288
183,867	183,867	-	-	-	-	-	-	-	1	-	-	-	-	1	2,163	131,472
183,995	183,995	-	-	-	-	1	-	-	-	-	-	-	1	2	2,165	131,840
184,307	184,307	-	-	-	-	-	-	-	1	-	-	-	-	1	2,166	132,024

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year		Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
184,375	184,375	-	-	-	-	-	1	-	-	-	-	-	-		1	2,167	132,208
184,500	184,500	-	-	-	-	-	-	-	1	-	-	-	-		1	2,168	132,393
184,589	184,589	-	-	-	-	-	-	-	-	1	-	-	-		1	2,169	132,577
184,864	184,864	-	-	-	-	1	-	-	-	-	-	-	-		1	2,170	132,762
185,195	185,195	-	-	-	-	-	-	-	-	-	1	-	-		1	2,171	132,947
185,213	185,213	-	-	-	-	-	-	-	1	-	-	-	-		1	2,172	133,133
185,305	185,305	-	-	-	-	-	-	-	-	-	-	-	1		1	2,173	133,318
185,375	185,375	-	-	-	-	-	-	-	-	-	-	1	-		1	2,174	133,503
185,798	185,798	-	-	1	-	-	-	-	-	-	-	-	-		1	2,175	133,689
185,847	185,847	-	-	-	-	-	-	-	-	-	-	-	1		1	2,176	133,875
185,859	185,859	-	-	1	-	-	-	-	-	-	-	-	-		1	2,177	134,061
186,186	186,186	-	-	1	-	-	-	-	-	-	-	-	-		1	2,178	134,247
186,450	186,450	-	-	-	1	-	-	-	-	-	-	-	-		1	2,179	134,433
186,648	186,648	-	-	-	-	-	-	-	1	-	-	-	-		1	2,180	134,620
186,707	186,707	-	-	-	-	-	-	-	-	-	1	-	-		1	2,181	134,807
186,746	186,746	-	-	-	-	-	-	-	-	-	-	1	-		1	2,182	134,994
186,802	186,802	-	-	-	-	-	-	-	-	-	-	1	-		1	2,183	135,180
186,862	186,862	-	-	-	-	-	-	-	-	-	-	-	1		1	2,184	135,367
186,994	186,994	-	-	-	-	-	-	-	-	-	1	-	-		1	2,185	135,554
187,459	187,459	-	-	-	-	-	-	-	-	1	-	-	-		1	2,186	135,742
187,661	187,661	-	-	-	-	-	-	-	-	-	-	1	-		1	2,187	135,929
188,420	188,420	-	-	-	-	-	-	-	-	1	-	-	-		1	2,188	136,118
188,708	188,708	-	-	1	-	-	-	-	-	-	-	-	-		1	2,189	136,306
188,996	188,996	-	-	1	-	-	1	-	-	-	-	-	-		2	2,191	136,684
189,069	189,069	-	-	-	-	1	-	-	-	-	-	-	-		1	2,192	136,874
189,479	189,479	-	-	-	-	-	-	-	-	-	-	-	1		1	2,193	137,063
189,663	189,663	-	-	-	1	-	-	-	-	-	-	-	-		1	2,194	137,253
189,807	189,807	-	-	1	-	-	-	-	-	-	-	-	-		1	2,195	137,443
189,963	189,963	-	-	1	-	-	-	-	-	-	-	-	-		1	2,196	137,632
189,969	189,969	-	-	-	1	-	-	-	-	-	-	-	-		1	2,197	137,822
189,996	189,996	-	-	-	-	1	-	-	-	-	-	-	-		1	2,198	138,012
190,137	190,137	-	-	-	-	-	-	-	-	-	-	1	-		1	2,199	138,203
190,217	190,217	-	-	-	-	1	-	-	-	-	-	-	-		1	2,200	138,393
190,511	190,511	1	-	-	-	-	-	-	-	-	-	-	-		1	2,201	138,583
190,657	190,657	-	-	-	-	-	-	-	-	-	1	-	-		1	2,202	138,774
190,706	190,706	-	-	-	-	1	-	-	-	-	-	-	-		1	2,203	138,965
190,866	190,866	-	-	-	-	-	-	-	1	-	-	-	-		1	2,204	139,156
191,046	191,046	-	-	-	-	-	1	-	-	-	-	-	-		1	2,205	139,347
191,444	191,444	-	-	-	-	-	1	-	-	-	-	-	-		1	2,206	139,538
191,802	191,802	-	-	1	-	-	-	-	-	-	-	-	-		1	2,207	139,730

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
192,169	192,169	-	-	1	-	-	-	-	-	-	-	-	-	1	2,208	139,922
192,399	192,399	-	-	-	-	1	-	-	-	-	-	-	-	1	2,209	140,114
192,402	192,402	-	-	-	-	1	-	-	-	-	-	-	-	1	2,210	140,307
192,671	192,671	-	-	-	-	-	-	-	-	-	-	-	1	1	2,211	140,499
192,693	192,693	-	-	-	-	1	-	-	-	-	-	-	-	1	2,212	140,692
192,803	192,803	-	-	-	1	-	-	-	-	-	-	-	-	1	2,213	140,885
192,864	192,864	-	-	-	1	-	-	-	-	-	-	-	-	1	2,214	141,078
193,442	193,442	-	-	-	-	-	-	-	1	-	-	-	-	1	2,215	141,271
193,773	193,773	-	1	-	-	-	-	-	-	-	-	-	-	1	2,216	141,465
193,877	193,877	1	-	-	-	-	-	-	-	-	-	-	-	1	2,217	141,659
194,780	194,780	-	-	-	-	-	1	-	-	-	-	-	-	1	2,218	141,854
195,278	195,278	1	-	-	-	-	-	-	-	-	-	-	-	1	2,219	142,049
195,324	195,324	1	-	-	-	-	-	-	-	-	-	-	-	1	2,220	142,244
195,652	195,652	-	-	-	-	-	-	-	-	-	-	1	-	1	2,221	142,440
196,766	196,766	-	-	-	-	-	-	-	1	-	-	-	-	1	2,222	142,637
196,910	196,910	-	1	-	-	-	-	-	-	-	-	-	-	1	2,223	142,834
196,937	196,937	-	-	-	-	-	-	1	-	-	-	-	-	1	2,224	143,031
196,952	196,952	-	-	-	-	-	-	1	-	-	-	-	-	1	2,225	143,228
197,084	197,084	-	1	-	-	-	-	-	-	-	-	-	-	1	2,226	143,425
197,427	197,427	-	-	-	-	-	-	1	-	-	-	-	-	1	2,227	143,622
197,629	197,629	-	-	1	-	-	-	-	-	-	-	-	-	1	2,228	143,820
197,849	197,849	-	-	-	-	-	-	1	-	-	-	-	-	1	2,229	144,018
198,320	198,320	-	-	-	1	-	-	-	-	-	-	-	-	1	2,230	144,216
198,363	198,363	-	-	1	-	-	-	-	-	-	-	-	-	1	2,231	144,414
198,388	198,388	-	1	-	-	-	-	-	-	-	-	-	-	1	2,232	144,613
198,700	198,700	-	-	-	-	1	-	-	-	-	-	-	-	1	2,233	144,811
198,993	198,993	-	-	-	-	-	-	-	-	-	-	-	1	1	2,234	145,010
199,046	199,046	-	-	-	-	-	-	-	-	-	-	-	1	1	2,235	145,209
199,079	199,079	-	-	-	-	-	-	-	-	-	-	-	1	1	2,236	145,408
199,434	199,434	-	-	-	-	-	-	-	-	-	-	-	1	1	2,237	145,608
199,777	199,777	-	-	-	-	-	-	-	-	-	1	-	-	1	2,238	145,808
199,936	199,936	(1)	-	-	-	-	-	-	-	-	-	-	-	(1)	2,237	145,608
200,710	200,710	-	1	-	-	-	-	-	-	-	-	-	-	1	2,238	145,808
201,032	201,032	-	-	-	-	-	-	-	-	-	-	1	-	1	2,239	146,009
201,078	201,078	-	-	-	1	-	-	-	-	-	-	-	-	1	2,240	146,210
201,182	201,182	-	-	-	-	1	-	-	-	-	-	-	-	1	2,241	146,412
201,258	201,258	-	-	-	-	-	-	-	1	-	-	-	-	1	2,242	146,613
201,286	201,286	-	-	-	-	-	-	-	-	1	-	-	-	1	2,243	146,814
202,335	202,335	-	-	-	-	-	-	-	-	1	-	-	-	1	2,244	147,017
202,336	202,336	-	-	-	-	-	-	-	-	-	-	-	1	1	2,245	147,219

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year		Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
202,547	202,547	-	-	-	-	-	-	-	-	1	-	-	-		1	2,246	147,421
202,580	202,580	-	-	-	-	-	-	-	-	-	1	-	-		1	2,247	147,624
202,902	202,902	-	-	-	-	1	-	-	-	-	-	-	-		1	2,248	147,827
202,996	202,996	-	-	-	-	-	-	-	-	-	1	-	-		1	2,249	148,030
203,238	203,238	-	-	-	-	-	-	-	-	-	-	-	1		1	2,250	148,233
203,287	203,287	-	-	-	-	-	-	-	-	1	-	-	-		1	2,251	148,436
203,303	203,303	-	-	-	1	-	-	-	-	-	-	-	-		1	2,252	148,640
203,685	203,685	-	-	-	-	-	-	-	-	-	-	-	1		1	2,253	148,843
203,997	203,997	-	-	-	-	-	-	-	-	-	-	-	1		1	2,254	149,047
204,040	204,040	-	-	-	-	1	-	-	-	-	-	-	-		1	2,255	149,251
204,046	204,046	-	-	-	-	-	-	-	-	-	1	-	-		1	2,256	149,456
204,150	204,150	-	-	1	-	-	-	-	-	-	-	-	-		1	2,257	149,660
204,588	204,588	-	-	-	-	-	-	-	-	-	1	-	-		1	2,258	149,864
204,995	204,995	-	-	-	-	-	-	-	-	-	-	-	1		1	2,259	150,069
205,019	205,019	-	-	-	-	-	-	-	-	-	1	-	-		1	2,260	150,274
205,634	205,634	-	-	-	-	-	-	-	-	-	-	-	1		1	2,261	150,480
205,781	205,781	-	-	1	-	-	-	-	-	-	-	-	-		1	2,262	150,686
206,366	206,366	-	-	-	-	-	-	-	1	-	-	-	-		1	2,263	150,892
206,412	206,412	-	-	-	-	-	-	-	-	1	-	-	-		1	2,264	151,098
206,430	206,430	-	-	-	-	-	-	-	-	-	-	1	-		1	2,265	151,305
206,500	206,500	-	-	-	-	-	-	-	1	-	-	-	-		1	2,266	151,511
206,852	206,852	-	-	-	1	-	-	-	-	-	-	-	-		1	2,267	151,718
206,883	206,883	-	-	-	-	-	1	-	-	-	-	-	-		1	2,268	151,925
206,908	206,908	1	-	-	-	-	-	-	-	-	-	-	-		1	2,269	152,132
207,027	207,027	-	-	-	-	-	-	-	-	1	-	-	-		1	2,270	152,339
207,281	207,281	-	-	-	-	-	-	-	-	-	1	-	-		1	2,271	152,546
207,752	207,752	-	-	-	-	-	1	-	-	-	-	-	-		1	2,272	152,754
207,948	207,948	-	-	-	-	-	-	-	-	1	-	-	-		1	2,273	152,962
208,046	208,046	-	-	-	-	-	-	-	1	-	-	-	-		1	2,274	153,170
208,144	208,144	1	-	-	-	-	-	-	-	-	-	-	-		1	2,275	153,378
208,184	208,184	-	1	-	-	-	-	-	-	-	-	-	-		1	2,276	153,586
208,248	208,248	-	-	-	-	-	-	-	-	-	-	1	-		1	2,277	153,795
208,578	208,578	-	-	-	-	1	-	-	-	-	-	-	-		1	2,278	154,003
208,695	208,695	-	-	-	-	-	-	-	-	-	1	-	-		1	2,279	154,212
208,762	208,762	-	-	-	-	-	-	-	1	-	-	-	-		1	2,280	154,421
208,771	208,771	-	-	-	-	-	-	-	-	1	-	-	-		1	2,281	154,629
208,869	208,869	-	-	-	-	-	-	-	-	-	1	-	-		1	2,282	154,838
209,129	209,129	-	-	-	-	-	-	-	-	-	-	1	-		1	2,283	155,047
209,163	209,163	-	-	-	-	-	-	1	-	-	-	-	-		1	2,284	155,257
209,172	209,172	-	-	-	-	-	-	-	-	-	-	-	1		1	2,285	155,466

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
209,233	209,233	-	-	-	-	1	-	-	-	-	-	-	-	1	2,286	155,675
209,347	209,347	-	-	-	-	-	1	-	-	-	-	-	-	1	2,287	155,884
209,524	209,524	-	-	-	-	-	-	1	-	-	-	-	-	1	2,288	156,094
209,564	209,564	-	-	-	-	-	1	-	-	-	-	-	-	1	2,289	156,303
209,622	209,622	-	-	-	-	-	-	-	1	-	-	-	-	1	2,290	156,513
209,943	209,943	-	-	-	-	-	-	-	-	-	1	-	-	1	2,291	156,723
210,356	210,356	-	-	-	-	1	-	-	-	-	-	-	-	1	2,292	156,933
210,540	210,540	-	-	-	-	-	-	-	-	1	-	-	-	1	2,293	157,144
210,617	210,617	-	-	-	-	-	-	-	1	-	-	-	-	1	2,294	157,355
210,996	210,996	-	-	-	-	1	-	-	-	-	-	-	-	1	2,295	157,566
211,005	211,005	-	-	-	-	-	1	-	-	-	-	-	-	1	2,296	157,777
211,103	211,103	-	-	-	-	-	-	-	-	1	-	-	-	1	2,297	157,988
211,125	211,125	-	-	-	-	1	-	-	-	-	-	-	-	1	2,298	158,199
211,715	211,715	-	-	-	-	-	-	-	1	-	-	-	-	1	2,299	158,410
211,951	211,951	-	-	-	-	-	-	-	-	-	-	-	1	1	2,300	158,622
212,061	212,061	-	-	-	-	-	-	-	-	-	-	-	1	1	2,301	158,834
212,082	212,082	-	-	-	-	-	-	-	-	-	-	1	-	1	2,302	159,047
212,291	212,291	-	-	-	-	-	-	-	-	1	-	-	-	1	2,303	159,259
212,318	212,318	-	-	-	-	1	-	-	-	-	-	-	-	1	2,304	159,471
212,450	212,450	-	-	-	-	1	-	-	-	-	-	-	-	1	2,305	159,684
212,453	212,453	-	-	-	-	-	-	-	-	-	1	-	-	1	2,306	159,896
212,676	212,676	-	-	-	-	-	-	-	-	-	1	-	-	1	2,307	160,109
212,707	212,707	-	-	-	-	-	-	-	-	1	-	-	-	1	2,308	160,321
212,762	212,762	-	-	-	-	-	1	-	-	-	-	-	-	1	2,309	160,534
212,884	212,884	-	-	-	-	1	-	-	-	-	-	-	-	1	2,310	160,747
212,942	212,942	-	-	-	-	1	-	-	-	-	-	-	-	1	2,311	160,960
213,163	213,163	-	-	-	-	-	1	-	-	-	-	-	-	1	2,312	161,173
213,166	213,166	-	-	-	-	-	-	-	-	-	-	-	1	1	2,313	161,386
213,297	213,297	-	-	-	-	1	1	-	-	-	-	-	-	2	2,315	161,813
213,349	213,349	-	-	-	-	-	-	-	-	-	-	1	-	1	2,316	162,026
213,362	213,362	-	-	-	-	-	-	-	-	1	-	-	-	1	2,317	162,240
213,438	213,438	-	-	1	-	-	-	-	-	-	-	-	-	1	2,318	162,453
213,539	213,539	-	1	-	-	-	-	-	-	-	-	-	-	1	2,319	162,667
213,637	213,637	-	-	-	-	-	-	-	-	-	1	-	-	1	2,320	162,880
213,864	213,864	-	-	-	-	-	-	-	-	-	1	-	-	1	2,321	163,094
214,059	214,059	-	-	-	-	-	-	-	-	1	-	-	-	1	2,322	163,308
214,462	214,462	-	-	-	-	-	-	1	-	-	-	-	-	1	2,323	163,523
214,482	214,482	-	-	-	-	1	-	-	-	-	-	-	-	1	2,324	163,737
214,613	214,613	-	-	-	-	-	-	-	-	1	-	-	-	1	2,325	163,952
214,650	214,650	-	-	-	-	-	-	-	1	-	-	-	-	1	2,326	164,166

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
214,730	214,730	-	-	-	-	-	-	-	-	-	-	1	-	1	2,327	164,381
214,996	214,996	1	-	-	-	-	-	-	-	-	-	-	-	1	2,328	164,596
215,452	215,452	-	-	-	-	-	-	-	-	1	-	-	-	1	2,329	164,812
216,113	216,113	-	-	-	-	-	-	-	-	-	-	1	-	1	2,330	165,028
216,483	216,483	-	-	-	-	-	-	-	-	1	-	-	-	1	2,331	165,244
216,520	216,520	-	-	-	-	-	-	-	-	-	1	-	-	1	2,332	165,461
216,798	216,798	-	-	-	-	-	-	-	1	-	-	-	-	1	2,333	165,678
216,899	216,899	-	-	-	-	1	-	-	-	-	-	-	-	1	2,334	165,894
216,930	216,930	-	-	-	1	-	-	-	-	-	-	-	-	1	2,335	166,111
216,994	216,994	1	-	-	-	-	-	-	-	-	-	-	-	1	2,336	166,328
217,135	217,135	-	-	-	-	1	-	-	-	-	-	-	-	1	2,337	166,545
217,205	217,205	-	-	1	-	-	-	-	-	-	-	-	-	1	2,338	166,763
217,753	217,753	-	-	-	-	-	-	1	-	-	-	-	-	1	2,339	166,980
217,851	217,851	-	-	-	-	-	-	-	-	1	-	-	-	1	2,340	167,198
217,900	217,900	-	1	-	-	-	-	-	-	-	-	-	-	1	2,341	167,416
217,943	217,943	-	-	-	-	-	-	1	-	-	-	-	-	1	2,342	167,634
218,696	218,696	-	-	-	-	-	1	-	-	-	-	-	-	1	2,343	167,853
218,910	218,910	-	-	-	-	-	-	-	-	-	1	-	-	1	2,344	168,072
218,996	218,996	-	-	-	-	-	-	-	-	-	1	-	-	1	2,345	168,291
219,106	219,106	-	-	-	-	-	-	-	-	-	-	-	1	1	2,346	168,510
219,546	219,546	-	1	-	-	-	-	-	-	-	-	-	-	1	2,347	168,729
219,736	219,736	-	-	-	-	-	1	-	-	-	-	-	-	1	2,348	168,949
219,828	219,828	-	-	-	-	-	-	-	-	-	-	-	1	1	2,349	169,169
219,936	219,936	-	-	-	-	-	-	1	-	-	-	-	-	1	2,350	169,389
219,996	219,996	-	-	-	-	-	-	-	-	-	-	-	1	1	2,351	169,609
220,152	220,152	-	-	-	-	1	-	-	-	-	-	-	-	1	2,352	169,829
220,532	220,532	-	-	-	-	-	-	-	-	-	-	-	1	1	2,353	170,050
221,113	221,113	-	-	-	-	1	-	-	-	-	-	-	-	1	2,354	170,271
221,520	221,520	-	1	-	-	-	-	-	-	-	-	-	-	1	2,355	170,492
221,578	221,578	-	-	-	-	-	-	-	1	-	-	-	-	1	2,356	170,714
221,612	221,612	-	-	-	1	-	-	-	-	-	-	-	-	1	2,357	170,935
222,151	222,151	-	-	-	-	-	-	-	-	1	-	-	-	1	2,358	171,158
222,386	222,386	-	-	-	-	-	-	-	-	-	1	-	-	1	2,359	171,380
222,561	222,561	1	-	-	-	-	-	-	-	-	-	-	-	1	2,360	171,602
223,072	223,072	-	-	-	-	-	-	-	-	-	-	1	1	2	2,362	172,049
223,142	223,142	-	-	-	-	-	-	-	1	-	-	-	-	1	2,363	172,272
223,516	223,516	-	-	-	-	-	-	-	-	-	1	-	-	1	2,364	172,495
223,852	223,852	-	-	-	-	-	-	-	-	-	-	1	-	1	2,365	172,719
223,895	223,895	-	-	-	-	-	-	-	-	-	1	-	-	1	2,366	172,943
223,996	223,996	-	-	-	-	-	-	1	-	-	-	-	-	1	2,367	173,167

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year		Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
224,128	224,128	-	-	-	-	-	-	-	1	-	-	-	-		1	2,368	173,391
224,195	224,195	-	-	-	-	1	-	-	-	-	-	-	-		1	2,369	173,615
224,850	224,850	-	-	-	-	-	-	-	-	-	-	1	-		1	2,370	173,840
225,229	225,229	-	-	1	-	-	-	-	-	-	-	-	-		1	2,371	174,065
226,603	226,603	-	-	-	-	-	-	-	1	-	-	-	-		1	2,372	174,292
226,655	226,655	-	-	1	-	-	-	-	-	-	-	-	-		1	2,373	174,519
226,674	226,674	-	-	-	-	-	-	1	-	-	-	-	-		1	2,374	174,745
226,775	226,775	-	-	-	-	-	-	-	-	1	-	-	-		1	2,375	174,972
226,833	226,833	-	-	-	-	-	-	-	-	1	-	-	-		1	2,376	175,199
227,075	227,075	-	-	-	-	-	-	-	-	-	1	-	-		1	2,377	175,426
227,124	227,124	-	-	-	-	1	-	-	-	-	-	-	-		1	2,378	175,653
227,274	227,274	-	-	-	-	-	-	1	-	-	-	-	-		1	2,379	175,880
227,313	227,313	-	-	-	-	-	1	-	-	-	-	-	-		1	2,380	176,108
227,525	227,525	-	-	-	-	-	-	-	-	1	-	-	-		1	2,381	176,335
227,907	227,907	-	-	-	-	-	-	-	1	-	-	-	-		1	2,382	176,563
227,996	227,996	-	-	-	-	-	-	-	1	-	-	-	-		1	2,383	176,791
228,375	228,375	-	-	-	-	-	1	-	-	-	-	-	-		1	2,384	177,020
228,758	228,758	-	-	-	-	-	-	-	1	-	-	-	-		1	2,385	177,248
228,874	228,874	-	-	-	-	-	-	-	-	-	-	-	1		1	2,386	177,477
229,364	229,364	-	-	-	-	-	1	-	-	-	-	-	-		1	2,387	177,707
229,382	229,382	-	-	-	-	-	-	-	1	-	-	-	-		1	2,388	177,936
229,388	229,388	-	-	-	-	-	-	1	-	-	-	-	-		1	2,389	178,165
229,477	229,477	1	-	-	-	-	-	-	-	-	-	-	-		1	2,390	178,395
229,658	229,658	-	1	-	-	-	-	-	-	-	-	-	-		1	2,391	178,624
229,700	229,700	-	1	-	-	-	-	-	-	-	-	-	-		1	2,392	178,854
230,462	230,462	-	-	-	-	1	-	-	-	-	-	-	-		1	2,393	179,085
231,310	231,310	-	-	-	-	-	-	-	-	1	-	-	-		1	2,394	179,316
231,460	231,460	-	-	-	-	-	-	-	1	-	-	-	-		1	2,395	179,547
231,959	231,959	-	-	-	-	-	-	-	-	1	-	-	-		1	2,396	179,779
231,977	231,977	-	-	-	-	-	-	-	-	1	-	-	-		1	2,397	180,011
231,996	231,996	-	-	-	-	-	-	-	1	-	-	-	-		1	2,398	180,243
232,045	232,045	-	-	-	-	1	-	-	-	-	-	-	-		1	2,399	180,475
232,292	232,292	-	-	-	-	-	-	-	-	-	-	-	1		1	2,400	180,708
232,617	232,617	-	-	-	-	-	-	-	1	-	-	-	-		1	2,401	180,940
232,748	232,748	-	-	-	-	-	-	-	1	-	-	-	-		1	2,402	181,173
232,932	232,932	-	-	-	-	-	-	-	-	-	-	1	-		1	2,403	181,406
232,966	232,966	-	-	-	-	-	-	-	1	-	-	-	-		1	2,404	181,639
233,107	233,107	-	-	-	-	-	-	-	-	-	1	-	-		1	2,405	181,872
233,116	233,116	-	-	-	-	-	-	-	-	1	-	-	-		1	2,406	182,105
233,670	233,670	-	-	-	-	-	-	-	1	-	-	-	-		1	2,407	182,339

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
233,994	233,994	-	-	-	-	-	1	-	-	-	-	-	-	1	2,408	182,573
234,025	234,025	-	-	-	-	-	-	1	-	-	-	-	-	1	2,409	182,807
234,817	234,817	-	-	-	-	-	-	-	-	-	-	-	1	1	2,410	183,042
234,995	234,995	-	-	-	-	1	-	-	-	-	-	-	-	1	2,411	183,277
235,426	235,426	-	-	-	1	-	-	-	-	-	-	-	-	1	2,412	183,512
235,457	235,457	-	-	-	-	-	-	-	-	-	-	-	1	1	2,413	183,748
235,518	235,518	-	-	-	-	-	-	-	-	-	-	1	-	1	2,414	183,983
235,812	235,812	-	-	-	-	-	1	-	-	-	-	-	-	1	2,415	184,219
235,934	235,934	-	-	-	-	-	1	-	-	-	-	-	-	1	2,416	184,455
235,959	235,959	-	-	1	-	-	-	-	-	-	-	-	-	1	2,417	184,691
236,644	236,644	-	-	-	-	-	-	-	-	1	-	-	-	1	2,418	184,927
236,886	236,886	-	-	-	-	1	-	-	-	-	-	-	-	1	2,419	185,164
237,146	237,146	-	-	-	-	-	-	-	-	-	-	1	-	1	2,420	185,401
237,636	237,636	-	-	-	-	-	-	-	-	-	1	-	-	1	2,421	185,639
237,783	237,783	-	-	-	-	-	1	-	-	-	-	-	-	1	2,422	185,877
237,832	237,832	-	-	-	-	-	-	-	-	1	-	-	-	1	2,423	186,115
238,994	238,994	-	-	-	-	-	-	1	-	-	-	-	-	1	2,424	186,354
239,919	239,919	-	-	-	-	1	-	-	-	-	-	-	-	1	2,425	186,594
239,934	239,934	-	-	-	-	-	-	-	-	-	-	1	-	1	2,426	186,834
240,093	240,093	-	-	-	-	-	-	-	-	-	-	-	1	1	2,427	187,074
240,922	240,922	-	-	-	-	-	-	-	-	-	-	-	1	1	2,428	187,315
241,167	241,167	-	-	-	-	-	1	-	-	-	-	1	-	2	2,430	187,797
241,345	241,345	-	-	-	-	-	-	-	-	-	-	1	-	1	2,431	188,038
241,654	241,654	-	-	1	-	-	-	-	-	-	-	-	-	1	2,432	188,280
242,150	242,150	-	-	1	-	-	-	-	-	-	-	-	-	1	2,433	188,522
242,254	242,254	-	-	-	-	-	-	-	1	-	-	-	-	1	2,434	188,764
242,275	242,275	-	-	-	-	-	-	1	-	-	-	-	-	1	2,435	189,007
242,596	242,596	-	-	-	-	1	-	-	-	-	-	-	-	1	2,436	189,249
242,606	242,606	-	-	-	-	-	-	-	1	-	-	-	-	1	2,437	189,492
242,768	242,768	-	-	-	-	-	-	-	-	-	-	-	1	1	2,438	189,735
243,374	243,374	-	-	-	-	-	-	-	-	-	-	1	-	1	2,439	189,978
243,576	243,576	-	-	-	-	-	-	-	-	-	1	-	-	1	2,440	190,221
244,105	244,105	-	-	-	-	-	-	1	-	-	-	-	-	1	2,441	190,466
244,310	244,310	-	-	1	-	-	-	-	-	-	-	-	-	1	2,442	190,710
245,329	245,329	-	-	-	-	-	-	-	-	-	-	1	-	1	2,443	190,955
245,406	245,406	-	-	-	-	-	-	-	-	-	-	-	1	1	2,444	191,201
245,525	245,525	-	-	-	-	-	-	-	-	-	1	-	-	1	2,445	191,446
245,666	245,666	-	-	-	-	-	-	-	-	-	-	1	-	1	2,446	191,692
247,306	247,306	-	-	-	-	-	1	-	-	-	-	-	-	1	2,447	191,939
247,426	247,426	-	-	-	-	-	-	-	1	-	-	-	-	1	2,448	192,187

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year		Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
247,597	247,597	-	-	-	-	-	1	-	-	-	-	-	-		1	2,449	192,434
247,698	247,698	-	-	-	-	-	-	-	-	-	1	-	-		1	2,450	192,682
247,882	247,882	1	-	-	-	-	-	-	-	-	-	-	-		1	2,451	192,930
247,903	247,903	-	1	-	-	-	-	-	-	-	-	-	-		1	2,452	193,178
247,995	247,995	-	-	-	-	-	-	-	-	-	1	-	-		1	2,453	193,426
248,163	248,163	-	-	-	-	1	-	-	-	-	-	-	-		1	2,454	193,674
249,084	249,084	-	-	-	-	-	-	-	-	1	-	-	-		1	2,455	193,923
249,115	249,115	-	-	1	-	-	-	-	-	-	-	-	-		1	2,456	194,172
249,142	249,142	-	-	-	-	-	-	-	-	1	-	-	-		1	2,457	194,421
249,155	249,155	-	-	-	-	-	-	1	-	-	-	-	-		1	2,458	194,670
249,201	249,201	-	-	-	-	-	-	-	-	-	-	1	-		1	2,459	194,919
249,406	249,406	-	-	-	-	-	-	-	-	-	-	1	-		1	2,460	195,169
250,119	250,119	-	-	-	-	-	-	-	1	-	1	-	-		2	2,462	195,669
250,379	250,379	-	-	-	-	-	-	-	1	-	-	-	-		1	2,463	195,920
250,418	250,418	-	-	-	-	-	-	-	-	-	-	-	1		1	2,464	196,170
250,449	250,449	-	-	-	-	-	-	-	-	-	1	-	-		1	2,465	196,420
250,519	250,519	-	-	-	-	-	-	-	1	-	-	-	-		1	2,466	196,671
250,590	250,590	-	-	-	-	-	-	-	1	-	-	-	-		1	2,467	196,921
251,621	251,621	-	-	-	1	-	-	-	-	-	-	-	-		1	2,468	197,173
251,842	251,842	-	-	-	-	-	-	-	-	-	-	-	1		1	2,469	197,425
252,126	252,126	-	-	-	-	-	-	-	-	-	1	-	-		1	2,470	197,677
252,187	252,187	-	-	-	-	-	1	-	-	-	-	-	-		1	2,471	197,929
252,689	252,689	1	-	-	-	-	-	-	-	-	-	-	-		1	2,472	198,182
252,812	252,812	-	-	-	1	-	-	-	-	-	-	-	-		1	2,473	198,435
252,848	252,848	-	-	-	-	-	-	-	-	-	-	-	1		1	2,474	198,688
253,203	253,203	-	-	-	-	-	-	-	1	-	-	-	-		1	2,475	198,941
253,255	253,255	-	-	-	-	-	-	-	-	-	-	1	-		1	2,476	199,194
253,467	253,467	-	-	-	-	-	-	-	-	-	-	1	-		1	2,477	199,448
254,155	254,155	-	-	-	-	-	-	-	1	-	-	-	-		1	2,478	199,702
254,645	254,645	-	-	-	-	-	-	-	-	-	-	1	-		1	2,479	199,956
254,703	254,703	-	-	-	-	1	-	-	-	-	-	-	-		1	2,480	200,211
254,994	254,994	1	-	-	-	-	-	-	-	-	-	-	-		1	2,481	200,466
255,425	255,425	-	-	-	-	-	-	-	-	-	-	1	-		1	2,482	200,721
256,343	256,343	-	-	-	-	-	1	-	-	-	-	-	-		1	2,483	200,978
256,502	256,502	-	-	-	-	-	-	-	-	-	-	-	1		1	2,484	201,234
256,741	256,741	-	-	-	-	-	-	-	1	-	-	-	-		1	2,485	201,491
256,839	256,839	-	-	-	-	-	-	-	-	-	1	-	-		1	2,486	201,748
257,096	257,096	-	-	-	-	-	1	-	-	-	-	-	-		1	2,487	202,005
257,283	257,283	-	-	-	-	-	-	-	-	-	-	-	1		1	2,488	202,262
257,546	257,546	-	-	-	-	-	-	-	-	-	1	-	-		1	2,489	202,520

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year		Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
257,650	257,650	-	-	-	-	-	-	-	-	1	-	-	-		1	2,490	202,777
257,674	257,674	-	-	-	-	-	-	1	-	-	-	-	-		1	2,491	203,035
257,907	257,907	-	-	-	-	-	-	-	-	-	-	-		1	1	2,492	203,293
257,990	257,990	-	-	-	-	-	-	-	-	-	-	-		1	1	2,493	203,551
258,372	258,372	-	-	-	1	-	-	-	-	-	-	-	-		1	2,494	203,809
258,947	258,947	-	-	-	-	-	-	-	-	1	-	-	-		1	2,495	204,068
258,993	258,993	-	-	-	-	-	1	-	-	-	1	-	-		2	2,497	204,586
259,293	259,293	-	-	-	-	-	-	-	-	-	-	1	-		1	2,498	204,846
259,706	259,706	1	-	-	-	-	-	-	-	-	-	-	-		1	2,499	205,105
260,061	260,061	-	-	-	-	-	1	-	-	-	-	-	-		1	2,500	205,365
260,343	260,343	-	-	-	-	-	-	-	-	-	-	1	-		1	2,501	205,626
261,472	261,472	-	-	1	-	-	-	-	-	-	-	-	-		1	2,502	205,887
261,481	261,481	-	-	-	-	-	-	-	-	-	-	1	-		1	2,503	206,149
262,038	262,038	-	-	-	-	-	-	1	-	-	-	-	-		1	2,504	206,411
262,115	262,115	-	-	-	-	-	-	-	1	-	-	-	-		1	2,505	206,673
262,231	262,231	-	-	-	-	-	1	-	-	-	-	-	-		1	2,506	206,935
262,494	262,494	-	-	-	-	-	-	-	1	-	-	-	-		1	2,507	207,198
263,067	263,067	-	-	-	-	-	-	-	-	-	-	-		1	1	2,508	207,461
263,376	263,376	-	-	-	-	-	-	-	-	-	-	1	-		1	2,509	207,724
263,443	263,443	1	-	-	-	-	-	-	-	-	-	-	-		1	2,510	207,987
263,569	263,569	-	-	-	-	-	-	-	-	-	1	-	-		1	2,511	208,251
263,648	263,648	-	-	-	-	-	-	-	-	-	-	1	-		1	2,512	208,515
264,147	264,147	1	-	-	-	-	-	-	-	-	-	-	-		1	2,513	208,779
264,487	264,487	-	-	-	-	-	-	-	-	-	1	-	-		1	2,514	209,043
264,661	264,661	-	1	-	-	-	-	-	-	-	-	-	-		1	2,515	209,308
265,493	265,493	-	-	-	-	-	-	-	-	1	-	-	-		1	2,516	209,573
265,500	265,500	-	-	-	-	-	-	1	-	-	-	-	-		1	2,517	209,839
265,561	265,561	-	-	-	-	-	-	-	-	-	1	-	-		1	2,518	210,105
265,720	265,720	-	-	-	-	-	-	1	-	-	-	-	-		1	2,519	210,370
265,812	265,812	-	-	-	-	-	-	-	1	-	-	-	-		1	2,520	210,636
266,127	266,127	-	-	-	-	-	1	-	-	-	-	-	-		1	2,521	210,902
266,200	266,200	-	-	-	-	-	-	-	-	-	-	1	-		1	2,522	211,168
266,256	266,256	-	-	-	-	-	-	-	-	1	-	-	-		1	2,523	211,435
266,733	266,733	-	-	-	-	-	-	-	-	1	-	-	-		1	2,524	211,701
266,932	266,932	-	-	-	-	-	-	1	-	-	-	-	-		1	2,525	211,968
266,947	266,947	-	-	-	-	-	1	-	-	-	-	-	-		1	2,526	212,235
266,993	266,993	-	-	-	-	-	-	-	1	-	-	-	-		1	2,527	212,502
267,238	267,238	-	-	-	-	1	-	-	-	-	-	-	-		1	2,528	212,769
267,309	267,309	-	-	-	-	-	-	-	-	-	-	-		1	1	2,529	213,037
267,556	267,556	-	-	-	-	-	-	-	-	-	1	-	-		1	2,530	213,304

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year		Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
268,153	268,153	-	1	-	-	-	-	-	-	-	-	-	-		1	2,531	213,573
268,257	268,257	-	-	-	-	-	-	1	-	-	-	-	-		1	2,532	213,841
268,924	268,924	-	-	-	-	-	-	-	-	-	-	-	1		1	2,533	214,110
268,994	268,994	-	-	-	-	-	1	-	-	-	-	-	-		1	2,534	214,379
269,334	269,334	-	-	-	1	-	-	-	-	-	-	-	-		1	2,535	214,648
269,551	269,551	-	-	-	-	-	-	-	1	-	-	-	-		1	2,536	214,918
269,839	269,839	-	-	-	-	-	-	-	1	-	-	-	-		1	2,537	215,187
270,053	270,053	-	-	-	-	-	-	-	-	-	-	1	-		1	2,538	215,457
270,127	270,127	-	-	-	-	-	-	1	-	-	-	-	-		1	2,539	215,728
270,387	270,387	-	-	-	-	-	-	-	-	-	-	1	-		1	2,540	215,998
270,665	270,665	-	-	-	1	-	-	-	-	-	-	-	-		1	2,541	216,269
270,993	270,993	-	-	1	-	-	-	-	-	1	-	-	-		2	2,543	216,811
271,247	271,247	-	-	-	-	1	-	-	-	-	-	-	-		1	2,544	217,082
271,681	271,681	-	-	-	-	-	1	-	-	-	-	-	-		1	2,545	217,354
271,850	271,850	-	-	-	-	-	-	-	-	-	-	1	-		1	2,546	217,625
272,407	272,407	-	-	-	-	-	-	-	-	-	-	1	-		1	2,547	217,898
272,642	272,642	1	-	-	-	-	-	-	-	-	-	-	-		1	2,548	218,170
273,003	273,003	-	-	-	-	-	-	-	1	-	-	-	-		1	2,549	218,443
273,321	273,321	-	-	-	-	-	-	-	-	-	-	-	1		1	2,550	218,717
273,995	273,995	-	-	-	-	-	-	-	1	-	-	-	-		1	2,551	218,991
274,010	274,010	-	-	-	-	-	-	-	-	-	-	1	-		1	2,552	219,265
274,172	274,172	-	-	-	-	-	1	-	-	-	-	-	-		1	2,553	219,539
274,240	274,240	-	-	-	-	-	-	1	-	-	-	-	-		1	2,554	219,813
274,708	274,708	-	-	-	-	-	-	-	-	-	-	-	1		1	2,555	220,088
274,870	274,870	-	-	-	-	-	-	-	-	1	-	-	-		1	2,556	220,363
275,400	275,400	-	-	-	-	-	-	-	-	-	1	-	-		1	2,557	220,638
275,810	275,810	-	-	-	-	-	-	-	-	-	1	-	-		1	2,558	220,914
276,018	276,018	-	-	-	-	-	1	-	-	-	-	-	-		1	2,559	221,190
276,394	276,394	-	-	-	-	-	-	-	1	-	-	-	-		1	2,560	221,466
276,495	276,495	-	-	-	-	-	-	-	-	-	-	-	1		1	2,561	221,743
276,777	276,777	-	-	-	-	-	-	-	1	-	-	-	-		1	2,562	222,020
277,233	277,233	-	-	-	-	-	-	-	-	-	-	1	-		1	2,563	222,297
277,995	277,995	-	-	-	-	-	-	1	-	-	-	-	-		1	2,564	222,575
278,016	278,016	-	-	-	-	-	-	1	-	-	-	-	-		1	2,565	222,853
278,417	278,417	-	-	-	-	-	1	-	-	-	-	-	-		1	2,566	223,131
278,998	278,998	-	-	-	-	1	-	-	-	-	-	-	-		1	2,567	223,410
279,360	279,360	-	-	-	-	-	-	-	-	-	-	-	1		1	2,568	223,690
279,467	279,467	-	-	-	-	-	-	-	-	-	-	1	-		1	2,569	223,969
279,867	279,867	-	-	-	-	-	-	-	-	-	-	-	1		1	2,570	224,249
279,935	279,935	-	-	-	-	-	-	-	-	-	-	1	-		1	2,571	224,529

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year		Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
280,088	280,088	-	-	-	-	-	-	1	-	-	-	-	-		1	2,572	224,809
280,388	280,388	-	-	-	-	-	-	-	-	1	-	-	-		1	2,573	225,089
280,593	280,593	-	-	-	-	-	-	-	-	-	-	1	-		1	2,574	225,370
281,569	281,569	-	-	-	-	-	-	1	-	-	-	-	-		1	2,575	225,652
281,786	281,786	-	-	-	-	-	-	-	-	-	1	-	-		1	2,576	225,933
282,172	282,172	-	-	-	-	-	-	-	-	-	-	-	1		1	2,577	226,216
282,799	282,799	-	-	-	-	-	-	-	-	-	1	-	-		1	2,578	226,498
282,913	282,913	1	-	-	-	-	-	-	-	-	-	-	-		1	2,579	226,781
282,974	282,974	-	-	-	-	-	-	-	-	-	-	1	-		1	2,580	227,064
283,687	283,687	-	-	-	-	-	-	1	-	-	-	-	-		1	2,581	227,348
283,748	283,748	-	-	-	-	-	-	-	-	-	1	-	-		1	2,582	227,632
284,161	284,161	-	-	-	-	-	1	-	-	-	-	-	-		1	2,583	227,916
285,214	285,214	-	-	-	-	-	-	1	-	-	-	-	-		1	2,584	228,201
285,474	285,474	-	-	-	-	-	-	-	-	-	-	1	-		1	2,585	228,487
285,994	285,994	-	-	-	-	-	-	-	-	-	1	-	-		1	2,586	228,773
286,282	286,282	-	-	-	-	-	1	-	-	-	-	-	-		1	2,587	229,059
286,603	286,603	-	-	-	-	-	-	-	-	-	-	-	1		1	2,588	229,345
286,752	286,752	1	-	-	-	-	-	-	-	-	-	-	-		1	2,589	229,632
286,967	286,967	1	-	-	-	-	-	-	-	-	-	-	-		1	2,590	229,919
286,995	286,995	-	-	-	-	-	-	-	-	-	-	-	1		1	2,591	230,206
287,328	287,328	-	-	-	-	-	-	-	1	-	-	-	-		1	2,592	230,493
287,393	287,393	-	-	-	-	-	-	-	-	1	-	-	-		1	2,593	230,781
287,558	287,558	-	-	-	-	-	-	-	-	-	1	-	-		1	2,594	231,068
287,953	287,953	-	-	-	-	-	-	-	-	-	-	-	1		1	2,595	231,356
288,338	288,338	-	-	-	-	-	-	-	-	-	1	-	-		1	2,596	231,645
288,372	288,372	-	-	-	-	-	1	-	-	-	-	-	-		1	2,597	231,933
289,162	289,162	-	-	-	-	-	-	-	-	-	-	1	-		1	2,598	232,222
289,173	289,173	-	-	-	-	-	-	-	-	-	-	-	1		1	2,599	232,511
289,963	289,963	-	-	-	-	1	-	-	-	-	-	-	-		1	2,600	232,801
290,089	290,089	-	-	-	-	1	-	-	-	-	-	-	-		1	2,601	233,091
291,390	291,390	-	-	-	-	-	-	-	-	-	-	-	1		1	2,602	233,383
291,454	291,454	-	-	-	1	-	-	-	-	-	-	-	-		1	2,603	233,674
292,035	292,035	-	-	-	-	-	-	-	-	1	-	-	-		1	2,604	233,966
292,274	292,274	-	-	-	-	-	-	-	-	1	-	-	-		1	2,605	234,259
292,574	292,574	-	-	-	-	-	-	-	-	-	-	1	-		1	2,606	234,551
292,595	292,595	-	-	-	-	-	-	-	-	1	-	-	-		1	2,607	234,844
292,865	292,865	-	-	-	-	-	-	-	-	-	1	-	-		1	2,608	235,137
293,354	293,354	-	-	-	-	-	-	-	-	-	-	-	1		1	2,609	235,430
293,510	293,510	-	-	-	-	-	-	-	-	-	1	-	-		1	2,610	235,723
293,675	293,675	-	-	-	-	-	1	-	-	-	-	-	-		1	2,611	236,017

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
293,798	293,798	-	-	-	-	1	-	-	-	-	-	-	-	1	2,612	236,311
293,829	293,829	-	-	-	-	-	-	-	-	1	-	-	-	1	2,613	236,605
293,871	293,871	-	-	-	-	-	-	-	-	-	-	1	-	1	2,614	236,899
294,425	294,425	-	-	-	-	-	1	-	-	-	-	-	-	1	2,615	237,193
294,499	294,499	-	-	-	-	-	-	-	1	-	-	-	-	1	2,616	237,488
294,780	294,780	-	-	-	-	-	-	-	1	-	-	-	-	1	2,617	237,782
294,799	294,799	-	-	-	-	-	-	-	-	-	1	-	-	1	2,618	238,077
294,805	294,805	-	-	-	-	1	-	-	-	-	-	-	-	1	2,619	238,372
295,343	295,343	-	-	-	-	-	-	-	1	-	-	-	-	1	2,620	238,667
295,861	295,861	-	-	-	-	-	-	-	1	-	-	-	-	1	2,621	238,963
296,151	296,151	-	-	-	-	-	1	-	-	-	-	-	-	1	2,622	239,259
296,308	296,308	-	-	-	-	-	-	-	-	-	-	-	1	1	2,623	239,556
296,491	296,491	-	-	-	-	-	-	1	-	-	-	-	-	1	2,624	239,852
296,772	296,772	-	-	-	-	-	-	1	-	-	-	-	-	1	2,625	240,149
296,978	296,978	-	-	-	-	-	-	1	-	-	-	-	-	1	2,626	240,446
297,427	297,427	-	-	-	-	-	-	1	-	-	-	-	-	1	2,627	240,743
297,617	297,617	-	-	-	-	-	-	-	-	-	1	-	-	1	2,628	241,041
297,724	297,724	-	-	-	-	-	1	-	-	-	-	-	-	1	2,629	241,339
297,994	297,994	-	-	-	-	-	-	-	-	-	1	-	-	1	2,630	241,637
298,116	298,116	-	-	-	1	-	-	-	-	-	-	-	-	1	2,631	241,935
298,211	298,211	-	-	-	-	-	-	-	-	1	-	-	-	1	2,632	242,233
298,912	298,912	-	-	-	-	-	-	-	-	1	-	-	-	1	2,633	242,532
299,208	299,208	1	-	-	-	-	-	-	-	-	-	-	-	1	2,634	242,831
299,894	299,894	-	-	-	-	-	-	-	-	1	-	-	-	1	2,635	243,131
299,912	299,912	-	-	-	-	-	-	-	-	1	-	-	-	1	2,636	243,431
299,992	299,992	-	-	-	-	-	-	-	1	-	-	-	-	1	2,637	243,731
300,044	300,044	-	-	-	-	-	-	-	-	-	-	1	-	1	2,638	244,031
300,362	300,362	-	-	-	-	-	-	-	-	-	-	1	-	1	2,639	244,331
300,601	300,601	-	-	-	-	-	-	-	-	1	-	-	-	1	2,640	244,632
300,993	300,993	-	-	-	-	-	-	-	-	1	-	-	-	1	2,641	244,933
301,580	301,580	-	-	-	-	-	-	-	-	1	-	-	-	1	2,642	245,234
301,727	301,727	-	-	-	-	-	1	-	-	-	-	-	-	1	2,643	245,536
301,993	301,993	1	-	-	-	-	-	-	-	-	-	-	-	1	2,644	245,838
303,116	303,116	-	-	-	-	-	-	-	-	1	-	-	-	1	2,645	246,141
303,279	303,279	-	-	-	-	-	-	-	-	-	1	-	-	1	2,646	246,445
303,704	303,704	-	-	-	-	-	-	-	-	-	-	-	1	1	2,647	246,748
303,784	303,784	-	-	1	-	-	-	-	-	-	-	-	-	1	2,648	247,052
303,888	303,888	-	-	-	-	-	-	1	-	-	-	-	-	1	2,649	247,356
303,994	303,994	-	-	-	-	-	-	-	-	-	-	-	1	1	2,650	247,660
304,515	304,515	-	-	-	-	-	-	1	-	-	-	-	-	1	2,651	247,964

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
304,800	304,800	-	-	-	-	-	-	-	-	-	1	-	-	1	2,652	248,269
305,161	305,161	-	-	-	-	-	1	-	-	-	-	-	-	1	2,653	248,574
305,173	305,173	-	-	-	-	-	1	-	-	-	-	-	-	1	2,654	248,880
307,156	307,156	-	-	-	-	-	-	-	-	-	-	1	-	1	2,655	249,187
307,162	307,162	-	-	-	-	-	-	1	-	-	-	-	-	1	2,656	249,494
307,290	307,290	-	-	-	-	-	-	-	-	-	-	-	1	1	2,657	249,801
307,306	307,306	-	-	-	-	-	-	-	-	-	1	-	-	1	2,658	250,109
307,327	307,327	-	-	-	-	-	1	-	-	-	-	-	-	1	2,659	250,416
307,428	307,428	-	-	-	-	-	-	1	-	-	-	-	-	1	2,660	250,723
307,991	307,991	-	-	-	-	-	1	-	-	-	-	-	-	1	2,661	251,031
308,463	308,463	-	-	-	-	-	1	-	-	-	-	-	-	1	2,662	251,340
308,518	308,518	-	-	-	-	-	-	1	-	-	-	-	-	1	2,663	251,648
308,714	308,714	-	-	-	-	-	-	1	-	-	-	-	-	1	2,664	251,957
308,827	308,827	-	-	-	-	-	-	-	-	-	1	-	-	1	2,665	252,266
308,992	308,992	-	-	-	-	-	-	-	2	-	-	-	-	2	2,667	252,884
309,191	309,191	-	-	-	-	-	-	-	-	1	-	-	-	1	2,668	253,193
309,197	309,197	-	-	-	-	-	-	1	-	-	-	-	-	1	2,669	253,502
309,852	309,852	-	-	-	-	-	-	-	1	-	-	-	-	1	2,670	253,812
310,060	310,060	-	-	-	-	-	1	-	-	-	-	-	-	1	2,671	254,122
310,749	310,749	-	1	-	-	-	-	-	-	-	-	-	-	1	2,672	254,433
310,819	310,819	-	-	-	-	-	-	-	-	-	-	-	1	1	2,673	254,744
310,948	310,948	-	-	-	-	-	1	-	-	-	-	-	-	1	2,674	255,055
311,027	311,027	-	-	-	-	-	-	-	-	-	-	1	-	1	2,675	255,366
311,293	311,293	-	-	-	-	-	-	-	-	-	1	-	-	1	2,676	255,677
311,844	311,844	-	-	-	-	-	-	-	-	1	-	-	-	1	2,677	255,989
311,906	311,906	-	-	-	-	-	-	-	-	-	-	-	1	1	2,678	256,301
311,994	311,994	-	-	-	-	-	-	-	-	1	-	-	-	1	2,679	256,613
312,114	312,114	-	-	-	-	-	-	-	-	-	1	-	-	1	2,680	256,925
312,270	312,270	-	-	-	-	-	-	-	1	-	-	-	-	1	2,681	257,237
313,013	313,013	-	-	-	-	-	-	1	-	-	-	-	-	1	2,682	257,550
314,889	314,889	-	-	-	-	-	-	-	-	-	-	1	-	1	2,683	257,865
315,168	315,168	1	-	-	-	-	-	-	-	-	-	-	-	1	2,684	258,180
315,581	315,581	-	-	1	-	-	-	-	-	-	-	-	-	1	2,685	258,496
315,608	315,608	-	-	-	-	-	-	-	1	-	-	-	-	1	2,686	258,811
316,383	316,383	-	-	-	-	-	-	1	-	-	-	-	-	1	2,687	259,128
317,292	317,292	-	-	-	-	-	-	1	-	-	-	-	-	1	2,688	259,445
317,368	317,368	-	-	-	-	-	-	-	-	-	1	-	-	1	2,689	259,762
317,876	317,876	-	-	-	-	-	-	-	1	-	-	-	-	1	2,690	260,080
318,396	318,396	-	-	-	-	-	-	-	-	1	-	-	-	1	2,691	260,399
318,485	318,485	-	-	-	-	-	-	-	-	-	1	-	-	1	2,692	260,717

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year		Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
318,911	318,911	-	1	-	-	-	-	-	-	-	-	-	-		1	2,693	261,036
319,318	319,318	-	-	-	-	-	-	-	-	1	-	-	-		1	2,694	261,355
319,339	319,339	-	-	-	-	-	-	-	1	-	-	-	-		1	2,695	261,675
319,348	319,348	-	1	-	-	-	-	-	-	-	-	-	-		1	2,696	261,994
320,738	320,738	-	-	-	-	-	-	-	-	-	1	-	-		1	2,697	262,315
321,542	321,542	-	-	-	-	-	-	-	-	-	1	-	-		1	2,698	262,636
322,151	322,151	-	-	-	-	1	-	-	-	-	-	-	-		1	2,699	262,958
322,883	322,883	-	-	-	-	-	-	-	-	-	-	-	1		1	2,700	263,281
323,109	323,109	-	-	-	-	-	-	-	-	-	1	-	-		1	2,701	263,604
323,186	323,186	-	-	-	-	-	-	1	-	-	-	-	-		1	2,702	263,928
323,611	323,611	-	-	-	1	-	-	-	-	-	-	-	-		1	2,703	264,251
323,666	323,666	-	-	-	-	-	1	-	-	-	-	-	-		1	2,704	264,575
324,584	324,584	-	-	-	-	-	-	-	1	-	-	-	-		1	2,705	264,899
325,083	325,083	-	-	-	-	-	-	-	-	1	-	-	-		1	2,706	265,225
326,993	326,993	-	-	-	-	-	-	-	1	-	-	-	-		1	2,707	265,552
327,244	327,244	-	-	-	-	-	-	-	-	-	1	-	-		1	2,708	265,879
327,317	327,317	-	-	-	-	-	-	1	-	-	-	-	-		1	2,709	266,206
327,360	327,360	-	-	-	-	-	-	1	-	-	-	-	-		1	2,710	266,533
327,651	327,651	-	-	-	-	-	-	-	-	1	-	-	-		1	2,711	266,861
327,749	327,749	-	-	-	-	-	-	-	-	1	-	-	-		1	2,712	267,189
328,202	328,202	-	-	-	-	-	1	-	-	-	-	-	-		1	2,713	267,517
328,740	328,740	-	-	-	-	-	-	-	-	-	1	-	-		1	2,714	267,846
329,162	329,162	-	-	-	-	-	-	-	-	-	-	-	1		1	2,715	268,175
329,432	329,432	-	-	-	-	-	1	-	-	-	-	-	-		1	2,716	268,504
329,823	329,823	-	-	-	-	-	-	-	1	-	-	-	-		1	2,717	268,834
329,912	329,912	-	-	-	-	-	-	-	1	-	-	-	-		1	2,718	269,164
330,665	330,665	-	-	-	-	-	-	-	-	-	1	-	-		1	2,719	269,495
330,922	330,922	-	-	-	-	-	-	-	-	-	1	-	-		1	2,720	269,826
330,962	330,962	-	-	-	-	-	-	-	-	-	-	-	1		1	2,721	270,157
331,436	331,436	-	-	-	-	-	-	-	-	1	-	-	-		1	2,722	270,488
331,745	331,745	-	-	-	-	-	-	-	-	-	-	-	1		1	2,723	270,820
332,670	332,670	-	-	-	-	1	-	-	-	-	-	-	-		1	2,724	271,153
332,991	332,991	-	-	-	-	-	1	-	-	-	-	-	-		1	2,725	271,486
333,110	333,110	-	-	-	-	-	-	-	-	-	-	-	1		1	2,726	271,819
334,399	334,399	-	-	-	-	-	-	-	-	-	-	-	1		1	2,727	272,153
334,417	334,417	-	-	-	-	1	-	-	-	-	-	-	-		1	2,728	272,487
334,845	334,845	-	-	-	-	-	-	-	-	-	-	-	1		1	2,729	272,822
335,366	335,366	-	-	-	-	-	-	-	-	-	-	1	-		1	2,730	273,158
335,442	335,442	-	-	-	-	-	-	-	1	-	-	-	-		1	2,731	273,493
335,714	335,714	-	-	-	-	-	1	-	-	-	-	-	-		1	2,732	273,829

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year		Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
335,968	335,968	-	-	-	-	-	-	-	-	-	-	1	-		1	2,733	274,165
336,727	336,727	-	-	-	-	-	-	-	-	-	1	-	-		1	2,734	274,502
337,156	337,156	-	-	-	-	-	-	-	1	-	-	-	-		1	2,735	274,839
338,502	338,502	-	-	-	-	-	-	-	-	-	1	-	-		1	2,736	275,177
338,561	338,561	-	-	-	-	-	1	-	-	-	-	-	-		1	2,737	275,516
338,992	338,992	-	-	-	1	-	-	-	-	-	-	-	-		1	2,738	275,855
339,252	339,252	-	-	-	-	-	-	-	-	-	1	-	-		1	2,739	276,194
339,922	339,922	-	-	-	-	-	-	-	-	-	-	-	1		1	2,740	276,534
340,504	340,504	-	-	-	-	-	-	-	1	-	-	-	-		1	2,741	276,874
340,611	340,611	-	-	-	-	-	-	-	1	-	-	-	-		1	2,742	277,215
340,993	340,993	-	-	-	-	-	-	-	-	-	-	1	-		1	2,743	277,556
341,018	341,018	-	-	-	-	-	-	-	-	1	-	-	-		1	2,744	277,897
341,030	341,030	-	-	-	-	-	-	-	-	1	-	-	-		1	2,745	278,238
341,052	341,052	1	-	-	-	-	-	-	-	-	-	-	-		1	2,746	278,579
342,104	342,104	-	-	-	-	-	-	-	-	-	-	1	-		1	2,747	278,921
342,778	342,778	-	-	-	-	-	-	1	-	-	-	-	-		1	2,748	279,264
342,903	342,903	-	-	-	1	-	-	-	-	-	-	-	-		1	2,749	279,607
342,958	342,958	-	-	-	-	-	-	-	-	-	1	-	-		1	2,750	279,950
343,221	343,221	-	-	-	-	-	-	-	-	-	-	-	1		1	2,751	280,293
343,237	343,237	-	-	-	-	-	1	-	-	-	-	-	-		1	2,752	280,636
344,681	344,681	-	-	-	-	-	-	-	-	1	-	-	-		1	2,753	280,981
345,106	345,106	1	-	-	-	-	-	-	-	-	-	-	-		1	2,754	281,326
345,226	345,226	-	-	-	-	1	-	-	-	-	-	-	-		1	2,755	281,671
346,992	346,992	-	-	-	-	-	-	-	-	1	-	-	-		1	2,756	282,018
347,200	347,200	-	-	-	-	-	-	-	-	1	-	-	-		1	2,757	282,366
347,288	347,288	-	-	-	-	-	-	-	-	-	1	-	-		1	2,758	282,713
347,435	347,435	-	-	-	-	-	1	-	-	-	-	-	-		1	2,759	283,060
347,992	347,992	-	-	-	-	-	-	1	-	-	-	-	-		1	2,760	283,408
348,292	348,292	-	-	-	-	-	-	1	-	-	-	-	-		1	2,761	283,757
349,030	349,030	-	-	-	-	-	-	-	1	-	-	-	-		1	2,762	284,106
349,758	349,758	-	-	-	-	-	-	-	-	-	-	1	-		1	2,763	284,455
350,171	350,171	-	-	-	-	-	-	1	-	-	-	-	-		1	2,764	284,805
351,316	351,316	-	-	-	-	-	-	-	-	-	-	-	1		1	2,765	285,157
351,885	351,885	-	-	-	-	-	-	-	-	1	-	-	-		1	2,766	285,509
351,962	351,962	-	-	-	-	-	-	-	-	-	-	-	1		1	2,767	285,861
352,613	352,613	-	-	-	-	-	-	-	1	-	-	-	-		1	2,768	286,213
352,754	352,754	-	-	-	-	-	-	-	-	1	-	-	-		1	2,769	286,566
353,005	353,005	-	-	-	-	-	-	-	1	-	-	-	-		1	2,770	286,919
353,492	353,492	-	-	-	-	-	-	-	-	-	1	-	-		1	2,771	287,273
354,205	354,205	-	-	-	-	-	-	1	-	-	-	-	-		1	2,772	287,627

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
354,333	354,333	-	-	-	-	-	-	-	-	1	-	-	-	1	2,773	287,981
354,361	354,361	-	-	-	-	-	-	-	-	-	-	-	1	1	2,774	288,335
354,694	354,694	-	-	-	-	1	-	-	-	-	-	-	-	1	2,775	288,690
354,756	354,756	-	-	-	-	-	-	-	1	-	-	-	-	1	2,776	289,045
354,814	354,814	-	-	-	-	-	1	-	-	-	-	-	-	1	2,777	289,400
354,832	354,832	-	-	-	-	-	-	-	-	-	-	1	-	1	2,778	289,755
354,991	354,991	-	-	-	-	-	-	-	-	-	-	1	-	1	2,779	290,109
355,218	355,218	-	-	-	-	1	-	-	-	-	-	-	-	1	2,780	290,465
355,358	355,358	-	-	-	1	-	-	-	-	-	-	-	-	1	2,781	290,820
355,698	355,698	-	-	-	-	-	-	-	-	1	-	-	-	1	2,782	291,176
356,215	356,215	-	-	-	-	-	-	-	-	1	-	-	-	1	2,783	291,532
356,650	356,650	-	-	-	-	-	-	-	-	-	1	-	-	1	2,784	291,889
356,864	356,864	-	-	-	-	1	-	-	-	-	-	-	-	1	2,785	292,245
357,170	357,170	-	-	-	-	-	-	-	-	-	-	1	-	1	2,786	292,603
357,647	357,647	-	-	-	-	-	-	-	-	-	-	-	1	1	2,787	292,960
357,767	357,767	-	-	-	-	-	-	1	-	-	-	-	-	1	2,788	293,318
357,837	357,837	-	-	-	-	-	-	-	-	-	-	1	-	1	2,789	293,676
358,140	358,140	-	-	-	-	-	-	1	-	-	-	-	-	1	2,790	294,034
358,275	358,275	-	-	-	-	-	-	-	1	-	-	-	-	1	2,791	294,392
358,817	358,817	-	-	-	-	-	-	-	1	-	-	-	-	1	2,792	294,751
359,499	359,499	-	-	-	1	-	-	-	-	-	-	-	-	1	2,793	295,111
359,747	359,747	-	-	-	-	-	1	-	-	-	-	-	-	1	2,794	295,470
360,790	360,790	-	-	-	-	-	-	-	1	-	-	-	-	1	2,795	295,831
360,992	360,992	-	-	-	-	-	-	-	-	-	1	-	-	1	2,796	296,192
361,993	361,993	-	-	-	-	-	-	-	-	1	1	-	-	2	2,798	296,916
363,340	363,340	-	-	-	-	-	-	1	-	-	-	-	-	1	2,799	297,280
364,001	364,001	-	1	-	-	-	-	-	-	-	-	-	-	1	2,800	297,644
364,438	364,438	-	-	-	-	-	-	-	-	-	-	1	-	1	2,801	298,008
364,469	364,469	-	-	-	-	-	-	-	1	-	-	-	-	1	2,802	298,372
365,564	365,564	-	-	-	-	-	-	-	-	-	1	-	-	1	2,803	298,738
366,213	366,213	-	-	1	-	-	-	-	-	-	-	-	-	1	2,804	299,104
367,036	367,036	-	-	-	-	-	-	-	-	-	-	-	1	1	2,805	299,471
367,257	367,257	-	-	-	-	-	-	-	-	1	-	-	-	1	2,806	299,838
367,349	367,349	-	-	-	-	-	-	1	-	-	-	-	-	1	2,807	300,206
367,489	367,489	1	-	-	-	-	-	-	-	-	-	-	-	1	2,808	300,573
367,511	367,511	-	-	-	-	-	-	-	-	-	-	1	-	1	2,809	300,941
367,863	367,863	-	-	-	-	-	1	-	-	-	-	-	-	1	2,810	301,309
368,138	368,138	-	-	-	-	-	-	-	-	-	-	1	-	1	2,811	301,677
368,444	368,444	-	1	-	-	-	-	-	-	-	-	-	-	1	2,812	302,045
369,414	369,414	-	-	-	-	-	1	-	-	-	-	-	-	1	2,813	302,415

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
369,420	369,420	-	-	-	-	-	-	-	-	-	-	1	-	1	2,814	302,784
369,983	369,983	-	-	-	-	-	-	-	-	-	-	1	-	1	2,815	303,154
370,329	370,329	-	-	-	-	-	-	-	1	-	-	-	-	1	2,816	303,524
371,033	371,033	-	-	-	-	-	-	-	-	-	1	-	-	1	2,817	303,895
371,247	371,247	-	-	-	-	-	1	-	-	-	-	-	-	1	2,818	304,267
371,397	371,397	-	-	-	-	-	-	-	-	1	-	-	-	1	2,819	304,638
373,178	373,178	-	-	-	-	-	-	-	-	-	-	1	-	1	2,820	305,011
374,455	374,455	-	-	-	-	-	1	-	-	-	-	-	-	1	2,821	305,386
374,485	374,485	-	-	-	1	-	-	-	-	-	-	-	-	1	2,822	305,760
374,776	374,776	-	-	-	-	-	-	-	-	-	-	1	-	1	2,823	306,135
375,464	375,464	-	-	-	-	-	-	-	-	1	-	-	-	1	2,824	306,510
375,715	375,715	-	-	-	-	-	-	-	-	1	-	-	-	1	2,825	306,886
375,991	375,991	-	-	-	-	-	-	-	1	1	-	-	-	2	2,827	307,638
376,266	376,266	-	-	-	-	1	-	-	-	-	-	-	-	1	2,828	308,014
376,349	376,349	-	-	-	-	-	1	-	-	-	-	-	-	1	2,829	308,391
377,472	377,472	-	-	-	-	-	1	-	-	-	-	-	-	1	2,830	308,768
377,885	377,885	-	-	-	-	1	-	-	-	-	-	-	-	1	2,831	309,146
377,894	377,894	-	-	-	-	1	-	-	-	-	-	-	-	1	2,832	309,524
378,369	378,369	-	-	-	-	1	-	-	-	-	-	-	-	1	2,833	309,902
378,384	378,384	-	-	-	-	-	-	-	-	-	-	1	-	1	2,834	310,281
378,424	378,424	-	-	-	-	1	-	-	-	-	-	-	-	1	2,835	310,659
378,577	378,577	-	-	-	-	-	1	-	-	-	-	-	-	1	2,836	311,038
379,192	379,192	-	-	-	-	-	-	1	-	-	-	-	-	1	2,837	311,417
379,241	379,241	-	-	-	-	-	-	-	1	-	-	-	-	1	2,838	311,796
379,577	379,577	1	-	-	-	-	-	-	-	-	-	-	-	1	2,839	312,176
380,043	380,043	-	-	-	-	-	-	-	-	1	-	-	-	1	2,840	312,556
380,052	380,052	-	-	-	-	-	-	-	-	-	1	-	-	1	2,841	312,936
380,694	380,694	-	-	-	-	-	-	-	1	-	-	-	-	1	2,842	313,317
380,774	380,774	-	-	-	-	-	-	-	1	-	-	-	-	1	2,843	313,697
381,077	381,077	-	-	-	-	-	-	-	1	-	-	-	-	1	2,844	314,078
381,135	381,135	-	-	-	-	-	-	-	-	-	-	-	1	1	2,845	314,460
381,420	381,420	-	-	-	-	-	-	-	-	-	1	-	-	1	2,846	314,841
382,384	382,384	-	-	-	-	-	1	-	-	-	-	-	-	1	2,847	315,223
382,460	382,460	-	-	-	-	-	1	-	-	-	-	-	-	1	2,848	315,606
382,528	382,528	-	-	-	-	-	-	-	-	1	-	-	-	1	2,849	315,988
383,332	383,332	-	-	-	-	1	-	-	-	-	-	-	-	1	2,850	316,372
383,394	383,394	-	-	-	-	-	-	-	-	-	1	-	-	1	2,851	316,755
383,556	383,556	-	-	-	-	-	-	-	1	-	-	-	-	1	2,852	317,139
383,629	383,629	-	-	-	-	-	-	-	-	-	1	-	-	1	2,853	317,522
383,733	383,733	-	-	-	-	-	-	1	-	-	-	-	-	1	2,854	317,906

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year		Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
384,247	384,247	-	-	-	-	-	-	-	1	-	-	-	-		1	2,855	318,290
384,275	384,275	-	-	-	-	-	-	1	-	-	-	-	-		1	2,856	318,675
384,483	384,483	-	-	-	-	-	-	-	-	-	-	1	-	-		1	2,857	319,059
384,908	384,908	-	-	-	-	-	-	-	-	-	-	-	-	1		1	2,858	319,444
385,750	385,750	-	-	-	-	-	-	-	-	1	-	-	-			1	2,859	319,830
385,992	385,992	-	-	-	-	-	-	1	-	-	-	-	-			1	2,860	320,216
386,056	386,056	-	-	-	-	-	-	1	-	-	-	-	-			1	2,861	320,602
386,950	386,950	-	1	-	-	-	-	-	-	-	-	-	-			1	2,862	320,989
387,308	387,308	-	-	-	-	-	-	-	-	-	1	-	-			1	2,863	321,376
387,990	387,990	-	-	-	-	-	1	-	-	-	-	-	-			1	2,864	321,764
389,012	389,012	-	-	-	-	-	-	-	-	1	-	-	-			1	2,865	322,153
390,350	390,350	-	-	-	-	-	-	-	1	-	-	-	-			1	2,866	322,543
390,943	390,943	-	-	-	-	-	-	-	-	-	-	-	1			1	2,867	322,934
391,571	391,571	-	-	-	-	-	-	-	-	1	-	-	-			1	2,868	323,326
392,125	392,125	-	-	-	-	-	-	-	1	-	-	-	-			1	2,869	323,718
392,317	392,317	-	-	-	-	-	-	-	-	1	-	-	-			1	2,870	324,110
392,908	392,908	-	-	-	-	-	-	-	1	-	-	-	-			1	2,871	324,503
393,649	393,649	-	-	-	-	-	-	-	1	-	-	-	-			1	2,872	324,897
393,679	393,679	-	-	-	-	-	-	-	1	-	-	-	-			1	2,873	325,291
394,362	394,362	-	-	-	-	-	-	-	-	-	-	-	1			1	2,874	325,685
394,554	394,554	-	-	-	-	-	-	-	-	1	-	-	-			1	2,875	326,079
394,625	394,625	-	-	-	-	-	-	-	1	-	-	-	-			1	2,876	326,474
394,701	394,701	-	-	-	-	-	-	-	-	-	-	-	1			1	2,877	326,869
394,992	394,992	-	-	-	-	-	-	-	1	-	-	-	-			1	2,878	327,264
395,062	395,062	-	-	-	1	-	-	-	-	-	-	-	-			1	2,879	327,659
395,895	395,895	-	-	-	-	-	-	1	-	-	-	-	-			1	2,880	328,055
396,036	396,036	-	-	-	-	-	-	-	1	-	-	-	-			1	2,881	328,451
396,675	396,675	-	-	-	-	-	1	-	-	-	-	-	-			1	2,882	328,847
396,874	396,874	-	-	-	-	-	-	-	1	-	-	-	-			1	2,883	329,244
396,914	396,914	-	-	-	-	-	-	1	-	-	-	-	-			1	2,884	329,641
397,529	397,529	-	-	-	-	-	-	1	-	-	-	-	-			1	2,885	330,039
398,092	398,092	-	-	-	-	-	1	-	-	-	-	-	-			1	2,886	330,437
398,915	398,915	-	-	-	-	-	-	-	-	-	-	-	-	1		1	2,887	330,836
398,992	398,992	-	-	-	-	-	-	1	-	-	-	-	-			1	2,888	331,235
399,589	399,589	-	-	-	-	-	-	-	-	-	-	-	1			1	2,889	331,634
399,989	399,989	-	-	-	-	-	-	-	-	-	-	-	1			1	2,890	332,034
400,051	400,051	-	-	-	-	-	-	-	1	-	-	-	-			1	2,891	332,434
400,191	400,191	-	-	-	-	-	-	-	-	1	-	-	-			1	2,892	332,835
400,201	400,201	-	-	-	-	-	-	-	1	-	-	-	-			1	2,893	333,235
401,725	401,725	-	-	-	-	-	-	-	-	1	-	-	-			1	2,894	333,636

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year		Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
401,893	401,893	-	-	-	-	-	-	-	-	-	-	1	-		1	2,895	334,038
402,196	402,196	-	-	-	-	1	-	-	-	-	-	-	-		1	2,896	334,441
402,254	402,254	-	-	-	-	-	-	1	-	-	-	-	-		1	2,897	334,843
402,282	402,282	-	-	-	-	-	-	-	-	-	-	1	-		1	2,898	335,245
402,431	402,431	-	-	-	-	-	-	-	-	-	-	-	1		1	2,899	335,648
402,566	402,566	-	-	-	-	-	-	-	-	-	-	-	1		1	2,900	336,050
402,982	402,982	-	-	-	-	-	1	-	-	-	-	-	-		1	2,901	336,453
403,001	403,001	-	-	-	-	-	-	-	-	-	1	-	-		1	2,902	336,856
403,093	403,093	-	-	-	-	-	1	-	-	-	-	-	-		1	2,903	337,259
403,631	403,631	-	-	-	-	-	-	-	-	-	-	1	-		1	2,904	337,663
403,989	403,989	-	-	-	-	-	-	1	-	-	-	-	-		1	2,905	338,067
404,099	404,099	-	-	-	-	-	-	-	-	-	1	-	-		1	2,906	338,471
404,133	404,133	-	-	-	-	-	-	-	-	-	-	1	-		1	2,907	338,875
404,767	404,767	-	-	-	-	-	-	-	-	1	-	-	-		1	2,908	339,280
405,042	405,042	-	-	-	-	-	1	-	-	-	-	-	-		1	2,909	339,685
405,981	405,981	-	-	-	-	-	-	-	1	-	-	-	-		1	2,910	340,091
405,991	405,991	-	-	-	-	-	-	-	-	-	-	1	-		1	2,911	340,497
406,162	406,162	-	-	-	-	-	-	-	-	-	1	-	-		1	2,912	340,903
406,278	406,278	-	-	-	-	-	-	-	-	-	1	-	-		1	2,913	341,309
406,976	406,976	-	-	-	-	-	-	-	-	-	-	1	-		1	2,914	341,716
407,050	407,050	1	-	-	-	-	-	-	-	-	-	-	-		1	2,915	342,123
407,971	407,971	-	-	-	-	-	-	-	-	-	1	-	-		1	2,916	342,531
409,485	409,485	-	-	-	-	-	-	-	1	-	-	-	-		1	2,917	342,941
410,134	410,134	-	-	-	-	-	-	-	-	-	-	-	1		1	2,918	343,351
410,244	410,244	1	-	-	-	-	-	-	-	-	-	-	-		1	2,919	343,761
410,269	410,269	-	-	-	-	-	-	1	-	-	-	-	-		1	2,920	344,171
410,627	410,627	-	-	-	-	-	1	-	-	-	-	-	-		1	2,921	344,582
412,589	412,589	-	-	-	-	1	-	-	-	-	-	-	-		1	2,922	344,995
412,751	412,751	-	-	-	-	-	1	-	-	-	-	-	-		1	2,923	345,407
412,760	412,760	-	-	-	-	-	-	1	-	-	-	-	-		1	2,924	345,820
414,116	414,116	-	-	-	-	-	-	-	-	1	-	-	-		1	2,925	346,234
414,168	414,168	1	-	-	-	-	-	-	-	-	-	-	-		1	2,926	346,648
414,461	414,461	-	-	-	-	-	1	-	-	-	-	-	-		1	2,927	347,063
414,712	414,712	-	-	-	-	-	-	-	-	-	-	1	-		1	2,928	347,478
414,991	414,991	-	-	-	-	-	-	-	-	-	-	1	-		1	2,929	347,893
416,430	416,430	-	-	-	-	-	-	-	-	-	-	-	1		1	2,930	348,309
416,454	416,454	-	-	-	-	-	-	-	-	-	1	-	-		1	2,931	348,725
416,885	416,885	-	-	-	-	-	-	-	1	-	-	-	-		1	2,932	349,142
416,989	416,989	-	-	-	-	-	1	-	-	-	-	-	-		1	2,933	349,559
418,810	418,810	-	-	-	-	-	-	-	1	-	-	-	-		1	2,934	349,978

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
419,187	419,187	1	-	-	-	-	-	-	-	-	-	-	-	1	2,935	350,397
419,422	419,422	-	-	-	-	-	-	-	-	-	1	-	-	1	2,936	350,817
420,588	420,588	-	-	-	-	-	-	-	-	-	-	1	-	1	2,937	351,237
421,115	421,115	-	-	-	-	-	-	1	-	-	-	-	-	1	2,938	351,658
421,509	421,509	-	-	-	-	-	-	1	-	-	-	-	-	1	2,939	352,080
421,552	421,552	-	-	-	-	-	-	-	-	1	-	-	-	1	2,940	352,501
421,809	421,809	-	-	-	-	-	-	-	1	-	-	-	-	1	2,941	352,923
421,981	421,981	-	-	-	-	-	-	-	-	1	-	-	-	1	2,942	353,345
422,782	422,782	-	-	-	-	-	-	-	-	1	-	-	-	1	2,943	353,768
423,064	423,064	-	-	-	-	-	-	1	-	-	-	-	-	1	2,944	354,191
423,820	423,820	-	-	-	-	-	-	-	1	-	-	-	-	1	2,945	354,615
423,942	423,942	-	-	-	-	-	-	1	-	-	-	-	-	1	2,946	355,039
424,765	424,765	-	-	-	-	-	-	-	1	-	-	-	-	1	2,947	355,464
425,631	425,631	-	-	-	-	-	1	-	-	-	-	-	-	1	2,948	355,889
425,772	425,772	-	-	-	-	1	-	-	-	-	-	-	-	1	2,949	356,315
426,865	426,865	-	-	-	-	-	-	-	1	-	-	-	-	1	2,950	356,742
426,911	426,911	-	-	-	-	-	-	-	1	-	-	-	-	1	2,951	357,169
426,990	426,990	-	-	-	-	-	-	1	-	-	-	-	-	1	2,952	357,596
427,247	427,247	-	-	-	-	-	-	-	-	1	-	-	-	1	2,953	358,023
427,679	427,679	-	-	-	-	-	-	-	-	1	-	-	-	1	2,954	358,451
428,028	428,028	-	-	-	-	-	1	-	-	-	-	-	-	1	2,955	358,879
428,940	428,940	-	-	-	-	-	-	-	1	-	-	-	-	1	2,956	359,308
429,099	429,099	-	-	-	-	-	-	-	-	-	-	-	1	1	2,957	359,737
431,770	431,770	-	-	-	-	-	-	-	1	-	-	-	-	1	2,958	360,169
431,780	431,780	-	-	-	-	-	-	-	-	1	-	-	-	1	2,959	360,600
432,184	432,184	-	-	-	-	-	-	-	-	1	-	-	-	1	2,960	361,033
433,353	433,353	-	1	-	-	-	-	-	-	-	-	-	-	1	2,961	361,466
433,607	433,607	-	-	-	-	-	-	-	-	-	-	-	1	1	2,962	361,900
433,848	433,848	-	-	-	-	-	1	-	-	-	-	-	-	1	2,963	362,333
434,093	434,093	-	-	-	-	-	1	-	-	-	-	-	-	1	2,964	362,767
436,012	436,012	-	-	-	-	-	1	-	-	-	-	-	-	1	2,965	363,203
436,416	436,416	-	-	-	-	-	-	-	-	1	-	-	-	1	2,966	363,640
437,404	437,404	-	-	-	-	-	-	-	1	-	-	-	-	1	2,967	364,077
437,799	437,799	-	-	-	-	-	-	-	-	1	-	-	-	1	2,968	364,515
438,044	438,044	-	-	-	-	-	-	-	1	-	-	-	-	1	2,969	364,953
438,194	438,194	-	-	-	-	-	-	-	-	-	-	1	-	1	2,970	365,391
438,931	438,931	-	-	-	-	-	-	-	-	-	-	-	1	1	2,971	365,830
439,253	439,253	-	-	-	-	-	-	-	1	-	-	-	-	1	2,972	366,270
439,256	439,256	-	-	-	-	-	-	1	-	-	-	-	-	1	2,973	366,709
439,938	439,938	-	-	-	-	-	1	-	-	-	-	-	-	1	2,974	367,149

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year		Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
440,523	440,523	-	-	-	-	-	-	-	-	-	1	-	-		1	2,975	367,589
440,921	440,921	-	-	-	-	-	-	-	1	-	-	-	-		1	2,976	368,030
442,032	442,032	-	-	-	-	-	-	-	1	-	-	-	-		1	2,977	368,472
442,576	442,576	-	-	-	-	-	-	-	1	-	-	-	-		1	2,978	368,915
443,280	443,280	-	-	-	-	-	1	-	-	-	-	-	-		1	2,979	369,358
444,734	444,734	-	-	-	-	-	-	-	1	-	-	-	-		1	2,980	369,803
445,196	445,196	-	-	-	-	-	1	-	-	-	-	-	-		1	2,981	370,248
445,416	445,416	-	-	-	-	-	-	-	-	1	-	-	-		1	2,982	370,693
447,338	447,338	-	-	-	-	-	-	-	1	-	-	-	-		1	2,983	371,141
448,443	448,443	-	-	-	-	-	-	-	-	-	1	-	-		1	2,984	371,589
448,525	448,525	-	-	-	-	-	-	-	-	-	-	-	1		1	2,985	372,038
448,700	448,700	-	-	-	-	-	1	-	-	-	-	-	-		1	2,986	372,486
449,003	449,003	-	-	-	-	-	-	1	-	-	-	-	-		1	2,987	372,935
449,021	449,021	-	-	-	-	1	-	-	-	-	-	-	-		1	2,988	373,384
449,110	449,110	-	-	-	-	-	-	-	-	-	-	1	-		1	2,989	373,834
449,682	449,682	-	-	-	-	-	-	1	-	-	-	-	-		1	2,990	374,283
450,279	450,279	-	-	-	-	-	-	1	-	-	-	-	-		1	2,991	374,733
450,328	450,328	-	-	-	-	-	-	-	1	-	-	-	-		1	2,992	375,184
450,343	450,343	-	-	-	-	1	-	-	-	-	-	-	-		1	2,993	375,634
450,564	450,564	-	-	-	-	-	-	-	-	1	-	-	-		1	2,994	376,085
451,573	451,573	-	-	-	-	-	-	-	1	-	-	-	-		1	2,995	376,536
451,925	451,925	-	-	-	-	-	-	-	-	-	-	1	-		1	2,996	376,988
453,639	453,639	-	-	-	-	-	-	-	-	1	-	-	-		1	2,997	377,442
453,988	453,988	-	-	-	-	1	-	-	-	-	-	-	-		1	2,998	377,896
454,735	454,735	-	-	-	1	-	-	-	-	-	-	-	-		1	2,999	378,351
455,001	455,001	-	-	-	-	-	-	-	-	-	1	-	-		1	3,000	378,806
455,038	455,038	-	-	-	-	-	-	-	-	-	-	-	1		1	3,001	379,261
455,781	455,781	-	-	-	-	-	-	-	-	-	1	-	-		1	3,002	379,716
455,953	455,953	-	-	-	-	-	-	-	-	-	1	-	-		1	3,003	380,172
457,137	457,137	-	-	-	-	-	-	-	-	-	-	-	1		1	3,004	380,629
457,259	457,259	-	-	-	-	-	-	-	-	-	-	1	-		1	3,005	381,087
457,572	457,572	-	-	-	-	-	-	-	1	-	-	-	-		1	3,006	381,544
458,964	458,964	-	-	-	-	-	-	1	-	-	-	-	-		1	3,007	382,003
460,776	460,776	-	-	-	-	-	-	-	-	1	-	-	-		1	3,008	382,464
461,180	461,180	-	-	-	-	-	-	-	1	-	-	-	-		1	3,009	382,925
461,718	461,718	-	-	-	-	-	-	1	-	-	-	-	-		1	3,010	383,387
463,025	463,025	-	-	-	-	-	-	-	1	-	-	-	-		1	3,011	383,850
463,276	463,276	-	-	-	-	-	-	1	-	-	-	-	-		1	3,012	384,313
464,990	464,990	-	-	-	-	-	-	-	-	1	-	-	-		1	3,013	384,778
465,137	465,137	-	-	-	-	-	-	-	-	-	-	-	1		1	3,014	385,243

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year		Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
465,378	465,378	-	-	-	-	-	-	1	-	-	-	-	-		1	3,015	385,709
466,125	466,125	-	-	-	-	-	-	-	1	-	-	-	-		1	3,016	386,175
466,379	466,379	-	-	-	-	-	-	-	1	-	-	-	-		1	3,017	386,641
467,386	467,386	-	-	-	-	-	-	-	-	-	1	-	-		1	3,018	387,109
467,710	467,710	-	-	-	-	-	-	1	-	-	-	-	-		1	3,019	387,576
467,995	467,995	-	-	-	-	-	-	-	-	1	-	-	-		1	3,020	388,044
468,105	468,105	-	-	-	-	-	-	1	-	-	-	-	-		1	3,021	388,512
468,797	468,797	-	-	-	-	-	-	1	-	-	-	-	-		1	3,022	388,981
469,072	469,072	-	-	-	-	-	-	-	1	-	-	-	-		1	3,023	389,450
469,957	469,957	-	-	-	-	-	-	-	-	-	-	1	-		1	3,024	389,920
470,440	470,440	-	-	-	-	-	-	-	-	-	1	-	-		1	3,025	390,391
471,600	471,600	-	-	-	-	-	-	-	-	-	-	-	2		2	3,027	391,334
471,615	471,615	-	-	-	-	1	-	-	-	-	-	-	-		1	3,028	391,806
471,814	471,814	-	-	-	-	-	-	-	-	-	-	-	1		1	3,029	392,277
472,852	472,852	-	-	-	-	-	-	-	-	-	1	-	-		1	3,030	392,750
472,989	472,989	-	-	-	-	-	-	1	-	-	-	-	-		1	3,031	393,223
473,552	473,552	-	-	-	-	-	-	1	-	-	-	-	-		1	3,032	393,697
474,207	474,207	-	-	-	-	-	-	-	-	-	-	-	1		1	3,033	394,171
476,114	476,114	-	-	-	-	-	-	-	-	-	1	-	-		1	3,034	394,647
478,140	478,140	-	-	-	-	-	-	-	-	-	-	-	1		1	3,035	395,125
479,645	479,645	-	-	-	-	-	-	-	-	-	1	-	-		1	3,036	395,605
479,651	479,651	-	-	-	-	-	-	1	-	-	-	-	-		1	3,037	396,084
479,988	479,988	-	-	-	-	-	-	1	-	-	-	-	-		1	3,038	396,564
480,355	480,355	-	-	-	-	-	1	-	-	-	-	-	-		1	3,039	397,045
483,015	483,015	-	-	-	-	-	-	-	-	1	-	-	-		1	3,040	397,528
483,189	483,189	-	-	-	-	-	-	-	-	-	-	1	-		1	3,041	398,011
483,403	483,403	-	-	-	-	-	-	-	-	1	-	-	-		1	3,042	398,494
483,452	483,452	-	-	-	-	-	-	-	-	1	-	-	-		1	3,043	398,978
483,887	483,887	-	-	-	-	-	-	-	1	-	-	-	-		1	3,044	399,462
484,741	484,741	-	-	-	-	-	-	-	-	-	-	1	-		1	3,045	399,947
485,573	485,573	-	-	-	-	-	1	-	-	-	-	-	-		1	3,046	400,432
486,145	486,145	-	-	-	-	-	-	-	-	-	1	-	-		1	3,047	400,918
486,534	486,534	-	-	-	-	-	-	-	1	-	-	-	-		1	3,048	401,405
486,577	486,577	-	-	-	-	-	-	-	1	-	-	-	-		1	3,049	401,891
486,966	486,966	-	-	-	-	-	-	-	-	1	-	-	-		1	3,050	402,378
487,703	487,703	-	-	-	-	-	-	-	-	1	-	-	-		1	3,051	402,866
487,718	487,718	-	-	-	-	-	-	1	-	-	-	-	-		1	3,052	403,354
488,260	488,260	-	-	-	-	-	-	1	-	-	-	-	-		1	3,053	403,842
490,974	490,974	-	-	-	-	-	-	-	-	1	-	-	-		1	3,054	404,333
491,522	491,522	-	-	-	-	-	-	-	1	-	-	-	-		1	3,055	404,825

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
491,792	491,792	-	-	-	-	-	-	-	-	-	-	1	-	1	3,056	405,316
494,209	494,209	-	1	-	-	-	-	-	-	-	-	-	-	1	3,057	405,811
496,119	496,119	-	-	-	-	-	-	-	1	-	-	-	-	1	3,058	406,307
497,673	497,673	-	-	-	-	-	-	1	-	-	-	-	-	1	3,059	406,804
497,707	497,707	-	-	-	-	-	-	-	-	-	1	-	-	1	3,060	407,302
498,613	498,613	-	-	-	-	-	-	-	1	-	-	-	-	1	3,061	407,801
499,142	499,142	-	-	-	-	-	-	-	-	-	1	-	-	1	3,062	408,300
499,249	499,249	-	-	-	-	-	1	-	-	-	-	-	-	1	3,063	408,799
499,718	499,718	-	-	-	-	1	-	-	-	-	-	-	-	1	3,064	409,299
500,018	500,018	-	-	-	-	-	-	1	-	-	-	-	-	1	3,065	409,799
500,241	500,241	-	-	-	-	-	-	-	1	-	-	-	-	1	3,066	410,299
500,988	500,988	-	-	-	-	-	-	-	-	-	1	-	-	1	3,067	410,800
502,766	502,766	-	-	-	-	-	-	1	-	-	-	-	-	1	3,068	411,303
503,133	503,133	-	-	-	-	-	-	1	-	-	-	-	-	1	3,069	411,806
503,589	503,589	-	-	-	-	-	-	-	-	1	-	-	-	1	3,070	412,309
504,115	504,115	-	-	-	-	-	-	-	-	-	1	-	-	1	3,071	412,814
504,568	504,568	-	-	-	-	-	-	-	-	-	-	1	-	1	3,072	413,318
505,639	505,639	-	-	-	-	-	-	-	-	-	1	-	-	1	3,073	413,824
506,046	506,046	-	-	-	-	-	-	-	-	1	-	-	-	1	3,074	414,330
506,325	506,325	-	-	-	-	-	-	1	-	-	-	-	-	1	3,075	414,836
506,701	506,701	-	-	-	-	-	-	-	-	-	1	-	-	1	3,076	415,343
506,989	506,989	-	-	-	-	-	-	1	-	-	-	-	-	1	3,077	415,850
507,561	507,561	1	-	-	-	-	-	-	-	-	-	-	-	1	3,078	416,357
507,711	507,711	-	-	-	-	-	-	-	1	-	-	-	-	1	3,079	416,865
507,729	507,729	-	-	-	-	1	-	-	-	-	-	-	-	1	3,080	417,373
508,130	508,130	1	-	-	-	-	-	-	-	-	-	-	-	1	3,081	417,881
508,207	508,207	-	-	-	-	-	-	1	-	-	-	-	-	1	3,082	418,389
508,877	508,877	-	-	-	-	-	-	-	-	-	1	-	-	1	3,083	418,898
509,287	509,287	-	-	-	-	-	1	-	-	-	-	-	-	1	3,084	419,407
509,333	509,333	-	-	-	-	-	-	1	-	-	-	-	-	1	3,085	419,917
509,471	509,471	-	-	-	-	1	-	-	-	-	-	-	-	1	3,086	420,426
510,364	510,364	-	-	-	-	-	-	-	-	-	-	-	1	1	3,087	420,937
510,931	510,931	-	-	-	-	-	-	-	-	-	-	-	1	1	3,088	421,447
513,226	513,226	-	-	-	-	-	-	-	1	-	-	-	-	1	3,089	421,961
514,517	514,517	-	-	-	-	-	-	-	1	-	-	-	-	1	3,090	422,475
514,520	514,520	-	-	-	-	-	-	-	-	-	1	-	-	1	3,091	422,990
516,234	516,234	-	-	-	-	-	-	-	-	-	-	-	1	1	3,092	423,506
517,017	517,017	-	-	-	-	-	-	-	-	-	1	-	-	1	3,093	424,023
517,069	517,069	-	-	-	-	-	-	-	1	-	-	-	-	1	3,094	424,540
518,156	518,156	-	-	-	-	-	-	-	1	-	-	-	-	1	3,095	425,058

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
518,529	518,529	-	-	-	-	-	-	-	-	-	-	-	1	1	3,096	425,577
518,778	518,778	-	-	-	-	-	-	-	-	-	-	-	1	1	3,097	426,095
520,029	520,029	-	-	-	-	-	-	1	-	-	-	-	-	1	3,098	426,616
520,381	520,381	-	-	-	-	-	-	-	1	-	-	-	-	1	3,099	427,136
521,014	521,014	-	-	-	-	-	-	-	1	-	-	-	-	1	3,100	427,657
523,989	523,989	-	-	-	-	-	-	1	-	-	-	-	-	1	3,101	428,181
524,680	524,680	-	-	-	-	-	-	-	1	-	-	-	-	1	3,102	428,706
525,372	525,372	-	-	-	-	-	-	-	-	-	1	-	-	1	3,103	429,231
527,025	527,025	-	-	-	-	-	-	1	-	-	-	-	-	1	3,104	429,758
527,380	527,380	-	-	-	-	-	-	-	-	1	-	-	-	1	3,105	430,285
527,523	527,523	-	-	-	-	-	-	-	-	-	-	-	1	1	3,106	430,813
527,713	527,713	-	-	-	-	-	-	-	-	1	-	-	-	1	3,107	431,341
528,466	528,466	-	-	-	-	-	1	-	-	-	-	-	-	1	3,108	431,869
529,506	529,506	-	-	-	1	-	-	-	-	-	-	-	-	1	3,109	432,399
531,673	531,673	-	-	-	-	1	-	-	-	-	-	-	-	1	3,110	432,930
532,701	532,701	-	-	-	-	-	-	-	-	-	-	-	1	1	3,111	433,463
533,451	533,451	-	-	-	-	-	-	-	-	1	-	-	-	1	3,112	433,996
534,574	534,574	-	-	-	-	-	-	-	-	1	-	-	-	1	3,113	434,531
535,303	535,303	-	-	-	-	-	-	-	-	-	-	1	-	1	3,114	435,066
535,988	535,988	-	-	-	-	-	-	-	1	-	-	-	-	1	3,115	435,602
536,309	536,309	-	-	-	-	-	-	-	-	-	1	-	-	1	3,116	436,139
536,762	536,762	-	-	-	-	-	-	-	1	-	-	-	-	1	3,117	436,675
536,765	536,765	-	-	-	-	-	-	-	-	1	-	-	-	1	3,118	437,212
538,075	538,075	-	-	-	-	-	-	-	-	1	-	-	-	1	3,119	437,750
538,724	538,724	-	-	-	-	-	-	-	-	-	1	-	-	1	3,120	438,289
538,748	538,748	-	-	-	-	-	-	1	-	-	-	-	-	1	3,121	438,828
539,198	539,198	-	-	-	-	-	1	-	-	-	-	-	-	1	3,122	439,367
539,299	539,299	-	-	-	-	-	-	-	1	-	-	-	-	1	3,123	439,906
542,987	542,987	-	-	-	-	-	-	-	1	-	-	-	-	1	3,124	440,449
544,643	544,643	-	-	-	-	-	-	-	-	1	-	-	-	1	3,125	440,994
544,713	544,713	-	-	-	-	-	-	1	-	-	-	-	-	1	3,126	441,538
546,206	546,206	-	-	-	-	-	-	-	-	1	-	-	-	1	3,127	442,085
546,959	546,959	-	-	-	-	-	-	-	-	-	-	-	1	1	3,128	442,632
547,256	547,256	-	-	-	-	-	-	1	-	-	-	-	-	1	3,129	443,179
548,248	548,248	-	-	-	-	-	-	-	-	-	1	-	-	1	3,130	443,727
548,762	548,762	-	-	-	-	-	-	-	-	1	-	-	-	1	3,131	444,276
549,138	549,138	-	-	-	-	1	-	-	-	-	-	-	-	1	3,132	444,825
550,374	550,374	-	-	-	-	-	-	-	1	-	-	-	-	1	3,133	445,375
550,506	550,506	-	-	-	-	-	-	-	1	-	-	-	-	1	3,134	445,926
551,987	551,987	-	-	-	-	-	-	-	-	-	-	-	1	1	3,135	446,478

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
552,988	552,988	-	-	-	-	-	-	-	-	-	-	1	-	1	3,136	447,031
556,054	556,054	-	-	-	-	-	1	-	-	-	-	-	-	1	3,137	447,587
561,682	561,682	-	-	-	-	-	-	-	-	1	-	-	-	1	3,138	448,149
561,826	561,826	-	-	-	-	-	-	-	-	-	1	-	-	1	3,139	448,710
564,678	564,678	-	-	-	-	-	-	-	1	-	-	-	-	1	3,140	449,275
566,976	566,976	-	-	-	-	-	-	-	-	-	-	-	1	1	3,141	449,842
567,368	567,368	-	-	-	-	1	-	-	-	-	-	-	-	1	3,142	450,409
568,161	568,161	-	-	-	-	-	1	-	-	-	-	-	-	1	3,143	450,978
568,298	568,298	-	-	-	-	-	-	-	-	1	-	-	-	1	3,144	451,546
568,803	568,803	-	-	-	-	-	1	-	-	-	-	-	-	1	3,145	452,115
569,137	569,137	-	-	-	-	-	-	1	-	-	-	-	-	1	3,146	452,684
569,816	569,816	-	-	-	-	-	-	-	1	-	-	-	-	1	3,147	453,254
569,930	569,930	-	-	-	-	-	-	1	-	-	-	-	-	1	3,148	453,824
569,988	569,988	-	-	-	-	-	-	1	-	-	-	-	-	1	3,149	454,394
570,943	570,943	-	-	-	-	-	-	-	-	-	-	1	-	1	3,150	454,965
570,985	570,985	-	-	-	-	-	-	-	-	1	-	-	-	1	3,151	455,536
571,001	571,001	-	-	-	-	-	-	1	-	-	-	-	-	1	3,152	456,107
571,818	571,818	-	-	-	-	-	-	-	-	-	1	-	-	1	3,153	456,678
573,241	573,241	-	-	-	-	-	-	-	-	-	-	-	1	1	3,154	457,252
573,253	573,253	-	-	-	-	-	-	-	-	-	1	-	-	1	3,155	457,825
573,960	573,960	-	-	-	-	-	-	-	-	-	1	-	-	1	3,156	458,399
574,141	574,141	-	-	-	-	-	1	-	-	-	-	-	-	1	3,157	458,973
574,645	574,645	-	-	-	-	-	-	-	-	1	-	-	-	1	3,158	459,548
575,505	575,505	-	-	-	-	-	-	-	-	-	-	-	1	1	3,159	460,123
576,163	576,163	-	-	-	-	-	-	1	-	-	-	-	-	1	3,160	460,699
579,159	579,159	-	-	-	-	-	-	-	-	1	-	-	-	1	3,161	461,278
579,986	579,986	-	-	-	-	-	-	-	-	-	-	1	-	1	3,162	461,858
581,543	581,543	-	-	-	-	-	-	-	-	-	-	-	1	1	3,163	462,440
581,657	581,657	-	-	-	-	-	1	-	-	-	-	-	-	1	3,164	463,022
581,892	581,892	-	-	-	-	-	-	-	1	-	-	-	-	1	3,165	463,604
581,987	581,987	-	-	-	-	-	1	-	-	-	-	-	-	1	3,166	464,185
583,670	583,670	-	-	-	-	-	-	-	1	-	-	-	-	1	3,167	464,769
584,175	584,175	-	-	-	-	-	-	1	-	-	-	-	-	1	3,168	465,353
588,475	588,475	-	-	-	-	-	-	-	1	-	-	-	-	1	3,169	465,942
590,219	590,219	-	-	-	-	-	-	-	-	1	-	-	-	1	3,170	466,532
590,703	590,703	-	-	-	-	-	-	-	-	-	-	-	1	1	3,171	467,123
591,042	591,042	-	-	-	-	1	-	-	-	-	-	-	-	1	3,172	467,714
591,091	591,091	-	-	-	-	-	-	-	1	-	-	-	-	1	3,173	468,305
591,547	591,547	-	-	-	-	-	-	-	-	1	-	-	-	1	3,174	468,896
592,123	592,123	-	-	-	-	-	-	-	-	1	-	-	-	1	3,175	469,489

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year		Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
594,987	594,987	-	-	-	-	-	-	-	-	1	-	-	-		1	3,176	470,084
595,948	595,948	-	-	-	-	-		1	-	-	-	-	-		1	3,177	470,679
597,386	597,386	-	-	-	-	-	-	-	-	1	-	-	-		1	3,178	471,277
597,787	597,787	-	-	-	-	-	-	-	-	-	-	-		1	1	3,179	471,875
599,109	599,109	-	-	-	-	-	-	-	1	-	-	-	-		1	3,180	472,474
599,278	599,278	-	-	-	-	-	-	-	1	-	-	-	-		1	3,181	473,073
600,006	600,006	-	-	-	-	-	-	1	-	-	-	-	-		1	3,182	473,673
602,497	602,497	-	-	-	-	-	-	-	-	-	-	-		1	1	3,183	474,276
603,590	603,590	-	-	-	-	-	-	-	-	1	-	-	-		1	3,184	474,879
604,137	604,137	-	-	-	-	-	-	-	-	-	-	-		1	1	3,185	475,483
605,282	605,282	-	-	-	-	-	-	1	-	-	-	-	-		1	3,186	476,089
608,094	608,094	-	-	-	-	1	-	-	-	-	-	-	-		1	3,187	476,697
610,344	610,344	-	-	-	-	-	-	-	-	-	-		-	1	1	3,188	477,307
610,757	610,757	-	-	-	-	-	-	1	-	-	-	-	-		1	3,189	477,918
612,299	612,299	-	-	-	-	-	-	-	1	-	-	-	-		1	3,190	478,530
612,327	612,327	-	-	-	-	-	-	-	1	-	-	-	-		1	3,191	479,142
615,393	615,393	-	-	-	-	-	-	-	-	1	-	-	-		1	3,192	479,758
618,781	618,781	-	-	-	-	-	-	-	-	-	1	-	-		1	3,193	480,377
619,797	619,797	-	-	-	-	-	-	-	-	1	-	-	-		1	3,194	480,996
620,724	620,724	-	-	-	-	-	-	-	-	1	-	-	-		1	3,195	481,617
621,740	621,740	-	-	-	-	-	-	-	-	-	1	-	-		1	3,196	482,239
623,328	623,328	-	-	-	-	-	-	-	-	-	-	-		1	1	3,197	482,862
624,920	624,920	-	-	-	-	-	-	-	-	-	-		-	1	1	3,198	483,487
625,088	625,088	-	-	-	-	-	-	-	-	1	-	-	-		1	3,199	484,112
626,398	626,398	-	-	-	-	-	-	1	-	-	-	-	-		1	3,200	484,739
628,766	628,766	-	-	-	-	-	-	-	-	-	1	-	-		1	3,201	485,367
632,990	632,990	-	-	-	-	-	-	-	-	1	-	-	-		1	3,202	486,000
634,296	634,296	-	-	-	-	-	-	-	-	-	-		-	1	1	3,203	486,635
634,939	634,939	-	-	-	-	-	-	-	-	1	-	-	-		1	3,204	487,270
635,986	635,986	-	-	-	-	-	-	-	-	-	1	-	-		1	3,205	487,906
637,179	637,179	-	-	-	-	-	-	-	-	-	1	-	-		1	3,206	488,543
638,180	638,180	-	-	-	-	-	-	1	-	-	-	-	-		1	3,207	489,181
640,414	640,414	-	-	-	-	-	-	-	1	-	-	-	-		1	3,208	489,821
640,552	640,552	-	-	-	-	-	-	-	1	-	-	-	-		1	3,209	490,462
640,649	640,649	-	-	-	-	-	-	-	-	-	1	-	-		1	3,210	491,102
640,995	640,995	-	-	-	-	-	-	1	-	-	-	-	-		1	3,211	491,743
643,251	643,251	-	-	-	-	-	-	-	-	-	-		1	-	1	3,212	492,387
644,982	644,982	-	-	-	-	-	-	-	-	-	-	-		1	1	3,213	493,032
645,580	645,580	-	-	-	-	-	1	-	-	-	-	-	-		1	3,214	493,677
645,953	645,953	-	-	-	-	-	-	-	-	-	1	-	-		1	3,215	494,323

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
651,547	651,547	-	-	-	-	-	-	-	1	-	-	-	-	1	3,216	494,975
652,080	652,080	-	-	-	-	-	-	-	-	-	-	1	-	1	3,217	495,627
653,686	653,686	-	-	-	-	-	-	-	-	-	-	1	-	1	3,218	496,281
654,017	654,017	-	-	-	-	-	-	-	-	1	-	-	-	1	3,219	496,935
654,145	654,145	-	-	-	-	1	-	-	-	-	-	-	-	1	3,220	497,589
656,465	656,465	-	-	-	-	-	-	1	-	-	-	-	-	1	3,221	498,245
656,511	656,511	-	-	-	-	-	-	-	1	-	-	-	-	1	3,222	498,902
657,404	657,404	-	-	-	-	-	-	-	1	-	-	-	-	1	3,223	499,559
657,756	657,756	-	-	-	-	-	-	-	-	1	-	-	-	1	3,224	500,217
658,518	658,518	-	-	-	-	-	-	1	-	-	-	-	-	1	3,225	500,875
659,785	659,785	-	-	-	-	-	-	-	1	-	-	-	-	1	3,226	501,535
659,984	659,984	-	-	-	-	-	-	-	-	-	1	-	-	1	3,227	502,195
660,645	660,645	-	-	-	-	-	-	-	-	-	-	1	-	1	3,228	502,856
663,470	663,470	-	-	-	-	-	-	-	-	-	1	-	-	1	3,229	503,519
667,503	667,503	-	-	-	-	-	-	-	-	1	-	-	-	1	3,230	504,187
668,498	668,498	-	-	-	-	-	-	-	-	-	1	-	-	1	3,231	504,855
671,598	671,598	-	1	-	-	-	-	-	-	-	-	-	-	1	3,232	505,527
674,692	674,692	-	-	-	-	-	1	-	-	-	-	-	-	1	3,233	506,202
677,275	677,275	-	-	-	-	-	-	-	1	-	-	-	-	1	3,234	506,879
677,985	677,985	-	-	-	-	-	-	-	1	-	-	-	-	1	3,235	507,557
679,313	679,313	-	-	-	-	-	-	-	-	1	-	-	-	1	3,236	508,236
681,789	681,789	-	-	-	-	-	-	-	1	-	-	-	-	1	3,237	508,918
682,434	682,434	-	-	-	-	-	-	1	-	-	-	-	-	1	3,238	509,600
685,418	685,418	-	-	-	-	-	-	-	-	-	1	-	-	1	3,239	510,286
686,104	686,104	-	-	-	-	-	1	-	-	-	-	-	-	1	3,240	510,972
686,771	686,771	-	-	-	-	-	-	-	-	1	-	-	-	1	3,241	511,659
686,936	686,936	-	-	-	-	-	-	1	-	-	-	-	-	1	3,242	512,346
687,784	687,784	-	-	-	-	-	-	-	-	-	1	-	-	1	3,243	513,033
692,286	692,286	-	-	-	-	-	-	-	-	1	-	-	-	1	3,244	513,726
692,374	692,374	-	-	-	-	-	-	-	-	1	-	-	-	1	3,245	514,418
693,491	693,491	-	-	-	-	-	-	-	-	1	-	-	-	1	3,246	515,112
693,984	693,984	-	-	-	-	-	-	-	-	-	-	1	-	1	3,247	515,806
694,379	694,379	-	-	-	-	-	-	-	-	1	-	-	-	1	3,248	516,500
696,986	696,986	-	-	-	-	-	-	-	-	-	-	-	1	1	3,249	517,197
697,185	697,185	-	-	-	-	-	-	-	1	-	-	-	-	1	3,250	517,894
698,666	698,666	-	-	-	-	-	-	1	-	-	-	-	-	1	3,251	518,593
700,450	700,450	-	-	-	-	-	-	-	-	-	1	-	-	1	3,252	519,293
701,013	701,013	-	-	-	-	-	-	-	-	-	-	-	1	1	3,253	519,994
704,891	704,891	-	-	-	-	-	-	-	-	1	-	-	-	1	3,254	520,699
710,127	710,127	-	-	-	-	-	-	-	-	-	-	1	-	1	3,255	521,409

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year		Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
712,799	712,799	-	-	-	-	-	-	1	-	-	-	-	-		1	3,256	522,122
712,991	712,991	-	-	-	-	1	-	-	-	-	-	-	-		1	3,257	522,835
714,280	714,280	-	-	-	-	-	-	-	1	-	-	-	-		1	3,258	523,549
714,727	714,727	-	-	-	-	-	-	-	-	1	-	-	-		1	3,259	524,264
720,982	720,982	-	-	-	-	-	-	-	-	-	-	1	-		1	3,260	524,985
722,983	722,983	-	-	-	-	-	-	-	-	1	-	-	-		1	3,261	525,708
723,626	723,626	-	-	-	-	-	1	-	-	-	-	-	-		1	3,262	526,432
724,798	724,798	-	-	-	-	-	1	-	-	-	-	-	-		1	3,263	527,156
726,818	726,818	-	-	-	-	-	-	-	-	1	-	-	-		1	3,264	527,883
739,784	739,784	-	-	-	-	-	-	1	-	-	-	-	-		1	3,265	528,623
740,675	740,675	1	-	-	-	-	-	-	-	-	-	-	-		1	3,266	529,364
742,220	742,220	-	-	-	-	-	-	-	1	-	-	-	-		1	3,267	530,106
743,114	743,114	-	-	-	-	-	-	-	1	-	-	-	-		1	3,268	530,849
745,678	745,678	-	-	-	-	-	-	-	-	-	-	-	1		1	3,269	531,595
745,981	745,981	-	-	-	-	-	-	-	1	1	-	-	-		2	3,271	533,087
748,950	748,950	-	-	-	-	-	1	-	-	-	-	-	-		1	3,272	533,836
750,265	750,265	-	-	1	-	-	-	-	-	-	-	-	-		1	3,273	534,586
752,089	752,089	-	-	-	-	-	-	-	-	-	1	-	-		1	3,274	535,338
752,983	752,983	-	-	-	-	-	-	-	-	1	-	-	-		1	3,275	536,091
753,807	753,807	-	-	-	-	-	-	-	-	-	1	-	-		1	3,276	536,845
759,208	759,208	-	-	1	-	-	-	-	-	-	-	-	-		1	3,277	537,604
763,994	763,994	1	-	-	-	-	-	-	-	-	-	-	-		1	3,278	538,368
765,845	765,845	-	-	-	-	-	1	-	-	-	-	-	-		1	3,279	539,134
768,587	768,587	-	-	-	-	-	-	-	-	-	-	-	1		1	3,280	539,902
769,325	769,325	-	-	-	-	-	-	-	-	1	-	-	-		1	3,281	540,672
772,058	772,058	-	1	-	-	-	-	-	-	-	-	-	-		1	3,282	541,444
773,401	773,401	-	-	-	-	-	-	-	-	-	-	1	-		1	3,283	542,217
773,983	773,983	-	-	-	-	-	-	-	-	-	1	-	-		1	3,284	542,991
776,712	776,712	-	-	-	-	1	-	-	-	-	-	-	-		1	3,285	543,768
780,899	780,899	-	-	-	-	-	-	1	-	-	-	-	-		1	3,286	544,549
784,733	784,733	-	-	-	-	-	-	-	-	-	-	-	1		1	3,287	545,333
787,799	787,799	-	-	-	-	-	-	-	-	-	-	-	1		1	3,288	546,121
788,699	788,699	-	-	-	-	-	-	-	-	-	-	-	1		1	3,289	546,910
799,016	799,016	-	-	-	-	-	1	-	-	-	-	-	-		1	3,290	547,709
800,169	800,169	-	-	-	-	-	-	1	-	-	-	-	-		1	3,291	548,509
803,325	803,325	-	-	-	-	-	-	1	-	-	-	-	-		1	3,292	549,312
808,285	808,285	-	-	-	-	-	-	-	-	1	-	-	-		1	3,293	550,121
809,782	809,782	-	-	-	-	-	1	-	-	-	-	-	-		1	3,294	550,931
810,513	810,513	-	-	-	-	-	-	-	-	1	-	-	-		1	3,295	551,741
812,242	812,242	-	-	-	-	-	-	1	-	-	-	-	-		1	3,296	552,553

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year		Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
816,478	816,478	-	-	-	-	-	-	-	-	-	-	1	-		1	3,297	553,370
820,150	820,150	1	-	-	-	-	-	-	-	-	-	-	-		1	3,298	554,190
821,154	821,154	-	-	-	-	-	-	-	-	-	-	-	1		1	3,299	555,011
822,861	822,861	-	-	-	-	-	-	-	-	-	1	-	-		1	3,300	555,834
827,724	827,724	-	-	-	-	-	-	-	-	-	1	-	-		1	3,301	556,662
831,507	831,507	-	-	-	-	-	-	-	1	-	-	-	-		1	3,302	557,493
831,849	831,849	-	-	-	-	-	-	-	-	-	-	1	-		1	3,303	558,325
832,345	832,345	-	-	-	1	-	-	-	-	-	-	-	-		1	3,304	559,157
833,040	833,040	-	-	-	-	-	1	-	-	-	-	-	-		1	3,305	559,990
839,824	839,824	-	-	-	-	-	-	-	1	-	-	-	-		1	3,306	560,830
845,615	845,615	-	-	-	-	-	-	-	-	-	-	-	1		1	3,307	561,676
846,875	846,875	-	-	-	-	-	-	-	-	1	-	-	-		1	3,308	562,523
847,328	847,328	-	-	-	-	-	-	1	-	-	-	-	-		1	3,309	563,370
847,371	847,371	-	-	-	-	-	-	-	1	-	-	-	-		1	3,310	564,217
847,845	847,845	-	-	-	-	-	-	1	-	-	-	-	-		1	3,311	565,065
849,122	849,122	1	-	-	-	-	-	-	-	-	-	-	-		1	3,312	565,914
849,363	849,363	-	-	-	-	-	-	-	-	-	-	1	-		1	3,313	566,764
849,978	849,978	-	-	-	-	-	1	-	-	-	-	-	-		1	3,314	567,614
853,807	853,807	-	-	-	-	-	-	-	-	-	1	-	-		1	3,315	568,468
857,072	857,072	-	-	-	-	-	-	-	1	-	-	-	-		1	3,316	569,325
863,881	863,881	-	-	-	-	-	1	-	-	-	-	-	-		1	3,317	570,188
866,987	866,987	-	-	-	-	-	-	-	-	-	-	1	-		1	3,318	571,055
869,748	869,748	-	-	-	-	-	-	-	-	-	1	-	-		1	3,319	571,925
884,762	884,762	-	-	-	-	-	-	-	1	-	-	-	-		1	3,320	572,810
890,839	890,839	-	1	-	-	-	-	-	-	-	-	-	-		1	3,321	573,701
891,506	891,506	-	-	-	-	-	-	-	1	-	-	-	-		1	3,322	574,592
902,196	902,196	-	-	-	-	-	-	-	-	-	-	-	1		1	3,323	575,495
904,773	904,773	-	-	-	-	-	-	1	-	-	-	-	-		1	3,324	576,399
910,560	910,560	-	-	-	-	-	-	-	1	-	-	-	-		1	3,325	577,310
913,886	913,886	-	-	-	-	-	-	-	-	1	-	-	-		1	3,326	578,224
919,162	919,162	-	-	-	-	-	1	-	-	-	-	-	-		1	3,327	579,143
922,124	922,124	-	-	-	-	-	1	-	-	-	-	-	-		1	3,328	580,065
930,292	930,292	-	-	-	-	-	-	-	1	-	-	-	-		1	3,329	580,995
930,326	930,326	1	-	-	-	-	-	-	-	-	-	-	-		1	3,330	581,926
931,348	931,348	-	-	-	-	-	-	-	-	-	-	1	-		1	3,331	582,857
931,611	931,611	-	-	-	-	-	1	-	-	-	-	-	-		1	3,332	583,789
934,463	934,463	-	-	-	-	-	-	-	1	-	-	-	-		1	3,333	584,723
937,977	937,977	-	-	-	-	-	-	-	-	-	1	-	-		1	3,334	585,661
942,077	942,077	-	-	-	-	-	-	-	-	-	1	-	-		1	3,335	586,603
953,994	953,994	-	-	-	-	-	-	1	-	-	-	-	-		1	3,336	587,557

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
956,966	956,966	-	-	-	-	-	-	-	-	-	-	1	-	1	3,337	588,514
962,994	962,994	-	-	-	-	-	-	-	-	-	-	1	-	1	3,338	589,477
963,102	963,102	-	-	-	-	-	1	-	-	-	-	-	-	1	3,339	590,440
963,662	963,662	-	-	-	-	-	-	-	1	-	-	-	-	1	3,340	591,404
970,403	970,403	-	-	-	-	-	-	-	1	-	-	-	-	1	3,341	592,374
973,219	973,219	-	-	-	-	-	-	-	-	-	1	-	-	1	3,342	593,347
982,733	982,733	-	-	-	-	-	-	1	-	-	-	-	-	1	3,343	594,330
983,094	983,094	-	-	-	-	-	-	-	-	-	1	-	-	1	3,344	595,313
1,003,121	1,003,121	-	-	-	-	-	-	-	-	-	1	-	-	1	3,345	596,316
1,012,748	1,012,748	-	-	-	-	-	-	-	-	1	-	-	-	1	3,346	597,329
1,024,356	1,024,356	-	-	-	-	-	-	-	-	1	-	-	-	1	3,347	598,354
1,029,696	1,029,696	-	-	-	-	-	-	-	-	-	1	-	-	1	3,348	599,383
1,037,925	1,037,925	-	-	-	-	-	-	-	-	-	-	1	-	1	3,349	600,421
1,040,787	1,040,787	-	-	-	-	-	1	-	-	-	-	-	-	1	3,350	601,462
1,043,011	1,043,011	-	-	-	-	-	-	-	-	-	-	-	1	1	3,351	602,505
1,051,121	1,051,121	-	-	-	-	-	-	-	-	1	-	-	-	1	3,352	603,556
1,066,058	1,066,058	-	-	-	-	-	-	-	-	-	-	1	-	1	3,353	604,622
1,071,016	1,071,016	-	-	-	-	-	-	-	-	1	-	-	-	1	3,354	605,693
1,076,375	1,076,375	-	-	-	-	-	-	-	-	-	1	-	-	1	3,355	606,770
1,087,921	1,087,921	-	-	-	-	-	-	-	-	1	-	-	-	1	3,356	607,857
1,089,283	1,089,283	-	-	-	-	-	-	-	-	1	-	-	-	1	3,357	608,947
1,089,974	1,089,974	-	-	-	-	-	-	1	-	-	-	-	-	1	3,358	610,037
1,095,440	1,095,440	-	-	-	-	-	-	-	-	-	-	1	-	1	3,359	611,132
1,121,813	1,121,813	-	-	-	-	-	-	-	1	-	-	-	-	1	3,360	612,254
1,123,689	1,123,689	-	-	-	-	-	-	-	-	1	-	-	-	1	3,361	613,378
1,135,389	1,135,389	-	-	-	-	-	-	-	-	-	-	1	-	1	3,362	614,513
1,136,650	1,136,650	-	-	-	-	-	-	-	-	1	-	-	-	1	3,363	615,650
1,138,862	1,138,862	-	-	-	-	-	-	-	1	-	-	-	-	1	3,364	616,789
1,139,842	1,139,842	-	-	-	-	-	-	-	-	1	-	-	-	1	3,365	617,928
1,155,235	1,155,235	-	-	-	-	-	-	-	-	-	1	-	-	1	3,366	619,084
1,169,563	1,169,563	-	-	-	-	-	-	-	-	-	-	-	1	1	3,367	620,253
1,173,688	1,173,688	-	-	-	-	-	-	-	-	1	-	-	-	1	3,368	621,427
1,177,584	1,177,584	-	-	-	-	-	-	-	1	-	-	-	-	1	3,369	622,604
1,181,868	1,181,868	-	-	-	-	-	-	1	-	-	-	-	-	1	3,370	623,786
1,182,887	1,182,887	-	-	-	-	-	-	-	-	1	-	-	-	1	3,371	624,969
1,182,918	1,182,918	-	-	-	-	-	-	-	1	-	-	-	-	1	3,372	626,152
1,223,972	1,223,972	-	-	-	-	-	-	-	-	1	-	-	-	1	3,373	627,376
1,224,737	1,224,737	-	-	-	-	-	-	-	-	1	-	-	-	1	3,374	628,601
1,276,936	1,276,936	-	-	-	-	-	-	-	-	-	-	1	-	1	3,375	629,878
1,297,605	1,297,605	-	-	-	-	-	-	-	-	-	1	-	-	1	3,376	631,175

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Irrigation

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
1,305,482	1,305,482	-	-	-	-	-	-	-	-	1	-	-	-	1	3,377	632,481
1,310,960	1,310,960	-	-	-	-	-	-	-	-	-	-	-	1	1	3,378	633,792
1,320,887	1,320,887	-	-	-	-	-	-	-	-	1	-	-	-	1	3,379	635,113
1,323,525	1,323,525	-	-	-	-	-	-	-	-	1	-	-	-	1	3,380	636,436
1,348,412	1,348,412	-	-	-	-	-	-	-	-	-	1	-	-	1	3,381	637,785
1,349,669	1,349,669	-	-	-	-	-	-	-	-	1	-	-	-	1	3,382	639,134
1,353,216	1,353,216	-	-	-	-	-	-	-	-	-	1	-	-	1	3,383	640,488
1,366,256	1,366,256	-	-	-	-	-	-	-	-	-	1	-	-	1	3,384	641,854
1,381,677	1,381,677	-	-	-	-	-	-	-	-	1	-	-	-	1	3,385	643,235
1,508,032	1,508,032	-	-	-	-	-	-	1	-	-	-	-	-	1	3,386	644,743
1,534,170	1,534,170	-	-	-	-	-	-	1	-	-	-	-	-	1	3,387	646,278
1,536,612	1,536,612	-	-	-	-	-	-	-	-	-	-	-	-	1	3,388	647,814
1,551,256	1,551,256	-	-	-	-	-	-	-	1	-	-	-	-	1	3,389	649,366
1,593,806	1,593,806	-	-	-	-	-	-	-	1	-	-	-	-	1	3,390	650,959
1,689,951	1,689,951	-	-	-	-	-	-	-	1	-	-	-	-	1	3,391	652,649
1,814,109	1,814,109	-	-	-	-	-	-	-	1	-	-	-	-	1	3,392	654,463
2,103,969	2,103,969	-	-	-	-	-	-	-	1	-	-	-	-	1	3,393	656,567
2,112,599	2,112,599	-	-	-	-	-	-	-	1	-	-	-	-	1	3,394	658,680
2,127,995	2,127,995	-	-	-	-	-	-	1	-	-	-	-	-	1	3,395	660,808
2,512,800	2,512,800	-	-	-	-	-	-	-	1	-	-	-	-	1	3,396	663,321
-														-	3,396	663,321
Totals		280	277	281	283	289	277	248	324	281	294	278	284	3,396		

Average Usage	194,541
Median Usage	109,320
Average # Customers	283
Change in Number of Customers	4

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 4 Inch Irrigation

Exhibit
Schedule H-5
Page 18
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	2	2	2	2	1	3	3	4	2	2	3	1	27	27	-
1	1,000	-	-	-	-	1	-	-	-	-	-	-	-	1	28	1
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28	1
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28	1
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28	1
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28	1
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28	1
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28	1
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28	1
8,001	9,000	-	-	-	1	-	-	-	-	-	-	-	-	1	29	9
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	29	9
10,001	11,000	-	1	-	-	-	-	-	-	-	-	-	-	1	30	20
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	30	20
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	30	20
13,001	14,000	1	-	-	-	-	-	-	-	-	-	-	-	1	31	33
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	31	33
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	31	33
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	31	33
17,001	18,000	-	-	1	-	-	-	-	-	-	-	-	-	1	32	51
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	51
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	51
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	51
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	1	1	33	72
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	33	72
23,001	24,000	-	-	1	-	-	-	-	-	-	-	-	-	1	34	96
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	34	96
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	34	96
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	34	96
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	34	96
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	34	96
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	34	96
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	34	96
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	34	96
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	34	96
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	34	96
34,001	35,000	-	-	-	-	-	-	-	-	1	1	-	-	2	36	165
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	165
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	165
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	165
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	165

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 4 Inch Irrigation

Exhibit
Schedule H-5
Page 18
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,001	40,000	-	-	-	1	-	-	-	-	-	-	-	-	1	37	204
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	37	204
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	37	204
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	37	204
43,001	44,000	-	-	-	-	1	-	-	-	-	-	-	-	1	38	248
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	38	248
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	38	248
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	38	248
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	38	248
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	38	248
49,001	50,000	-	-	-	-	-	-	-	-	-	-	1	-	1	39	297
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	39	297
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	39	297
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	39	297
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	39	297
54,001	55,000	-	-	-	-	-	-	-	-	-	-	1	-	1	40	352
55,001	56,000	-	-	-	-	-	-	-	1	-	-	-	-	1	41	407
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	41	407
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	41	407
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	41	407
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	41	407
60,001	61,000	-	-	-	-	-	-	-	-	1	-	-	-	1	42	468
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	468
62,001	63,000	-	-	-	-	-	-	-	1	-	-	-	-	1	43	530
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	43	530
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	43	530
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	43	530
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	43	530
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	43	530
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	43	530
69,001	70,000	-	-	-	-	-	1	-	-	-	-	-	-	1	44	600
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	1	1	45	670
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	45	670
72,001	73,000	-	1	-	-	-	-	-	-	-	-	-	-	1	46	743
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	46	743
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	46	743
75,001	76,000	-	-	-	-	-	-	-	-	-	1	-	-	1	47	818
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	818
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	818
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	818

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 4 Inch Irrigation

Exhibit
Schedule H-5
Page 18
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	818
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	818
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47	818
82,001	83,000	-	-	-	-	-	-	1	-	-	-	-	-	1	48	901
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	901
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	901
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	901
86,001	87,000	1	-	-	-	1	-	-	-	-	-	-	-	2	50	1,074
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	50	1,074
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	50	1,074
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	50	1,074
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	50	1,074
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	50	1,074
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	50	1,074
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	50	1,074
94,001	95,000	-	-	-	1	-	-	-	-	-	-	-	-	1	51	1,168
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	51	1,168
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	51	1,168
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	51	1,168
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	51	1,168
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	51	1,168
691,169	691,169	1	-	-	-	-	-	-	-	-	-	-	-	1	52	1,859
212,159	212,159	1	-	-	-	-	-	-	-	-	-	-	-	1	53	2,071
252,561	252,561	1	-	-	-	-	-	-	-	-	-	-	-	1	54	2,324
183,983	183,983	-	1	-	-	-	-	-	-	-	-	-	-	1	55	2,508
102,424	102,424	-	1	-	-	-	-	-	-	-	-	-	-	1	56	2,610
211,400	211,400	-	1	-	-	-	-	-	-	-	-	-	-	1	57	2,822
103,997	103,997	-	-	1	-	-	-	-	-	-	-	-	-	1	58	2,926
183,711	183,711	-	-	1	-	-	-	-	-	-	-	-	-	1	59	3,109
249,449	249,449	-	-	1	-	-	-	-	-	-	-	-	-	1	60	3,359
400,492	400,492	-	-	-	1	-	-	-	-	-	-	-	-	1	61	3,759
315,419	315,419	-	-	-	1	-	-	-	-	-	-	-	-	1	62	4,075
611,660	611,660	-	-	-	-	1	-	-	-	-	-	-	-	1	63	4,686
687,711	687,711	-	-	-	-	1	-	-	-	-	-	-	-	1	64	5,374
129,001	129,001	-	-	-	-	-	1	1	-	-	-	-	-	2	66	5,632
1,136,604	1,136,604	-	-	-	-	-	1	-	-	-	-	-	-	1	67	6,769
1,196,928	1,196,928	-	-	-	-	-	1	-	-	-	-	-	-	1	68	7,966
1,062,812	1,062,812	-	-	-	-	-	-	1	-	-	-	-	-	1	69	9,028
1,535,239	1,535,239	-	-	-	-	-	-	1	-	-	-	-	-	1	70	10,564
1,077,253	1,077,253	-	-	-	-	-	-	-	1	-	-	-	-	1	71	11,641

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 4 Inch Irrigation

Exhibit
Schedule H-5
Page 18
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year		Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
1,350,254	1,350,254	-	-	-	-	-	-	-	1	-	-	-	-		1	72	12,991
823,673	823,673	-	-	-	-	-	-	-	-	1	-	-	-		1	73	13,815
1,376,313	1,376,313	-	-	-	-	-	-	-	-	1	-	-	-		1	74	15,191
524,877	524,877	-	-	-	-	-	-	-	-	-	1	-	-		1	75	15,716
1,063,360	1,063,360	-	-	-	-	-	-	-	-	-	1	-	-		1	76	16,779
12,711,578	12,711,578	-	-	-	-	-	-	-	-	-	-	1	-		1	77	29,491
834,558	834,558	-	-	-	-	-	-	-	-	-	-	1	-		1	78	30,326
1,004,223	1,004,223	-	-	-	-	-	-	-	-	-	-	1	-		1	79	31,330
274,406	274,406	-	-	-	-	-	-	-	-	-	-	-	1		1	80	31,604
586,927	586,927	-	-	-	-	-	-	-	-	-	-	-	1		1	81	32,191
612,265	612,265	-	-	-	-	-	-	-	-	-	-	-	1		1	82	32,803
510,616	510,616	-	-	-	-	-	-	-	-	-	-	-	1		1	83	33,314
724,489	724,489	-	-	-	-	-	-	-	-	-	-	-	1		1	84	34,039
5,169,287	5,169,287							1							1	85	39,208
5,169,287	5,169,287								1						1	86	44,377
5,169,287	5,169,287									1					1	87	49,546
5,169,287	5,169,287										1				1	88	54,716
5,169,287	5,169,287											1			1	89	59,885
5,169,287	5,169,287												1		1	90	65,054
595,200	595,200	1													1	91	65,649
595,200	595,200		1												1	92	66,245
595,200	595,200			1											1	93	66,840
595,200	595,200				1										1	94	67,435
595,200	595,200					1									1	95	68,030
595,200	595,200						1								1	96	68,625
595,200	595,200							1							1	97	69,221
595,200	595,200								1						1	98	69,816
595,200	595,200									1					1	99	70,411
595,200	595,200										1				1	100	71,006
	-													-		100	71,006
	-													-		100	71,006
	-													-		100	
Totals		8	8	8	8	7	8	9	10	8	8	9	9	100			

Average Usage	710,062
Median Usage	90,500
Average # Customers	8
Change in Number of Customers	1

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 6 Inch Irrigation

Exhibit
Schedule H-5
Page 19
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	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	-	-	-	-	-	-	-	-	-	-	2	2	5
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 6 Inch Irrigation

Exhibit
Schedule H-5
Page 19
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 6 Inch Irrigation

Exhibit
Schedule H-5
Page 19
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	5
394,999	394,999	-	-	1	-	-	-	-	-	-	-	-	-	1	3	400
1,034,982	1,034,982	-	-	-	1	-	-	-	-	-	-	-	-	1	4	1,435
1,324,974	1,324,974	1	-	-	-	-	-	-	-	-	-	-	-	1	5	2,760
1,342,974	1,342,974	-	-	-	-	-	-	-	-	-	-	-	1	1	6	4,103
1,380,974	1,380,974	-	-	-	-	1	-	-	-	-	-	-	-	1	7	5,484
2,243,953	2,243,953	-	-	-	-	-	-	-	-	-	-	1	-	1	8	7,728
2,313,951	2,313,951	-	-	-	-	-	1	-	-	-	-	-	-	1	9	10,042
2,618,944	2,618,944	-	-	-	-	-	-	-	-	-	1	-	-	1	10	12,661
4,016,908	4,016,908	-	-	-	-	-	-	-	-	1	-	-	-	1	11	16,678
4,122,907	4,122,907	-	-	-	-	-	-	-	1	-	-	-	-	1	12	20,801
4,451,899	4,451,899	-	-	-	-	-	-	1	-	-	-	-	-	1	13	25,252
	-													-	13	25,252
Totals		2	1	1	1	1	1	1	1	1	1	1	1	13		

Average Usage	1,942,497
Median Usage	1,380,974
Average # Customers	1
Change in Number of Customers	(1)

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 Inch Residential Multi-Family

Exhibit
Schedule H-5
Page 20
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	1,000	1	1	1	1	1	-	1	-	1	1	1	2	11	11	6
1,001	2,000	-	-	-	-	-	1	-	-	1	1	1	-	4	15	12
2,001	3,000	2	3	-	2	1	1	-	3	1	1	1	1	16	31	52
3,001	4,000	1	1	3	1	1	-	3	-	-	1	1	-	12	43	94
4,001	5,000	-	-	-	1	1	2	1	1	1	1	-	-	8	51	130
5,001	6,000	1	-	1	-	-	-	-	-	-	-	1	2	5	56	157
6,001	7,000	-	-	-	-	1	-	-	-	1	-	-	-	2	58	170
7,001	8,000	-	-	-	-	-	-	-	-	-	1	-	-	1	59	178
8,001	9,000	-	-	-	-	-	1	-	-	-	-	-	-	1	60	186
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 Inch Residential Multi-Family

Exhibit
Schedule H-5
Page 20
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 Inch Residential Multi-Family

Exhibit
Schedule H-5
Page 20
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	186
	-													-	60	186
	-													-	60	186
	-													-	60	186
Totals		5	5	5	5	5	5	5	4	5	6	5	5	60		

Average Usage	3,101
Median Usage	2,500
Average # Customers	5
Change in Number of Customers	-

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 1/2 Inch Residential Multi-Family

Exhibit
Schedule H-5
Page 21
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	1	1	1	-	-	-	-	-	-	-	-	-	3	3	-
1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
1,001	2,000	-	2	-	1	-	-	-	-	-	-	-	1	4	7	6
2,001	3,000	-	-	1	1	1	1	-	-	-	-	-	-	4	11	16
3,001	4,000	2	2	2	3	3	2	1	3	2	6	3	1	30	41	121
4,001	5,000	4	7	2	4	3	5	6	6	3	7	4	5	56	97	373
5,001	6,000	9	6	10	6	5	6	4	7	8	7	9	9	86	183	846
6,001	7,000	5	6	3	3	4	6	5	7	8	5	3	4	59	242	1,230
7,001	8,000	4	5	5	2	3	3	6	7	3	7	7	7	59	301	1,672
8,001	9,000	5	1	6	6	2	4	8	4	5	2	5	8	56	357	2,148
9,001	10,000	2	4	3	6	4	5	2	1	3	-	2	3	35	392	2,481
10,001	11,000	6	3	6	7	7	3	2	4	3	3	2	4	50	442	3,006
11,001	12,000	3	1	2	1	5	4	-	2	1	1	3	2	25	467	3,293
12,001	13,000	-	5	1	-	2	2	2	-	3	1	1	1	18	485	3,518
13,001	14,000	1	-	3	-	2	-	2	2	1	2	2	2	17	502	3,748
14,001	15,000	2	3	1	2	-	1	2	3	2	2	2	-	20	522	4,038
15,001	16,000	2	-	-	3	1	3	-	-	3	1	-	2	15	537	4,270
16,001	17,000	1	2	-	2	2	1	2	2	-	1	3	1	17	554	4,551
17,001	18,000	1	1	1	-	-	1	-	-	-	1	1	1	7	561	4,673
18,001	19,000	-	2	1	-	1	1	2	-	-	2	-	1	10	571	4,858
19,001	20,000	-	1	1	-	2	1	-	1	1	1	-	1	9	580	5,034
20,001	21,000	1	-	-	2	-	-	1	-	-	-	1	-	5	585	5,136
21,001	22,000	1	-	1	-	1	-	-	1	1	1	-	-	6	591	5,265
22,001	23,000	-	-	1	2	-	-	1	1	1	-	-	1	7	598	5,423
23,001	24,000	-	-	-	-	1	1	3	-	-	-	-	-	5	603	5,540
24,001	25,000	-	-	-	-	1	-	-	-	-	1	-	-	2	605	5,589
25,001	26,000	-	-	-	-	-	1	-	-	-	-	-	-	1	606	5,615
26,001	27,000	-	-	-	-	1	-	-	-	-	-	-	-	1	607	5,641
27,001	28,000	-	-	-	-	-	-	-	-	1	-	-	-	1	608	5,669
28,001	29,000	-	1	-	-	-	-	-	-	-	-	-	-	1	609	5,697
29,001	30,000	-	-	-	-	-	-	-	1	-	-	1	-	2	611	5,756
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	611	5,756
31,001	32,000	-	-	-	-	-	-	-	-	-	1	-	-	1	612	5,788
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	612	5,788
33,001	34,000	-	-	-	1	-	-	-	1	-	-	-	-	2	614	5,855
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	614	5,855
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	614	5,855
36,001	37,000	-	1	1	-	-	-	-	-	1	-	-	-	3	617	5,964
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	617	5,964
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	1	1	618	6,003

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 1/2 Inch Residential Multi-Family

Exhibit
Schedule H-5
Page 21
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,001	40,000	-	-	-	-	-	-	-	-	1	-	-	-	1	619	6,042
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	619	6,042
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	619	6,042
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	619	6,042
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	619	6,042
44,001	45,000	-	-	-	-	-	1	-	-	-	-	-	-	1	620	6,087
45,001	46,000	-	1	-	-	-	-	-	-	-	-	-	-	1	621	6,132
46,001	47,000	1	-	-	-	-	-	-	-	-	-	-	-	1	622	6,179
47,001	48,000	-	-	1	-	-	-	-	-	-	-	-	-	1	623	6,226
48,001	49,000	1	-	-	-	-	-	-	-	-	-	-	-	1	624	6,275
49,001	50,000	1	-	-	-	-	1	-	-	-	-	-	-	2	626	6,374
50,001	51,000	-	-	-	-	-	-	-	1	-	-	-	-	1	627	6,424
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	627	6,424
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	627	6,424
53,001	54,000	-	-	-	-	-	-	1	-	1	-	-	-	2	629	6,531
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	629	6,531
55,001	56,000	-	1	-	-	-	-	-	-	-	-	-	-	1	630	6,587
56,001	57,000	-	-	-	-	1	-	-	-	-	-	-	-	1	631	6,643
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	631	6,643
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	631	6,643
59,001	60,000	-	-	-	-	-	-	1	-	-	-	-	-	1	632	6,703
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	632	6,703
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	632	6,703
62,001	63,000	-	1	1	-	1	-	-	-	-	-	-	-	3	635	6,890
63,001	64,000	-	-	-	-	-	-	-	1	-	-	1	-	2	637	7,017
64,001	65,000	-	-	1	-	-	-	-	-	-	1	-	-	2	639	7,146
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	639	7,146
66,001	67,000	1	-	-	-	-	-	-	-	-	-	-	-	1	640	7,213
67,001	68,000	-	-	-	1	-	-	1	-	-	-	-	-	2	642	7,348
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	642	7,348
69,001	70,000	-	-	-	-	-	1	-	-	-	-	-	1	2	644	7,487
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	644	7,487
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	644	7,487
72,001	73,000	-	-	-	-	-	-	-	-	-	-	1	-	1	645	7,559
73,001	74,000	-	-	-	-	-	1	-	-	-	-	-	-	1	646	7,633
74,001	75,000	-	-	-	-	-	-	-	-	-	1	-	-	1	647	7,707
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	647	7,707
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	647	7,707
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	647	7,707
78,001	79,000	1	-	-	-	-	-	-	-	1	-	-	-	2	649	7,864

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 1/2 Inch Residential Multi-Family

Exhibit
Schedule H-5
Page 21
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
79,001	80,000	-	-	-	-	1	-	-	-	-	-	-	-	1	650	7,944
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	650	7,944
81,001	82,000	-	-	-	-	-	-	-	1	-	-	-	-	1	651	8,025
82,001	83,000	-	-	-	1	-	-	-	-	-	-	1	-	2	653	8,190
83,001	84,000	-	1	-	-	-	-	-	-	-	-	-	-	1	654	8,274
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	1	1	655	8,358
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	655	8,358
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	655	8,358
87,001	88,000	-	-	-	-	-	-	-	-	-	-	1	-	1	656	8,446
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	656	8,446
89,001	90,000	-	-	-	1	-	-	-	-	-	1	-	-	2	658	8,625
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	658	8,625
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	658	8,625
92,001	93,000	-	-	-	-	-	-	-	-	-	1	-	-	1	659	8,717
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	659	8,717
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	659	8,717
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	659	8,717
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	659	8,717
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	659	8,717
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	659	8,717
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	659	8,717
122,215	122,215	1	-	-	-	-	-	-	-	-	-	-	-	1	660	8,840
107,584	107,584	-	-	1	-	-	-	-	-	-	-	-	-	1	661	8,947
111,217	111,217	-	-	1	-	-	-	-	-	-	-	-	-	1	662	9,058
177,386	177,386	-	-	-	1	-	-	-	-	-	-	-	-	1	663	9,236
718,039	718,039	-	-	-	-	1	-	-	-	-	-	-	-	1	664	9,954
150,015	150,015	-	-	-	-	1	-	-	-	-	-	-	-	1	665	10,104
110,807	110,807	-	-	-	-	1	-	-	-	-	-	-	-	1	666	10,215
149,198	149,198	-	-	-	-	-	1	-	-	-	-	-	-	1	667	10,364
139,904	139,904	-	-	-	-	-	1	-	-	-	-	-	-	1	668	10,504
158,455	158,455	-	-	-	-	-	1	-	-	-	-	-	-	1	669	10,662
172,554	172,554	-	-	-	-	-	-	1	-	-	-	-	-	1	670	10,835
140,124	140,124	-	-	-	-	-	-	1	-	-	-	-	-	1	671	10,975
136,556	136,556	-	-	-	-	-	-	-	1	-	-	-	-	1	672	11,111
131,690	131,690	-	-	-	-	-	-	-	1	-	-	-	-	1	673	11,243
184,507	184,507	-	-	-	-	-	-	-	1	-	-	-	-	1	674	11,428
144,739	144,739	-	-	-	-	-	-	-	1	-	-	-	-	1	675	11,572
209,608	209,608	-	-	-	-	-	-	-	-	1	-	-	-	1	676	11,782
179,657	179,657	-	-	-	-	-	-	-	-	1	-	-	-	1	677	11,962
125,055	125,055	-	-	-	-	-	-	-	-	1	-	-	-	1	678	12,087

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 1/2 Inch Residential Multi-Family

Exhibit
Schedule H-5
Page 21
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
119,997	119,997	-	-	-	-	-	-	-	-	1	-	-	-	1	679	12,207
122,549	122,549	-	-	-	-	-	-	-	-	-	1	-	-	1	680	12,329
128,033	128,033	-	-	-	-	-	-	-	-	-	-	1	-	1	681	12,457
116,456	116,456	-	-	-	-	-	-	-	-	-	-	1	-	1	682	12,574
117,157	117,157	-	-	-	-	-	-	-	-	-	-	-	1	1	683	12,691
151,572	151,572	-	-	-	-	-	-	-	-	-	-	-	1	1	684	12,842
	-													-	684	12,842
	-													-	684	12,842
	-													-	684	12,842
	-													-	684	12,842
	-													-	684	12,842
	-													-	684	12,842
														-	684	
Totals		56	58	57	56	57	58	54	60	57	57	55	59	684		

Average Usage	18,775
Median Usage	8,500
Average # Customers	57
Change in Number of Customers	3

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Residential Multi-Family

Exhibit
Schedule H-5
Page 22
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	9	7	10	9	7	8	9	8	8	6	15	3	99	99	-
1	1,000	4	-	2	2	1	1	-	1	2	1	-	-	14	113	7
1,001	2,000	-	1	2	1	-	1	-	1	1	-	-	-	7	120	18
2,001	3,000	-	1	1	1	2	-	1	1	-	-	-	-	7	127	35
3,001	4,000	-	1	1	1	1	2	1	-	-	1	-	-	8	135	63
4,001	5,000	-	2	-	-	-	1	1	1	-	-	-	-	5	140	86
5,001	6,000	2	-	3	3	3	2	2	5	8	5	2	-	35	175	278
6,001	7,000	-	-	-	1	1	1	-	2	-	-	1	2	8	183	330
7,001	8,000	1	3	1	-	1	2	4	1	2	3	1	4	23	206	503
8,001	9,000	2	-	2	1	1	2	2	-	-	2	2	2	16	222	639
9,001	10,000	-	1	-	1	3	3	-	2	2	-	1	1	14	236	772
10,001	11,000	5	-	1	5	4	1	5	5	4	5	3	-	38	274	1,171
11,001	12,000	4	7	2	1	3	2	3	5	1	2	-	3	33	307	1,550
12,001	13,000	-	-	-	1	-	1	-	-	1	1	1	1	6	313	1,625
13,001	14,000	3	3	7	6	6	5	8	7	2	4	3	7	61	374	2,449
14,001	15,000	-	1	-	1	-	1	-	1	1	-	-	1	6	380	2,536
15,001	16,000	6	8	3	3	5	3	5	3	5	3	5	3	52	432	3,342
16,001	17,000	4	3	2	5	3	2	2	1	4	5	2	4	37	469	3,952
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	2	2	471	3,987
18,001	19,000	4	8	5	5	7	4	4	5	2	2	1	6	53	524	4,968
19,001	20,000	2	1	2	2	6	3	1	3	2	1	2	-	25	549	5,455
20,001	21,000	-	-	-	-	-	-	-	-	1	-	1	1	3	552	5,517
21,001	22,000	4	1	3	6	1	6	2	9	6	9	5	4	56	608	6,721
22,001	23,000	-	-	-	-	-	1	-	-	-	1	1	1	4	612	6,811
23,001	24,000	3	1	2	1	-	2	-	5	1	4	3	2	24	636	7,375
24,001	25,000	2	7	4	3	3	3	5	5	3	3	2	1	41	677	8,379
25,001	26,000	-	-	-	-	-	-	-	1	1	-	-	2	4	681	8,481
26,001	27,000	5	5	2	5	5	2	1	5	2	1	2	2	37	718	9,462
27,001	28,000	1	2	-	2	4	1	1	1	1	4	2	1	20	738	10,012
28,001	29,000	1	1	1	-	1	-	-	1	-	-	-	1	6	744	10,183
29,001	30,000	3	7	5	1	2	5	6	2	1	3	4	5	44	788	11,481
30,001	31,000	1	1	1	2	2	1	-	2	3	2	-	2	17	805	11,999
31,001	32,000	1	-	-	-	-	-	-	-	1	-	1	3	6	811	12,188
32,001	33,000	3	3	5	5	2	-	1	3	2	1	6	1	32	843	13,228
33,001	34,000	1	-	2	-	-	-	-	1	1	-	1	3	9	852	13,530
34,001	35,000	3	5	5	5	2	5	2	1	2	1	1	2	34	886	14,703
35,001	36,000	-	1	5	2	1	2	2	4	1	-	4	1	23	909	15,519
36,001	37,000	-	1	-	-	-	1	1	-	-	-	-	2	5	914	15,702
37,001	38,000	4	5	2	1	5	3	2	3	4	1	-	2	32	946	16,902
38,001	39,000	-	1	2	1	2	-	2	1	2	3	2	1	17	963	17,556
39,001	40,000	-	-	1	2	-	1	-	-	-	-	-	-	4	967	17,714

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Residential Multi-Family

Exhibit
Schedule H-5
Page 22
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
40,001	41,000	6	6	2	1	2	2	4	3	4	2	2	2	36	1,003	19,172
41,001	42,000	-	-	-	-	-	1	-	-	2	1	-	-	4	1,007	19,338
42,001	43,000	2	2	5	3	3	3	-	2	1	3	2	1	27	1,034	20,486
43,001	44,000	-	1	1	1	3	-	-	-	3	1	-	2	12	1,046	21,008
44,001	45,000	1	2	-	1	-	1	-	1	2	-	-	2	10	1,056	21,453
45,001	46,000	4	1	2	2	2	-	3	1	4	2	4	3	28	1,084	22,727
46,001	47,000	2	1	2	-	1	2	-	1	1	2	1	1	14	1,098	23,378
47,001	48,000	-	-	-	-	-	1	-	1	1	-	1	-	4	1,102	23,568
48,001	49,000	1	1	2	1	-	-	3	3	-	2	2	1	16	1,118	24,344
49,001	50,000	2	-	-	-	-	-	-	-	-	1	-	1	4	1,122	24,542
50,001	51,000	1	2	3	1	1	1	-	-	-	2	2	1	14	1,136	25,249
51,001	52,000	-	1	-	-	2	4	-	-	1	4	1	-	13	1,149	25,919
52,001	53,000	-	-	-	-	1	-	-	-	-	2	-	1	4	1,153	26,129
53,001	54,000	1	1	2	2	1	1	-	-	1	3	-	1	13	1,166	26,824
54,001	55,000	-	-	1	3	1	-	-	-	-	-	3	-	8	1,174	27,260
55,001	56,000	-	-	-	1	-	1	-	1	-	-	-	1	4	1,178	27,482
56,001	57,000	1	3	1	-	3	2	2	1	3	-	2	1	19	1,197	28,556
57,001	58,000	1	1	1	-	1	-	1	2	-	2	1	-	10	1,207	29,131
58,001	59,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,208	29,189
59,001	60,000	-	1	1	1	-	1	1	-	-	1	3	-	9	1,217	29,725
60,001	61,000	1	1	-	-	-	1	-	-	-	-	-	-	3	1,220	29,906
61,001	62,000	-	-	1	1	-	-	1	-	-	1	-	-	4	1,224	30,152
62,001	63,000	1	-	-	1	1	-	-	1	1	-	-	1	6	1,230	30,527
63,001	64,000	-	-	1	1	-	1	-	1	-	-	-	1	5	1,235	30,845
64,001	65,000	-	-	2	1	-	-	1	-	-	-	1	-	5	1,240	31,167
65,001	66,000	-	1	-	1	-	-	-	-	1	1	-	2	6	1,246	31,560
66,001	67,000	-	1	-	-	-	-	2	1	1	1	-	-	6	1,252	31,959
67,001	68,000	1	-	1	-	-	-	-	-	-	-	1	1	4	1,256	32,229
68,001	69,000	-	-	1	-	1	-	-	-	-	2	-	-	4	1,260	32,503
69,001	70,000	-	-	1	1	-	-	1	-	-	-	-	2	5	1,265	32,851
70,001	71,000	-	-	-	1	-	-	-	-	-	2	1	1	5	1,270	33,203
71,001	72,000	2	1	-	-	-	-	1	1	-	-	-	2	7	1,277	33,704
72,001	73,000	-	-	1	-	-	-	1	-	-	-	-	-	2	1,279	33,849
73,001	74,000	1	-	-	-	-	-	-	-	-	-	1	-	2	1,281	33,996
74,001	75,000	1	-	-	-	2	-	1	1	2	1	-	-	8	1,289	34,592
75,001	76,000	-	-	1	-	2	-	-	-	-	1	1	-	5	1,294	34,969
76,001	77,000	-	1	-	-	-	-	-	1	-	-	-	1	3	1,297	35,199
77,001	78,000	2	2	1	-	-	-	1	-	-	1	-	-	7	1,304	35,741
78,001	79,000	-	-	-	-	-	1	-	-	-	-	1	-	2	1,306	35,898
79,001	80,000	-	-	1	1	-	2	1	1	-	-	-	1	7	1,313	36,455
80,001	81,000	-	-	-	1	1	-	-	-	-	1	1	2	6	1,319	36,938

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Residential Multi-Family

Exhibit
Schedule H-5
Page 22
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
81,001	82,000	-	1	-	1	1	-	-	-	-	1	-	-	4	1,323	37,264
82,001	83,000	1	-	-	-	-	2	-	-	-	-	2	-	5	1,328	37,676
83,001	84,000	1	-	-	-	-	1	-	1	-	-	-	-	3	1,331	37,927
84,001	85,000	-	-	-	1	-	1	-	-	-	-	-	2	4	1,335	38,265
85,001	86,000	-	-	-	1	1	2	-	-	-	1	-	-	5	1,340	38,692
86,001	87,000	1	-	1	-	-	-	-	-	1	-	-	-	3	1,343	38,952
87,001	88,000	1	-	-	-	-	1	-	1	1	-	-	-	4	1,347	39,302
88,001	89,000	1	1	-	1	-	1	-	-	-	-	-	-	4	1,351	39,656
89,001	90,000	-	-	1	-	-	-	-	-	1	1	-	-	3	1,354	39,924
90,001	91,000	-	-	-	-	-	-	1	-	-	1	1	-	3	1,357	40,196
91,001	92,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,358	40,287
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,358	40,287
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,358	40,287
94,001	95,000	-	1	-	-	-	-	-	-	-	-	1	-	2	1,360	40,476
95,001	96,000	-	1	-	-	1	1	1	2	1	-	-	-	7	1,367	41,145
96,001	97,000	-	-	-	1	-	-	1	-	1	-	-	-	3	1,370	41,434
97,001	98,000	-	-	-	2	-	-	1	-	1	-	2	-	6	1,376	42,019
98,001	99,000	-	-	1	-	-	1	-	-	-	-	-	-	2	1,378	42,216
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,378	42,216
153,995	153,995	1	-	-	-	-	-	-	-	-	-	-	-	1	1,379	42,370
110,998	110,998	1	-	-	-	-	-	-	-	-	-	-	-	1	1,380	42,481
101,998	101,998	1	-	-	-	-	-	-	-	-	-	-	-	1	1,381	42,583
165,998	165,998	1	-	-	-	-	-	-	-	-	-	-	-	1	1,382	42,749
150,996	150,996	1	-	-	-	-	-	-	-	-	-	-	-	1	1,383	42,900
136,494	136,494	1	-	-	-	-	-	-	-	-	-	-	-	1	1,384	43,037
774,175	774,175	1	-	-	-	-	-	-	-	-	-	-	-	1	1,385	43,811
524,234	524,234	1	-	-	-	-	-	-	-	-	-	-	-	1	1,386	44,335
392,486	392,486	(1)	-	-	-	-	-	-	-	-	-	-	-	(1)	1,385	43,943
248,564	248,564	1	-	-	-	-	-	-	-	-	-	-	-	1	1,386	44,191
279,871	279,871	1	-	-	-	-	-	-	-	-	-	-	-	1	1,387	44,471
202,752	202,752	1	-	-	-	-	-	-	-	-	-	-	-	1	1,388	44,674
110,766	110,766	1	-	-	-	-	-	-	-	-	-	-	-	1	1,389	44,784
316,260	316,260	1	-	-	-	-	-	-	-	-	-	-	-	1	1,390	45,101
634,070	634,070	(1)	-	-	-	-	-	-	-	-	-	-	-	(1)	1,389	44,467
359,881	359,881	1	-	-	-	-	-	-	-	-	-	-	-	1	1,390	44,827
227,702	227,702	1	-	-	-	-	-	-	-	-	-	-	-	1	1,391	45,054
118,208	118,208	1	-	-	-	-	-	-	-	-	-	-	-	1	1,392	45,172
283,962	283,962	1	-	-	-	-	-	-	-	-	-	-	-	1	1,393	45,456
135,634	135,634	1	-	-	-	-	-	-	-	-	-	-	-	1	1,394	45,592
183,000	183,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,395	45,775
140,994	140,994	1	-	-	-	-	-	-	-	-	-	-	-	1	1,396	45,916

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Residential Multi-Family

Exhibit
Schedule H-5
Page 22
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
164,994	164,994	1	-	-	-	-	-	-	-	-	-	-	-	1	1,397	46,081
122,997	122,997	1	-	-	-	-	-	-	-	-	-	-	-	1	1,398	46,204
206,997	206,997	1	-	-	-	-	-	-	-	-	-	-	-	1	1,399	46,411
189,819	189,819	1	-	-	-	-	-	-	-	-	-	-	-	1	1,400	46,601
131,994	131,994	1	-	-	-	-	-	-	-	-	-	-	-	1	1,401	46,733
137,944	137,944	1	-	-	-	-	-	-	-	-	-	-	-	1	1,402	46,871
1,165,701	1,165,701	1	-	-	-	-	-	-	-	-	-	-	-	1	1,403	48,037
371,581	371,581	1	-	-	-	-	-	-	-	-	-	-	-	1	1,404	48,408
104,199	104,199	1	-	-	-	-	-	-	-	-	-	-	-	1	1,405	48,512
533,525	533,525	1	-	-	-	-	-	-	-	-	-	-	-	1	1,406	49,046
330,203	330,203	1	-	-	-	-	-	-	-	-	-	-	-	1	1,407	49,376
266,806	266,806	1	-	-	-	-	-	-	-	-	-	-	-	1	1,408	49,643
240,592	240,592	1	-	-	-	-	-	-	-	-	-	-	-	1	1,409	49,883
213,365	213,365	1	-	-	-	-	-	-	-	-	-	-	-	1	1,410	50,097
152,998	152,998	-	1	-	-	-	-	-	1	1	-	-	-	3	1,413	50,556
122,998	122,998	-	1	-	-	-	-	-	-	-	-	-	-	1	1,414	50,679
131,998	131,998	-	1	-	-	-	-	1	1	-	-	-	-	3	1,417	51,075
148,098	148,098	-	1	-	-	-	-	-	-	-	-	-	-	1	1,418	51,223
202,791	202,791	-	1	-	-	-	-	-	-	-	-	-	-	1	1,419	51,426
492,342	492,342	-	1	-	-	-	-	-	-	-	-	-	-	1	1,420	51,918
421,430	421,430	-	1	-	-	-	-	-	-	-	-	-	-	1	1,421	52,339
128,978	128,978	-	1	-	-	-	-	-	-	-	-	-	-	1	1,422	52,468
363,395	363,395	-	1	-	-	-	-	-	-	-	-	-	-	1	1,423	52,832
262,023	262,023	-	1	-	-	-	-	-	-	-	-	-	-	1	1,424	53,094
300,766	300,766	-	1	-	-	-	-	-	-	-	-	-	-	1	1,425	53,395
259,284	259,284	-	1	-	-	-	-	-	-	-	-	-	-	1	1,426	53,654
129,140	129,140	-	1	-	-	-	-	-	-	-	-	-	-	1	1,427	53,783
342,083	342,083	-	1	-	-	-	-	-	-	-	-	-	-	1	1,428	54,125
159,822	159,822	-	1	-	-	-	-	-	-	-	-	-	-	1	1,429	54,285
132,886	132,886	-	1	-	-	-	-	-	-	-	-	-	-	1	1,430	54,418
1,128,638	1,128,638	-	1	-	-	-	-	-	-	-	-	-	-	1	1,431	55,546
373,004	373,004	-	1	-	-	-	-	-	-	-	-	-	-	1	1,432	55,919
704,726	704,726	-	1	-	-	-	-	-	-	-	-	-	-	1	1,433	56,624
291,845	291,845	-	1	-	-	-	-	-	-	-	-	-	-	1	1,434	56,916
234,979	234,979	-	1	-	-	-	-	-	-	-	-	-	-	1	1,435	57,151
172,997	172,997	-	-	1	-	-	-	-	-	-	-	-	-	1	1,436	57,324
103,997	103,997	-	-	1	-	-	-	-	-	-	-	-	-	1	1,437	57,428
144,998	144,998	-	-	1	-	-	-	-	-	-	-	-	-	1	1,438	57,573
162,996	162,996	-	-	1	-	-	-	-	-	-	-	-	-	1	1,439	57,736
138,214	138,214	-	-	1	-	-	-	-	-	-	-	-	-	1	1,440	57,874
141,684	141,684	-	-	1	-	-	-	-	-	-	-	-	-	1	1,441	58,016

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Residential Multi-Family

Exhibit
Schedule H-5
Page 22
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
357,354	357,354	-	-	1	-	-	-	-	-	-	-	-	-	1	1,442	58,373
361,406	361,406	-	-	1	-	-	-	-	-	-	-	-	-	1	1,443	58,735
259,385	259,385	-	-	1	-	-	-	-	-	-	-	-	-	1	1,444	58,994
314,865	314,865	-	-	1	-	-	-	-	-	-	-	-	-	1	1,445	59,309
255,899	255,899	-	-	1	-	-	-	-	-	-	-	-	-	1	1,446	59,565
110,797	110,797	-	-	1	-	-	-	-	-	-	-	-	-	1	1,447	59,676
123,279	123,279	-	-	1	-	-	-	-	-	-	-	-	-	1	1,448	59,799
243,573	243,573	-	-	1	-	-	-	-	-	-	-	-	-	1	1,449	60,042
124,207	124,207	-	-	1	-	-	-	-	-	-	-	-	-	1	1,450	60,167
310,036	310,036	-	-	1	-	-	-	-	-	-	-	-	-	1	1,451	60,477
132,460	132,460	-	-	1	-	-	-	-	-	-	-	-	-	1	1,452	60,609
143,795	143,795	-	-	1	-	-	-	-	-	-	-	-	-	1	1,453	60,753
197,265	197,265	-	-	1	-	-	-	-	-	-	-	-	-	1	1,454	60,950
1,156,275	1,156,275	-	-	1	-	-	-	-	-	-	-	-	-	1	1,455	62,106
384,716	384,716	-	-	1	-	-	-	-	-	-	-	-	-	1	1,456	62,491
601,897	601,897	-	-	1	-	-	-	-	-	-	-	-	-	1	1,457	63,093
280,957	280,957	-	-	1	-	-	-	-	-	-	-	-	-	1	1,458	63,374
225,168	225,168	-	-	1	-	-	-	-	-	-	-	-	-	1	1,459	63,599
116,997	116,997	-	-	-	1	-	-	-	-	-	-	-	-	1	1,460	63,716
127,998	127,998	-	-	-	1	-	-	-	-	1	-	-	-	2	1,462	63,972
117,997	117,997	-	-	-	1	-	-	-	-	-	-	-	-	1	1,463	64,090
136,999	136,999	-	-	-	1	-	-	-	-	-	-	-	-	1	1,464	64,227
200,995	200,995	-	-	-	1	-	-	-	-	-	-	-	-	1	1,465	64,428
136,457	136,457	-	-	-	1	-	-	-	-	-	-	-	-	1	1,466	64,565
464,861	464,861	-	-	-	1	-	-	-	-	-	-	-	-	1	1,467	65,030
361,920	361,920	-	-	-	1	-	-	-	-	-	-	-	-	1	1,468	65,391
253,274	253,274	-	-	-	1	-	-	-	-	-	-	-	-	1	1,469	65,645
321,273	321,273	-	-	-	1	-	-	-	-	-	-	-	-	1	1,470	65,966
145,084	145,084	-	-	-	1	-	-	-	-	-	-	-	-	1	1,471	66,111
158,962	158,962	-	-	-	1	-	-	-	-	-	-	-	-	1	1,472	66,270
257,996	257,996	-	-	-	1	-	-	-	-	-	-	-	-	1	1,473	66,528
246,572	246,572	-	-	-	1	-	-	-	-	-	-	-	-	1	1,474	66,775
122,162	122,162	-	-	-	1	-	-	-	-	-	-	-	-	1	1,475	66,897
283,271	283,271	-	-	-	1	-	-	-	-	-	-	-	-	1	1,476	67,180
118,285	118,285	-	-	-	1	-	-	-	-	-	-	-	-	1	1,477	67,298
137,106	137,106	-	-	-	1	-	-	-	-	-	-	-	-	1	1,478	67,435
577,005	577,005	-	-	-	1	-	-	-	-	-	-	-	-	1	1,479	68,012
1,129,424	1,129,424	-	-	-	1	-	-	-	-	-	-	-	-	1	1,480	69,142
373,846	373,846	-	-	-	1	-	-	-	-	-	-	-	-	1	1,481	69,516
579,169	579,169	-	-	-	1	-	-	-	-	-	-	-	-	1	1,482	70,095
269,144	269,144	-	-	-	1	-	-	-	-	-	-	-	-	1	1,483	70,364

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Residential Multi-Family

Exhibit
Schedule H-5
Page 22
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
212,688	212,688	-	-	-	1	-	-	-	-	-	-	-	-	1	1,484	70,577
187,995	187,995	-	-	-	-	1	-	-	-	-	-	-	-	1	1,485	70,765
141,996	141,996	-	-	-	-	1	-	-	-	-	-	-	-	1	1,486	70,907
118,998	118,998	-	-	-	-	1	-	-	-	-	-	-	-	1	1,487	71,026
230,995	230,995	-	-	-	-	1	-	-	-	-	-	-	-	1	1,488	71,257
151,816	151,816	-	-	-	-	1	-	-	-	-	-	-	-	1	1,489	71,409
164,642	164,642	-	-	-	-	1	-	-	-	-	-	-	-	1	1,490	71,573
163,136	163,136	-	-	-	-	1	-	-	-	-	-	-	-	1	1,491	71,736
490,656	490,656	-	-	-	-	1	-	-	-	-	-	-	-	1	1,492	72,227
440,820	440,820	-	-	-	-	1	-	-	-	-	-	-	-	1	1,493	72,668
129,452	129,452	-	-	-	-	1	-	-	-	-	-	-	-	1	1,494	72,797
294,333	294,333	-	-	-	-	1	-	-	-	-	-	-	-	1	1,495	73,092
364,879	364,879	-	-	-	-	1	-	-	-	-	-	-	-	1	1,496	73,456
370,066	370,066	-	-	-	-	1	-	-	-	-	-	-	-	1	1,497	73,826
124,029	124,029	-	-	-	-	1	-	-	-	-	-	-	-	1	1,498	73,951
654,347	654,347	-	-	-	-	1	-	-	-	-	-	-	-	1	1,499	74,605
191,995	191,995	-	-	-	-	1	-	-	-	-	-	-	-	1	1,500	74,797
233,419	233,419	-	-	-	-	1	-	-	-	-	-	-	-	1	1,501	75,030
234,092	234,092	-	-	-	-	1	-	-	-	-	-	-	-	1	1,502	75,264
115,252	115,252	-	-	-	-	1	-	-	-	-	-	-	-	1	1,503	75,380
305,500	305,500	-	-	-	-	1	-	-	-	-	-	-	-	1	1,504	75,685
132,469	132,469	-	-	-	-	1	-	-	-	-	-	-	-	1	1,505	75,818
196,509	196,509	-	-	-	-	1	-	-	-	-	-	-	-	1	1,506	76,014
334,187	334,187	-	-	-	-	1	-	-	-	-	-	-	-	1	1,507	76,348
1,354,413	1,354,413	-	-	-	-	1	-	-	-	-	-	-	-	1	1,508	77,703
366,030	366,030	-	-	-	-	1	-	-	-	-	-	-	-	1	1,509	78,069
714,335	714,335	-	-	-	-	1	-	-	-	-	-	-	-	1	1,510	78,783
353,332	353,332	-	-	-	-	1	-	-	-	-	-	-	-	1	1,511	79,136
261,227	261,227	-	-	-	-	1	-	-	-	-	-	-	-	1	1,512	79,398
179,995	179,995	-	-	-	-	-	1	-	-	-	-	-	-	1	1,513	
113,998	113,998	-	-	-	-	-	1	-	-	-	-	-	-	1	1,514	
161,998	161,998	-	-	-	-	-	1	-	-	-	-	-	-	1	1,515	
160,997	160,997	-	-	-	-	-	1	-	-	-	-	1	-	2	1,517	
143,997	143,997	-	-	-	-	-	1	-	-	-	-	-	-	1	1,518	
190,997	190,997	-	-	-	-	-	1	-	-	-	-	-	-	1	1,519	
129,657	129,657	-	-	-	-	-	1	-	-	-	-	-	-	1	1,520	
147,266	147,266	-	-	-	-	-	1	-	-	-	-	-	-	1	1,521	
460,834	460,834	-	-	-	-	-	1	-	-	-	-	-	-	1	1,522	
383,091	383,091	-	-	-	-	-	1	-	-	-	-	-	-	1	1,523	
122,193	122,193	-	-	-	-	-	1	-	-	-	-	-	-	1	1,524	
311,144	311,144	-	-	-	-	-	1	-	-	-	-	-	-	1	1,525	

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Residential Multi-Family

Exhibit
Schedule H-5
Page 22
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
339,225	339,225	-	-	-	-	-	1	-	-	-	-	-	-	1	1,526	
597,472	597,472	-	-	-	-	-	1	-	-	-	-	-	-	1	1,527	
121,125	121,125	-	-	-	-	-	1	-	-	-	-	-	-	1	1,528	
225,193	225,193	-	-	-	-	-	1	-	-	-	-	-	-	1	1,529	
242,994	242,994	-	-	-	-	-	1	-	-	-	-	-	-	1	1,530	
555,115	555,115	-	-	-	-	-	1	-	-	-	-	-	-	1	1,531	
882,696	882,696	-	-	-	-	-	1	-	-	-	-	-	-	1	1,532	
298,018	298,018	-	-	-	-	-	1	-	-	-	-	-	-	1	1,533	
147,511	147,511	-	-	-	-	-	1	-	-	-	-	-	-	1	1,534	
338,236	338,236	-	-	-	-	-	1	-	-	-	-	-	-	1	1,535	
151,256	151,256	-	-	-	-	-	1	-	-	-	-	-	-	1	1,536	
328,122	328,122	-	-	-	-	-	1	-	-	-	-	-	-	1	1,537	
424,395	424,395	-	-	-	-	-	1	-	-	-	-	-	-	1	1,538	
1,578,762	1,578,762	-	-	-	-	-	1	-	-	-	-	-	-	1	1,539	
656,392	656,392	-	-	-	-	-	1	-	-	-	-	-	-	1	1,540	
302,719	302,719	-	-	-	-	-	1	-	-	-	-	-	-	1	1,541	
208,949	208,949	-	-	-	-	-	1	-	-	-	-	-	-	1	1,542	
130,997	130,997	-	-	-	-	-	-	1	-	-	-	-	1	2	1,544	
119,999	119,999	-	-	-	-	-	-	1	-	-	-	1	-	2	1,546	
159,997	159,997	-	-	-	-	-	-	1	-	-	1	-	-	2	1,548	
145,996	145,996	-	-	-	-	-	-	1	-	-	-	-	-	1	1,549	
164293	164,293	-	-	-	-	-	-	1	-	-	-	-	-	1	1,550	
128773	128,773	-	-	-	-	-	-	1	-	-	-	-	-	1	1,551	
425457	425,457	-	-	-	-	-	-	1	-	-	-	-	-	1	1,552	
363416	363,416	-	-	-	-	-	-	1	-	-	-	-	-	1	1,553	
309555	309,555	-	-	-	-	-	-	1	-	-	-	-	-	1	1,554	
305387	305,387	-	-	-	-	-	-	1	-	-	-	-	-	1	1,555	
778145	778,145	-	-	-	-	-	-	1	-	-	-	-	-	1	1,556	
266825	266,825	-	-	-	-	-	-	1	-	-	-	-	-	1	1,557	
131931	131,931	-	-	-	-	-	-	1	-	-	-	-	-	1	1,558	
307309	307,309	-	-	-	-	-	-	1	-	-	-	-	-	1	1,559	
120167	120,167	-	-	-	-	-	-	1	-	-	-	-	-	1	1,560	
135900	135,900	-	-	-	-	-	-	1	-	-	-	-	-	1	1,561	
522792	522,792	-	-	-	-	-	-	1	-	-	-	-	-	1	1,562	
1748402	1,748,402	-	-	-	-	-	-	1	-	-	-	-	-	1	1,563	
388734	388,734	-	-	-	-	-	-	1	-	-	-	-	-	1	1,564	
562885	562,885	-	-	-	-	-	-	1	-	-	-	-	-	1	1,565	
356959	356,959	-	-	-	-	-	-	1	-	-	-	-	-	1	1,566	
213616	213,616	-	-	-	-	-	-	1	-	-	-	-	-	1	1,567	
125997	125,997	-	-	-	-	-	-	-	1	-	-	-	-	1	1,568	
168997	168,997	-	-	-	-	-	-	-	1	-	-	-	-	1	1,569	

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Residential Multi-Family

Exhibit
Schedule H-5
Page 22
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
100998	100,998	-	-	-	-	-	-	-	1	1	-	-	-	2	1,571	
141115	141,115	-	-	-	-	-	-	-	1	-	-	-	-	1	1,572	
112997	112,997	-	-	-	-	-	-	-	1	-	-	-	-	1	1,573	
191315	191,315	-	-	-	-	-	-	-	1	-	-	-	-	1	1,574	
312851	312,851	-	-	-	-	-	-	-	1	-	-	-	-	1	1,575	
451616	451,616	-	-	-	-	-	-	-	1	-	-	-	-	1	1,576	
278564	278,564	-	-	-	-	-	-	-	1	-	-	-	-	1	1,577	
265313	265,313	-	-	-	-	-	-	-	1	-	-	-	-	1	1,578	
467876	467,876	-	-	-	-	-	-	-	1	-	-	-	-	1	1,579	
345648	345,648	-	-	-	-	-	-	-	1	-	-	-	-	1	1,580	
202553	202,553	-	-	-	-	-	-	-	1	-	-	-	-	1	1,581	
101732	101,732	-	-	-	-	-	-	-	1	-	-	-	-	1	1,582	
230765	230,765	-	-	-	-	-	-	-	1	-	-	-	-	1	1,583	
256995	256,995	-	-	-	-	-	-	-	2	-	-	-	-	2	1,585	
461532	461,532	-	-	-	-	-	-	-	1	-	-	-	-	1	1,586	
852601	852,601	-	-	-	-	-	-	-	1	-	-	-	-	1	1,587	
500112	500,112	-	-	-	-	-	-	-	1	-	-	-	-	1	1,588	
260496	260,496	-	-	-	-	-	-	-	1	-	-	-	-	1	1,589	
127698	127,698	-	-	-	-	-	-	-	1	-	-	-	-	1	1,590	
353372	353,372	-	-	-	-	-	-	-	1	-	-	-	-	1	1,591	
150666	150,666	-	-	-	-	-	-	-	1	-	-	-	-	1	1,592	
323057	323,057	-	-	-	-	-	-	-	1	-	-	-	-	1	1,593	
117551	117,551	-	-	-	-	-	-	-	1	-	-	-	-	1	1,594	
439932	439,932	-	-	-	-	-	-	-	1	-	-	-	-	1	1,595	
1484478	1,484,478	-	-	-	-	-	-	-	1	-	-	-	-	1	1,596	
647945	647,945	-	-	-	-	-	-	-	1	-	-	-	-	1	1,597	
290398	290,398	-	-	-	-	-	-	-	1	-	-	-	-	1	1,598	
172296	172,296	-	-	-	-	-	-	-	1	-	-	-	-	1	1,599	
115711	115,711	-	-	-	-	-	-	-	1	-	-	-	-	1	1,600	
135998	135,998	-	-	-	-	-	-	-	-	1	2	-	-	3	1,603	
155997	155,997	-	-	-	-	-	-	-	-	1	-	-	-	1	1,604	
134997	134,997	-	-	-	-	-	-	-	-	1	1	-	-	2	1,606	
108997	108,997	-	-	-	-	-	-	-	-	1	-	-	-	1	1,607	
164997	164,997	-	-	-	-	-	-	-	-	1	-	-	-	1	1,608	
123999	123,999	-	-	-	-	-	-	-	-	1	-	-	-	1	1,609	
120996	120,996	-	-	-	-	-	-	-	-	1	-	-	-	1	1,610	
104997	104,997	-	-	-	-	-	-	-	-	1	-	1	-	2	1,612	
171834	171,834	-	-	-	-	-	-	-	-	1	-	-	-	1	1,613	
238153	238,153	-	-	-	-	-	-	-	-	1	-	-	-	1	1,614	
424860	424,860	-	-	-	-	-	-	-	-	1	-	-	-	1	1,615	
505269	505,269	-	-	-	-	-	-	-	-	1	-	-	-	1	1,616	

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Residential Multi-Family

Exhibit
Schedule H-5
Page 22
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
325132	325,132	-	-	-	-	-	-	-	-	1	-	-	-	1	1,617	
358547	358,547	-	-	-	-	-	-	-	-	1	-	-	-	1	1,618	
257947	257,947	-	-	-	-	-	-	-	-	1	-	-	-	1	1,619	
113777	113,777	-	-	-	-	-	-	-	-	1	-	-	-	1	1,620	
273046	273,046	-	-	-	-	-	-	-	-	1	-	-	-	1	1,621	
203994	203,994	-	-	-	-	-	-	-	-	1	-	-	-	1	1,622	
390512	390,512	-	-	-	-	-	-	-	-	1	-	-	-	1	1,623	
745801	745,801	-	-	-	-	-	-	-	-	1	-	-	-	1	1,624	
351147	351,147	-	-	-	-	-	-	-	-	1	-	-	-	1	1,625	
185883	185,883	-	-	-	-	-	-	-	-	1	-	-	-	1	1,626	
329245	329,245	-	-	-	-	-	-	-	-	1	-	-	-	1	1,627	
137476	137,476	-	-	-	-	-	-	-	-	1	-	-	-	1	1,628	
477329	477,329	-	-	-	-	-	-	-	-	1	-	-	-	1	1,629	
1700420	1,700,420	-	-	-	-	-	-	-	-	1	-	-	-	1	1,630	
361167	361,167	-	-	-	-	-	-	-	-	1	-	-	-	1	1,631	
151223	151,223	-	-	-	-	-	-	-	-	1	-	-	-	1	1,632	
474060	474,060	-	-	-	-	-	-	-	-	1	-	-	-	1	1,633	
529929	529,929	-	-	-	-	-	-	-	-	1	-	-	-	1	1,634	
594501	594,501	-	-	-	-	-	-	-	-	1	-	-	-	1	1,635	
389462	389,462	-	-	-	-	-	-	-	-	1	-	-	-	1	1,636	
229315	229,315	-	-	-	-	-	-	-	-	1	-	-	-	1	1,637	
173306	173,306	-	-	-	-	-	-	-	-	1	-	-	-	1	1,638	
139998	139,998	-	-	-	-	-	-	-	-	-	1	-	-	1	1,639	
238994	238,994	-	-	-	-	-	-	-	-	-	1	-	-	1	1,640	
157212	157,212	-	-	-	-	-	-	-	-	-	1	-	-	1	1,641	
285150	285,150	-	-	-	-	-	-	-	-	-	1	-	-	1	1,642	
215700	215,700	-	-	-	-	-	-	-	-	-	1	-	-	1	1,643	
585941	585,941	-	-	-	-	-	-	-	-	-	1	-	-	1	1,644	
291582	291,582	-	-	-	-	-	-	-	-	-	1	-	-	1	1,645	
368490	368,490	-	-	-	-	-	-	-	-	-	1	-	-	1	1,646	
218279	218,279	-	-	-	-	-	-	-	-	-	1	-	-	1	1,647	
110852	110,852	-	-	-	-	-	-	-	-	-	1	-	-	1	1,648	
345924	345,924	-	-	-	-	-	-	-	-	-	1	-	-	1	1,649	
685063	685,063	-	-	-	-	-	-	-	-	-	1	-	-	1	1,650	
652970	652,970	-	-	-	-	-	-	-	-	-	1	-	-	1	1,651	
319422	319,422	-	-	-	-	-	-	-	-	-	1	-	-	1	1,652	
168957	168,957	-	-	-	-	-	-	-	-	-	1	-	-	1	1,653	
295968	295,968	-	-	-	-	-	-	-	-	-	1	-	-	1	1,654	
123772	123,772	-	-	-	-	-	-	-	-	-	1	-	-	1	1,655	
281385	281,385	-	-	-	-	-	-	-	-	-	1	-	-	1	1,656	
413305	413,305	-	-	-	-	-	-	-	-	-	1	-	-	1	1,657	

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Residential Multi-Family

Exhibit
Schedule H-5
Page 22
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
1583912	1,583,912	-	-	-	-	-	-	-	-	-	1	-	-	1	1,658	
548853	548,853	-	-	-	-	-	-	-	-	-	1	-	-	1	1,659	
575919	575,919	-	-	-	-	-	-	-	-	-	1	-	-	1	1,660	
192334	192,334	-	-	-	-	-	-	-	-	-	1	-	-	1	1,661	
171724	171,724	-	-	-	-	-	-	-	-	-	-	1	-	1	1,662	
141993	141,993	-	-	-	-	-	-	-	-	-	-	1	-	1	1,663	
176996	176,996	-	-	-	-	-	-	-	-	-	-	1	-	1	1,664	
121997	121,997	-	-	-	-	-	-	-	-	-	-	1	-	1	1,665	
198997	198,997	-	-	-	-	-	-	-	-	-	-	1	-	1	1,666	
114998	114,998	-	-	-	-	-	-	-	-	-	-	1	-	1	1,667	
115999	115,999	-	-	-	-	-	-	-	-	-	-	1	-	1	1,668	
158996	158,996	-	-	-	-	-	-	-	-	-	-	1	-	1	1,669	
197996	197,996	-	-	-	-	-	-	-	-	-	-	1	-	1	1,670	
186560	186,560	-	-	-	-	-	-	-	-	-	-	1	-	1	1,671	
311691	311,691	-	-	-	-	-	-	-	-	-	-	1	-	1	1,672	
585176	585,176	-	-	-	-	-	-	-	-	-	-	1	-	1	1,673	
638636	638,636	-	-	-	-	-	-	-	-	-	-	1	-	1	1,674	
116293	116,293	-	-	-	-	-	-	-	-	-	-	1	-	1	1,675	
306547	306,547	-	-	-	-	-	-	-	-	-	-	1	-	1	1,676	
370528	370,528	-	-	-	-	-	-	-	-	-	-	1	-	1	1,677	
152731	152,731	-	-	-	-	-	-	-	-	-	-	1	-	1	1,678	
348693	348,693	-	-	-	-	-	-	-	-	-	-	1	-	1	1,679	
183493	183,493	-	-	-	-	-	-	-	-	-	-	1	-	1	1,680	
337881	337,881	-	-	-	-	-	-	-	-	-	-	1	-	1	1,681	
143535	143,535	-	-	-	-	-	-	-	-	-	-	1	-	1	1,682	
300812	300,812	-	-	-	-	-	-	-	-	-	-	1	-	1	1,683	
110931	110,931	-	-	-	-	-	-	-	-	-	-	1	-	1	1,684	
125370	125,370	-	-	-	-	-	-	-	-	-	-	1	-	1	1,685	
369840	369,840	-	-	-	-	-	-	-	-	-	-	1	-	1	1,686	
1933001	1,933,001	-	-	-	-	-	-	-	-	-	-	1	-	1	1,687	
586706	586,706	-	-	-	-	-	-	-	-	-	-	1	-	1	1,688	
593772	593,772	-	-	-	-	-	-	-	-	-	-	1	-	1	1,689	
336483	336,483	-	-	-	-	-	-	-	-	-	-	1	-	1	1,690	
183144	183,144	-	-	-	-	-	-	-	-	-	-	1	-	1	1,691	
146225	146,225	-	-	-	-	-	-	-	-	-	-	1	-	1	1,692	
129721	129,721	-	-	-	-	-	-	-	-	-	-	-	1	1	1,693	
108998	108,998	-	-	-	-	-	-	-	-	-	-	-	1	1	1,694	
110999	110,999	-	-	-	-	-	-	-	-	-	-	-	1	1	1,695	
119996	119,996	-	-	-	-	-	-	-	-	-	-	-	1	1	1,696	
161995	161,995	-	-	-	-	-	-	-	-	-	-	-	1	1	1,697	
173177	173,177	-	-	-	-	-	-	-	-	-	-	-	1	1	1,698	

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Residential Multi-Family

Exhibit
Schedule H-5
Page 22
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year		Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
262718	262,718	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1,699	
476157	476,157	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1,700	
520791	520,791	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1,701	
262993	262,993	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1,702	
304999	304,999	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1,703	
275828	275,828	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1,704	
228782	228,782	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1,705	
267170	267,170	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1,706	
141867	141,867	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1,707	
406997	406,997	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1,708	
279556	279,556	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1,709	
128372	128,372	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1,710	
283558	283,558	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1,711	
148386	148,386	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1,712	
304677	304,677	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1,713	
123800	123,800	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1,714	
115117	115,117	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1,715	
152836	152,836	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1,716	
364151	364,151	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1,717	
1300374	1,300,374	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1,718	
454331	454,331	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1,719	
118677	118,677	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1,720	
685578	685,578	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1,721	
618720	618,720	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1,722	
320389	320,389	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1,723	
168608	168,608	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1,724	
271109	271,109	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1,725	
163124	163,124	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1,726	
	-														-	1,726	
	-														-	1,726	
	-														-	1,726	
	-														-	1,726	
	-														-	1,726	
	-														-	1,726	
	-														-	1,726	
	-														-	1,726	
	-														-	1,726	
	-														-	1,726	
	-														-	1,726	
	-														-	1,726	
	-														-	1,726	
	-														-	1,726	

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Residential Multi-Family

Exhibit
Schedule H-5
Page 22
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-														-	1,726	
-														-	1,726	
-														-	1,726	
-														-	1,726	
Totals		147	143	145	142	143	142	124	157	148	144	146	145	1,726		

Average Usage	85,893
Median Usage	29,500
Average # Customers	144
Change in Number of Customers	(2)

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 3 Inch Residential Multi-Family

Exhibit
Schedule H-5
Page 23
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	1	4	3	2	2	2	2	1	1	2	1	-	21	21	-
1	1,000	2	-	1	2	2	2	2	1	3	1	2	2	20	41	10
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	41	10
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	41	10
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	41	10
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	41	10
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	41	10
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	41	10
7,001	8,000	-	-	-	-	-	-	-	1	-	-	-	-	1	42	18
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	18
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	18
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	18
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	18
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	18
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	18
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	18
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	18
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	18
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	18
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	18
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	18
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	18
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	18
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	18
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	18
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	18
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	18
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	18
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	18
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	18
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	18
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	42	18
31,001	32,000	-	-	-	-	-	-	-	-	-	-	1	-	1	43	49
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	43	49
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	43	49
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	43	49
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	43	49
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	43	49
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	1	1	44	87
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	1	1	45	125

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 3 Inch Residential Multi-Family

Exhibit
Schedule H-5
Page 23
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	45	125
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	45	125
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	45	125
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	45	125
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	1	1	46	169
44,001	45,000	-	-	-	-	-	-	-	-	-	2	-	-	2	48	258
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48	258
46,001	47,000	-	-	-	-	-	1	1	-	-	-	-	-	2	50	351
47,001	48,000	-	-	-	-	-	-	-	-	1	1	-	-	2	52	446
48,001	49,000	-	-	-	-	-	-	-	-	1	-	-	-	1	53	494
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	53	494
50,001	51,000	-	-	-	-	-	-	-	1	-	-	1	-	2	55	595
51,001	52,000	-	-	-	1	-	-	-	-	-	-	-	-	1	56	647
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	56	647
53,001	54,000	-	-	-	-	1	-	-	-	-	-	-	-	1	57	700
54,001	55,000	-	-	-	-	-	-	-	-	-	-	1	-	1	58	755
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	58	755
56,001	57,000	-	-	-	1	-	-	-	1	-	-	-	-	2	60	868
57,001	58,000	-	-	1	-	-	-	1	-	-	-	-	-	2	62	983
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	983
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	983
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	62	983
61,001	62,000	-	-	-	-	-	1	-	-	-	-	-	-	1	63	1,044
62,001	63,000	1	-	-	-	-	-	-	-	-	-	-	-	1	64	1,107
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	64	1,107
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	64	1,107
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	64	1,107
66,001	67,000	-	-	1	-	-	-	-	-	-	-	-	-	1	65	1,173
67,001	68,000	-	1	-	-	1	-	-	-	-	-	-	-	2	67	1,308
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	67	1,308
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	67	1,308
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	67	1,308
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	67	1,308
72,001	73,000	1	-	-	-	-	-	-	-	-	-	-	-	1	68	1,381
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	68	1,381
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	68	1,381
75,001	76,000	-	-	-	-	-	-	-	-	1	-	-	-	1	69	1,456
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	69	1,456
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	69	1,456
78,001	79,000	-	1	-	-	-	-	-	-	-	-	-	-	1	70	1,535

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 3 Inch Residential Multi-Family

Exhibit
Schedule H-5
Page 23
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	70	1,535
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	70	1,535
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	70	1,535
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	70	1,535
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	70	1,535
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	70	1,535
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	70	1,535
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	70	1,535
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	70	1,535
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	70	1,535
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	70	1,535
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	70	1,535
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	70	1,535
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	70	1,535
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	70	1,535
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	70	1,535
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	70	1,535
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	70	1,535
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	70	1,535
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	70	1,535
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	70	1,535
294,137	294,137	1	-	-	-	-	-	-	-	-	-	-	-	1	71	1,829
649,260	649,260	1	-	-	-	-	-	-	-	-	-	-	-	1	72	2,478
150,194	150,194	1	-	-	-	-	-	-	-	-	-	-	-	1	73	2,628
668,020	668,020	1	-	-	-	-	-	-	-	-	-	-	-	1	74	3,296
389,620	389,620	1	-	-	-	-	-	-	-	-	-	-	-	1	75	3,686
160,997	160,997	1	-	-	-	-	-	-	-	-	-	-	-	1	76	3,847
359,982	359,982	-	1	-	-	-	-	-	-	-	-	-	-	1	77	4,207
694,803	694,803	-	1	-	-	-	-	-	-	-	-	-	-	1	78	4,902
717,605	717,605	-	1	-	-	-	-	-	-	-	-	-	-	1	79	5,619
425,074	425,074	-	1	-	-	-	-	-	-	-	-	-	-	1	80	6,044
166,998	166,998	-	1	-	-	-	-	-	-	-	-	-	-	1	81	6,211
328,565	328,565	-	-	1	-	-	-	-	-	-	-	-	-	1	82	6,540
670,089	670,089	-	-	1	-	-	-	-	-	-	-	-	-	1	83	7,210
694,057	694,057	-	-	1	-	-	-	-	-	-	-	-	-	1	84	7,904
410,779	410,779	-	-	1	-	-	-	-	-	-	-	-	-	1	85	8,315
174,997	174,997	-	-	1	-	-	-	-	-	-	-	-	-	1	86	8,490
307,394	307,394	-	-	-	1	-	-	-	-	-	-	-	-	1	87	8,797
708,220	708,220	-	-	-	1	-	-	-	-	-	-	-	-	1	88	9,505
704,997	704,997	-	-	-	1	-	-	-	-	-	-	-	-	1	89	10,210

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 3 Inch Residential Multi-Family

Exhibit
Schedule H-5
Page 23
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year		Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
400,849	400,849	-	-	-	1	-	-	-	-	-	-	-	-		1	90	10,611
190,996	190,996	-	-	-	1	-	-	-	-	-	-	-	-		1	91	10,802
396,469	396,469	-	-	-	-	1	-	-	-	-	-	-	-		1	92	11,199
828,923	828,923	-	-	-	-	1	-	-	-	-	-	-	-		1	93	12,028
889,795	889,795	-	-	-	-	1	-	-	-	-	-	-	-		1	94	12,917
510,511	510,511	-	-	-	-	1	-	-	-	-	-	-	-		1	95	13,428
246,996	246,996	-	-	-	-	1	-	-	-	-	-	-	-		1	96	13,675
366,482	366,482	-	-	-	-	-	1	-	-	-	-	-	-		1	97	14,041
771,824	771,824	-	-	-	-	-	1	-	-	-	-	-	-		1	98	14,813
781,180	781,180	-	-	-	-	-	1	-	-	-	-	-	-		1	99	15,594
415,311	415,311	-	-	-	-	-	1	-	-	-	-	-	-		1	100	16,010
218,995	218,995	-	-	-	-	-	1	-	-	-	-	-	-		1	101	16,229
319,779	319,779	-	-	-	-	-	-	1	-	-	-	-	-		1	102	16,548
828,727	828,727	-	-	-	-	-	-	1	-	-	-	-	-		1	103	17,377
662,652	662,652	-	-	-	-	-	-	1	-	-	-	-	-		1	104	18,040
498,462	498,462	-	-	-	-	-	-	1	-	-	-	-	-		1	105	18,538
211,996	211,996	-	-	-	-	-	-	1	-	-	-	-	-		1	106	18,750
391,074	391,074	-	-	-	-	-	-	-	1	-	-	-	-		1	107	19,141
707,672	707,672	-	-	-	-	-	-	-	1	-	-	-	-		1	108	19,849
1,172,280	1,172,280	-	-	-	-	-	-	-	1	-	-	-	-		1	109	21,021
193,995	193,995	-	-	-	-	-	-	-	1	-	-	-	-		1	110	21,215
332,696	332,696	-	-	-	-	-	-	-	-	1	-	-	-		1	111	21,548
917,747	917,747	-	-	-	-	-	-	-	-	1	-	-	-		1	112	22,466
943,197	943,197	-	-	-	-	-	-	-	-	1	-	-	-		1	113	23,409
428,449	428,449	-	-	-	-	-	-	-	-	1	-	-	-		1	114	23,837
490,457	490,457	-	-	-	-	-	-	-	-	1	-	-	-		1	115	24,328
204,997	204,997	-	-	-	-	-	-	-	-	1	-	-	-		1	116	24,533
327,065	327,065	-	-	-	-	-	-	-	-	-	1	-	-		1	117	24,860
789,620	789,620	-	-	-	-	-	-	-	-	-	1	-	-		1	118	25,650
806,317	806,317	-	-	-	-	-	-	-	-	-	1	-	-		1	119	26,456
431,739	431,739	-	-	-	-	-	-	-	-	-	1	-	-		1	120	26,888
147,996	147,996	-	-	-	-	-	-	-	-	-	1	-	-		1	121	
368,168	368,168	-	-	-	-	-	-	-	-	-	-	1	-		1	122	
870,944	870,944	-	-	-	-	-	-	-	-	-	-	1	-		1	123	
854,733	854,733	-	-	-	-	-	-	-	-	-	-	1	-		1	124	
432,076	432,076	-	-	-	-	-	-	-	-	-	-	1	-		1	125	
230,994	230,994	-	-	-	-	-	-	-	-	-	-	1	-		1	126	
358,641	358,641	-	-	-	-	-	-	-	-	-	-	-	1		1	127	
767,990	767,990	-	-	-	-	-	-	-	-	-	-	-	1		1	128	
114,916	114,916	-	-	-	-	-	-	-	-	-	-	-	1		1	129	

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 3 Inch Residential Multi-Family

Exhibit
Schedule H-5
Page 23
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year		Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
794,103	794,103	-	-	-	-	-	-	-	-	-	-	-	1		1	130	
452,540	452,540	-	-	-	-	-	-	-	-	-	-	-	1		1	131	
188,998	188,998	-	-	-	-	-	-	-	-	-	-	-	1		1	132	
	-														-	132	
	-														-	132	
	-														-	132	
Totals		11	11	11	11	11	11	11	9	13	11	11	11		132		

Average Usage	245,982
Median Usage	67,500
Average # Customers	11
Change in Number of Customers	-

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 4 Inch Residential Multi-Family

Exhibit
Schedule H-5
Page 24
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	1	1	2	-	-	-	-	-	-	-	-	-	4	4	-
1	1,000	-	-	-	1	1	1	1	1	-	-	1	-	6	10	3
1,001	2,000	-	-	-	-	-	-	-	-	-	1	-	-	1	11	5
2,001	3,000	-	-	-	-	-	-	-	-	1	-	-	-	1	12	7
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	7
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	7
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	1	1	13	13
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 4 Inch Residential Multi-Family

Exhibit
Schedule H-5
Page 24
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 4 Inch Residential Multi-Family

Exhibit
Schedule H-5
Page 24
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13
103,856	103,856	-	1	-	-	-	-	-	-	-	-	-	-	1	14	116
113,408	113,408	-	-	1	-	-	-	-	-	-	-	-	-	1	15	230
115,209	115,209	1	-	-	-	-	-	-	-	-	-	-	-	1	16	345
148,999	148,999	-	1	-	-	-	-	-	-	-	-	-	-	1	17	494
170,429	170,429	-	-	-	-	-	-	-	-	-	-	-	1	1	18	664
184,237	184,237	-	-	-	1	-	-	-	-	-	-	-	-	1	19	849
185,002	185,002	-	-	1	-	-	-	-	-	-	-	-	-	1	20	1,034
203,000	203,000	-	-	-	1	-	-	-	-	-	-	-	-	1	21	1,237
205,001	205,001	1	-	-	-	-	-	-	-	-	-	-	-	1	22	1,442
218,001	218,001	-	-	-	-	-	-	-	-	-	-	-	1	1	23	1,660
240,491	240,491	-	-	-	-	-	-	-	1	-	-	-	-	1	24	1,900
240,999	240,999	-	-	-	-	1	-	-	-	-	-	-	-	1	25	2,141
250,000	250,000	-	-	-	-	-	-	-	-	-	-	1	-	1	26	2,391
273,353	273,353	-	-	-	-	-	-	-	-	-	1	-	-	1	27	2,664
275,109	275,109	-	-	-	-	1	-	-	-	-	-	-	-	1	28	2,940
277,998	277,998	-	-	-	-	-	-	-	-	-	-	-	1	1	29	3,218
287,546	287,546	-	-	-	-	-	-	1	-	-	-	-	-	1	30	3,505
298,126	298,126	-	-	-	-	-	-	-	-	-	-	1	-	1	31	3,803
304,999	304,999	-	1	-	-	-	-	-	-	-	-	-	-	1	32	4,108

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 4 Inch Residential Multi-Family

Exhibit
Schedule H-5
Page 24
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
315,998	315,998	-	-	-	-	-	-	-	-	-	-	1	-	1	33	4,424
320,998	320,998	-	-	-	-	-	-	-	1	-	-	-	-	1	34	4,745
334,228	334,228	-	-	-	-	-	-	-	-	1	-	-	-	1	35	5,079
336,000	336,000	-	-	-	-	-	1	-	-	-	-	-	-	1	36	5,415
342,763	342,763	-	-	-	-	-	1	-	-	-	-	-	-	1	37	5,758
344,997	344,997	-	-	-	1	-	-	-	-	-	-	-	-	1	38	6,103
358,997	358,997	-	-	-	-	-	-	-	-	1	-	-	-	1	39	6,462
369,996	369,996	-	-	1	-	-	-	-	-	-	-	-	-	1	40	6,832
373,996	373,996	-	-	-	-	-	-	-	1	-	-	-	-	1	41	7,206
403,996	403,996	-	-	-	-	1	-	-	-	-	-	-	-	1	42	7,610
409,997	409,997	1	-	-	-	-	-	-	-	-	-	-	-	1	43	8,020
414,997	414,997	-	-	-	-	-	-	-	-	-	1	-	-	1	44	8,435
503,993	503,993	-	-	-	-	-	-	-	-	-	1	-	-	1	45	8,939
567,993	567,993	-	-	-	-	-	1	-	-	-	-	-	-	1	46	9,507
582,991	582,991	-	-	-	-	-	-	-	-	1	-	-	-	1	47	10,090
620,991	620,991	-	-	-	-	-	-	-	1	-	-	-	-	1	48	10,711
644,989	644,989	-	-	-	-	-	-	-	1	-	-	-	-	1	49	11,356
-														-	49	11,356
Totals		4	4	5	4	4	4	2	6	4	4	4	4	49		

Average Usage	231,759
Median Usage	240,999
Average # Customers	4
Change in Number of Customers	-

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 6 Inch Residential Multi-Family

Exhibit
Schedule H-5
Page 25
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	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	-	-	-	-	-	-	-	1	-	-	1	-	2	4	4
2,001	3,000	-	-	-	-	-	-	-	-	-	1	-	-	1	5	6
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	6
4,001	5,000	-	-	1	-	1	-	-	-	-	-	-	-	2	7	15
5,001	6,000	-	-	-	1	-	-	-	-	-	-	-	-	1	8	21
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8	21
7,001	8,000	-	-	-	-	-	-	1	-	-	-	-	-	1	9	28
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	28
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	28
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	28
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	28
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	28
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	28
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	28
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	28
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	28
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	28
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	28
19,001	20,000	-	-	-	-	-	1	-	-	-	-	-	-	1	10	48
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	48
21,001	22,000	-	-	-	-	-	-	-	-	1	-	-	-	1	11	69
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	69
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	69
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	69
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	69
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	69
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	69
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	69
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	69
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	69
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	69
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	69
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	69
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	69
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	69
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	69
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	69
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	69

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 6 Inch Residential Multi-Family

Exhibit
Schedule H-5
Page 25
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	69
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	69
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	69
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	69
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	69
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	69
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11	69
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	1	1	12	116
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 6 Inch Residential Multi-Family

Exhibit
Schedule H-5
Page 25
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	116
404,278	404,278	-	-	-	-	-	-	-	-	-	1	-	-	1	13	520
428,258	428,258	-	-	-	-	-	-	-	-	-	-	-	1	1	14	948
437,917	437,917	1	-	-	-	-	-	-	-	-	-	-	-	1	15	1,386
442,596	442,596	-	-	-	-	-	-	1	-	-	-	-	-	1	16	1,829
442,807	442,807	-	-	-	-	-	1	-	-	-	-	-	-	1	17	2,271
453,545	453,545	-	-	-	1	-	-	-	-	-	-	-	-	1	18	2,725
458,867	458,867	-	-	-	-	-	-	-	1	-	-	-	-	1	19	3,184
468,896	468,896	-	-	1	-	-	-	-	-	-	-	-	-	1	20	3,653
518,775	518,775	-	-	-	-	1	-	-	-	-	-	-	-	1	21	4,171
527,274	527,274	-	-	-	-	-	-	-	-	1	-	-	-	1	22	4,699
528,556	528,556	-	1	-	-	-	-	-	-	-	-	-	-	1	23	5,227
550,676	550,676	-	-	-	-	-	-	-	-	-	-	1	-	1	24	5,778
Totals		2	2	2	2	2	2	2	2	2	2	2	2	24		

Average Usage	240,748
Median Usage	251,889
Average # Customers	2
Change in Number of Customers	-

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 5/8x3/4 Inch Fire

Exhibit
Schedule H-5
Page 26
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	147	153	153	152	154	155	142	161	145	154	141	158	1,815	1,815	-
1	1,000	14	13	11	15	11	9	11	14	13	10	15	8	144	1,959	72
1,001	2,000	-	1	1	1	-	1	1	-	-	1	1	-	7	1,966	83
2,001	3,000	1	1	-	-	1	-	1	1	4	4	3	3	19	1,985	130
3,001	4,000	-	-	-	-	-	-	1	-	-	-	1	-	2	1,987	137
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,987	137
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,988	143
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,988	143
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,988	143
8,001	9,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,989	151
9,001	10,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,990	161
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 5/8x3/4 Inch Fire

Exhibit
Schedule H-5
Page 26
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,990	161

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 5/8x3/4 Inch Fire

Exhibit
Schedule H-5
Page 26
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
79,001	80,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,991	240
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,991	240
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,991	240
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,991	240
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,991	240
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,991	240
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,991	240
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,991	240
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,991	240
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,991	240
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,991	240
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,991	240
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,991	240
92,001	93,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,992	333
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,992	333
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,992	333
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,992	333
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,992	333
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,992	333
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,992	333
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,992	333
-														-	1,992	333
Totals		162	169	165	168	166	166	156	176	163	169	162	170	1,992		

Average Usage	167
Median Usage	-
Average # Customers	166
Change in Number of Customers	8

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 3/4 Inch Fire

Exhibit
Schedule H-5
Page 27
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	130	134	138	134	134	137	136	137	132	135	129	138	1,614	1,614	-
1	1,000	13	14	8	12	12	8	6	14	12	11	16	12	138	1,752	69
1,001	2,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,753	71
2,001	3,000	1	1	1	-	-	1	2	-	-	-	-	-	6	1,759	86
3,001	4,000	-	-	-	1	1	-	-	-	-	-	-	-	2	1,761	93
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,761	93
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,761	93
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,761	93
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,761	93
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,761	93
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,761	93
10,001	11,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,762	103
11,001	12,000	-	-	-	-	-	-	-	-	-	-	1	2	3	1,765	138
12,001	13,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,766	150
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 3/4 Inch Fire

Exhibit
Schedule H-5
Page 27
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 3/4 Inch Fire

Exhibit
Schedule H-5
Page 27
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,766	150
	-													-	1,766	150
Totals		144	149	147	147	147	146	144	152	145	147	146	152	1,766		

Average Usage	85
Median Usage	-
Average # Customers	147
Change in Number of Customers	8

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 Inch Fire

Exhibit
Schedule H-5
Page 28
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	-	1	1	-	1	1	-	2	1	1	1	1	10	10	-
1	1,000	1	-	-	1	-	-	-	-	-	-	-	-	2	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 (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 Inch Fire

Exhibit
Schedule H-5
Page 28
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	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 (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 1 Inch Fire

Exhibit
Schedule H-5
Page 28
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	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
Totals		1	1	1	1	1	1	-	2	1	1	1	1	12		

Average Usage	83
Median Usage	-
Average # Customers	1
Change in Number of Customers	-

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Fire

Exhibit
Schedule H-5
Page 29
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	1	1	1	1	1	1	1	1	1	1	1	1	12	12	-
1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Fire

Exhibit
Schedule H-5
Page 29
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 2 Inch Fire

Exhibit
Schedule H-5
Page 29
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
-														-	12	-
Totals		1	1	1	1	1	1	1	1	1	1	1	1	12		

Average Usage	-
Median Usage	-
Average # Customers	1
Change in Number of Customers	-

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: Valley Utilities (6 Inch)

Exhibit
Schedule H-5
Page 30
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	1	1	1	1	1	1	1	1	1	1	1	1	12	12	-
1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
2,001	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
5,001	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
9,001	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
10,001	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
13,001	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
16,001	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: Valley Utilities (6 Inch)

Exhibit
Schedule H-5
Page 30
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: Valley Utilities (6 Inch)

Exhibit
Schedule H-5
Page 30
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
	-													-	12	-
	-													-	12	-
	-													-	12	-
	-													-	12	-
Totals		1	1	1	1	1	1	1	1	1	1	1	1	12		
										Average Usage				-		
										Median Usage				-		
										Average # Customers				1		
										Change in Number of Customers				-		

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 8 Inch Bulk

Exhibit
Schedule H-5
Page 31
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	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 (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 8 Inch Bulk

Exhibit
Schedule H-5
Page 31
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	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 (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: 8 Inch Bulk

Exhibit
Schedule H-5
Page 31
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,953,103	2,953,103	-	-	-	-	-	-	-	-	-	-	-	1	1	1	2,953
3,303,897	3,303,897	-	1	-	-	-	-	-	-	-	-	-	-	1	2	6,257
4,224,000	4,224,000	-	-	1	-	-	-	-	-	-	-	-	-	1	3	10,481
5,285,199	5,285,199	1	-	-	-	-	-	-	-	-	-	-	-	1	4	15,766
5,335,603	5,335,603	-	-	-	-	-	-	-	1	-	-	-	-	1	5	21,102
5,465,801	5,465,801	-	-	-	-	1	-	-	-	-	-	-	-	1	6	26,568
5,670,500	5,670,500	-	-	-	-	-	-	1	-	-	-	-	-	1	7	32,238
5,711,706	5,711,706	-	-	-	-	-	-	-	-	-	-	1	-	1	8	37,950
5,908,603	5,908,603	-	-	-	1	-	-	-	-	-	-	-	-	1	9	43,858
6,956,000	6,956,000	-	-	-	-	-	-	-	-	-	1	-	-	1	10	50,814
8,749,603	8,749,603	-	-	-	-	-	1	-	-	-	-	-	-	1	11	59,564
9,294,603	9,294,603	-	-	-	-	-	-	-	-	1	-	-	-	1	12	68,859
-														-	12	68,859
Totals		1	1	1	1	1	1	1	1	1	1	1	1	12		

Average Usage	5,738,218
Median Usage	5,568,151
Average # Customers	1
Change in Number of Customers	-

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: Hydrant

Exhibit
Schedule H-5
Page 32
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	1	1	2	2	5	1	-	-	-	-	-	-	12	12	-
1	1,000	1	4	2	1	1	-	1	-	1	3	2	1	17	29	9
1,001	2,000	-	-	2	1	1	-	-	-	-	-	-	-	4	33	15
2,001	3,000	2	3	1	3	-	1	1	-	1	-	-	-	12	45	45
3,001	4,000	2	1	3	3	1	-	-	1	-	1	2	1	15	60	97
4,001	5,000	2	2	1	-	1	-	-	-	-	-	-	-	6	66	124
5,001	6,000	1	1	-	1	-	-	-	-	-	-	-	1	4	70	146
6,001	7,000	-	-	1	-	-	-	-	-	-	-	-	-	1	71	153
7,001	8,000	1	-	1	-	3	-	-	-	-	-	-	-	5	76	190
8,001	9,000	-	-	-	-	-	-	-	-	-	-	-	1	1	77	199
9,001	10,000	2	3	-	-	-	-	-	-	-	-	-	1	6	83	256
10,001	11,000	-	-	1	1	-	-	-	-	-	-	-	-	2	85	277
11,001	12,000	-	-	-	1	-	1	-	-	-	-	-	-	2	87	300
12,001	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	87	300
13,001	14,000	-	-	-	1	1	-	-	-	-	-	-	-	2	89	327
14,001	15,000	-	-	-	-	-	-	-	-	-	-	1	-	1	90	341
15,001	16,000	1	-	-	-	-	-	-	-	-	-	-	-	1	91	357
16,001	17,000	-	-	-	-	1	-	-	-	-	-	1	-	2	93	390
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	93	390
18,001	19,000	1	-	-	-	-	-	-	-	-	-	-	-	1	94	408
19,001	20,000	1	1	-	-	-	-	-	-	-	-	-	-	2	96	447
20,001	21,000	-	1	-	-	-	-	-	-	-	-	-	-	1	97	468
21,001	22,000	-	-	-	1	-	-	-	-	-	-	-	-	1	98	489
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	98	489
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	98	489
24,001	25,000	-	-	-	-	-	-	-	-	-	1	-	-	1	99	514
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	99	514
26,001	27,000	-	-	-	-	1	-	-	-	-	-	-	-	1	100	540
27,001	28,000	-	-	1	-	1	-	-	-	-	-	-	-	2	102	595
28,001	29,000	1	-	1	-	-	-	-	-	-	-	-	-	2	104	652
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	104	652
30,001	31,000	-	-	1	-	-	-	-	-	-	-	-	-	1	105	683
31,001	32,000	-	-	-	-	1	-	-	-	-	-	-	-	1	106	714
32,001	33,000	-	1	1	1	-	-	-	-	-	-	-	-	3	109	812
33,001	34,000	-	-	1	-	-	-	-	-	-	-	-	-	1	110	845
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	1	1	111	880
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	880
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	880
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	880
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	880
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	880
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	880
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	111	880

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: Hydrant

Exhibit
Schedule H-5
Page 32
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
42,001	43,000	-	-	-	-	2	-	-	-	-	-	-	-	2	113	965
43,001	44,000	-	1	1	1	-	-	-	-	-	-	-	-	3	116	1,095
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	116	1,095
45,001	46,000	1	-	-	-	-	-	-	-	-	-	-	-	1	117	1,141
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	117	1,141
47,001	48,000	-	-	-	1	-	-	-	-	-	-	-	-	1	118	1,188
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,188
49,001	50,000	-	-	1	-	-	-	-	-	-	-	-	-	1	119	1,238
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	119	1,238
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	119	1,238
52,001	53,000	-	-	1	-	-	-	-	-	-	-	-	-	1	120	1,290
53,001	54,000	1	-	-	-	1	-	-	-	-	-	-	-	2	122	1,397
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	122	1,397
55,001	56,000	-	-	-	-	1	-	-	-	-	-	-	-	1	123	1,453
56,001	57,000	-	-	1	1	-	-	-	-	-	-	-	-	2	125	1,566
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	125	1,566
58,001	59,000	-	1	-	-	-	-	-	-	-	-	-	-	1	126	1,624
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	126	1,624
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	126	1,624
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	126	1,624
62,001	63,000	1	1	-	-	-	-	-	-	-	-	-	-	2	128	1,749
63,001	64,000	-	-	-	-	-	-	-	-	-	-	1	-	1	129	1,813
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	129	1,813
65,001	66,000	1	-	-	-	-	-	-	-	-	-	-	-	1	130	1,878
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	130	1,878
67,001	68,000	-	-	-	-	-	-	-	-	1	-	-	-	1	131	1,946
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	131	1,946
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	131	1,946
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	131	1,946
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	131	1,946
72,001	73,000	-	-	1	-	-	-	-	-	-	-	-	-	1	132	2,018
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	132	2,018
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	132	2,018
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	132	2,018
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	132	2,018
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	132	2,018
78,001	79,000	1	-	-	-	-	-	-	-	-	-	-	-	1	133	2,097
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	133	2,097
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	133	2,097
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	133	2,097
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	133	2,097
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	133	2,097
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	133	2,097

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: Hydrant

Exhibit
Schedule H-5
Page 32
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	133	2,097
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	133	2,097
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	133	2,097
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	133	2,097
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	133	2,097
90,001	91,000	-	-	1	-	-	-	-	-	-	-	-	-	1	134	2,187
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	134	2,187
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	134	2,187
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	134	2,187
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	134	2,187
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	134	2,187
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	134	2,187
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	134	2,187
98,001	99,000	-	1	-	-	-	-	-	-	-	-	-	1	2	136	2,384
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	136	2,384
122,488	122,488	1	-	-	-	-	-	-	-	-	-	-	-	1	137	2,507
2,976,265	2,976,265	(1)	-	-	-	-	-	-	-	-	-	-	-	(1)	136	(470)
3,416,745	3,416,745	1	-	-	-	-	-	-	-	-	-	-	-	1	137	2,947
1,249,596	1,249,596	1	-	-	-	-	-	-	-	-	-	-	-	1	138	4,197
1,386,470	1,386,470	1	-	-	-	-	-	-	-	-	-	-	-	1	139	5,583
117,138	117,138	1	-	-	-	-	-	-	-	-	-	-	-	1	140	5,700
726,026	726,026	1	-	-	-	-	-	-	-	-	-	-	-	1	141	6,426
135,130	135,130	1	-	-	-	-	-	-	-	-	-	-	-	1	142	6,561
115,984	115,984	1	-	-	-	-	-	-	-	-	-	-	-	1	143	6,677
714,553	714,553	1	-	-	-	-	-	-	-	-	-	-	-	1	144	7,392
166,311	166,311	-	1	-	-	-	-	-	-	-	-	-	-	1	145	7,558
139,778	139,778	-	1	-	-	-	-	-	-	-	-	-	-	1	146	7,698
449,551	449,551	-	1	-	-	-	-	-	-	-	-	-	-	1	147	8,148
435,866	435,866	-	1	-	-	-	-	-	-	-	-	-	-	1	148	8,583
210,183	210,183	-	1	-	-	-	-	-	-	-	-	-	-	1	149	8,794
217,968	217,968	-	1	-	-	-	-	-	-	-	-	-	-	1	150	9,012
122,824	122,824	-	1	-	-	-	-	-	-	-	-	-	-	1	151	9,134
948,851	948,851	-	1	-	-	-	-	-	-	-	-	-	-	1	152	10,083
101,561	101,561	-	1	-	-	-	-	-	-	-	-	-	-	1	153	10,185

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: Hydrant

Exhibit
Schedule H-5
Page 32
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
390,516	390,516	-	1	-	-	-	-	-	-	-	-	-	-	1	154	10,575
151,952	151,952	-	1	-	-	-	-	-	-	-	-	-	-	1	155	10,727
1,077,866	1,077,866	-	-	1	-	-	-	-	-	-	-	-	-	1	156	11,805
221,962	221,962	-	-	1	-	-	-	-	-	-	-	-	-	1	157	12,027
114,528	114,528	-	-	1	-	-	-	-	-	-	-	-	-	1	158	12,142
281,949	281,949	-	-	1	-	-	-	-	-	-	-	-	-	1	159	12,424
432,129	432,129	-	-	1	-	-	-	-	-	-	-	-	-	1	160	12,856
134,827	134,827	-	-	1	-	-	-	-	-	-	-	-	-	1	161	12,991
455,889	455,889	-	-	1	-	-	-	-	-	-	-	-	-	1	162	13,446
651,358	651,358	-	-	1	-	-	-	-	-	-	-	-	-	1	163	14,098
103,474	103,474	-	-	-	1	-	-	-	-	-	-	-	-	1	164	14,201
123,938	123,938	-	-	-	1	-	-	-	-	-	-	-	-	1	165	14,325
126,463	126,463	-	-	-	1	-	-	-	-	-	-	-	-	1	166	14,452
153,470	153,470	-	-	-	1	-	-	-	-	-	-	-	-	1	167	14,605
431,505	431,505	-	-	-	1	-	-	-	-	-	-	-	-	1	168	15,037
238,861	238,861	-	-	-	1	-	-	-	-	-	-	-	-	1	169	15,276
145,026	145,026	-	-	-	1	-	-	-	-	-	-	-	-	1	170	15,421
283,681	283,681	-	-	-	1	-	-	-	-	-	-	-	-	1	171	15,704
134,744	134,744	-	-	-	1	-	-	-	-	-	-	-	-	1	172	15,839
1,433,188	1,433,188	-	-	-	1	-	-	-	-	-	-	-	-	1	173	17,272
118,356	118,356	-	-	-	1	-	-	-	-	-	-	-	-	1	174	17,391
347,020	347,020	-	-	-	-	1	-	-	-	-	-	-	-	1	175	17,738
132,657	132,657	-	-	-	-	1	-	-	-	-	-	-	-	1	176	17,870
426,661	426,661	-	-	-	-	1	-	-	-	-	-	-	-	1	177	18,297
134,138	134,138	-	-	-	-	1	-	-	-	-	-	-	-	1	178	18,431
149,069	149,069	-	-	-	-	1	-	-	-	-	-	-	-	1	179	18,580
519,053	519,053	-	-	-	-	1	-	-	-	-	-	-	-	1	180	19,099
580,008	580,008	-	-	-	-	1	-	-	-	-	-	-	-	1	181	19,679
110,081	110,081	-	-	-	-	1	-	-	-	-	-	-	-	1	182	19,789
355,231	355,231	-	-	-	-	1	-	-	-	-	-	-	-	1	183	20,144
206,911	206,911	-	-	-	-	1	-	-	-	-	-	-	-	1	184	20,351
2,478,982	2,478,982	-	-	-	-	1	-	-	-	-	-	-	-	1	185	22,830
303,197	303,197	-	-	-	-	1	-	-	-	-	-	-	-	1	186	23,134
175,941	175,941	-	-	-	-	1	-	-	-	-	-	-	-	1	187	23,309
107,584	107,584	-	-	-	-	-	-	-	1	-	-	-	-	1	188	23,417
395,173	395,173	-	-	-	-	-	-	-	-	-	-	1	-	1	189	23,812
135,478	135,478	-	-	-	-	-	-	-	-	-	-	1	-	1	190	23,948
150,844	150,844	-	-	-	-	-	-	-	-	-	-	-	1	1	191	24,099
414,272	414,272	-	-	-	-	-	-	-	-	-	-	-	1	1	192	24,513
876,879	876,879	-	-	-	-	-	-	-	-	-	-	-	1	1	193	25,390
876,879	876,879													-	193	25,390
	-													-	193	25,390
	-													-	193	25,390

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Meter Size: Hydrant

Exhibit
Schedule H-5
Page 32
Witness: Bourassa

Usage From:	Usage To:	Month of Jan-24	Month of Feb-24	Month of Mar-24	Month of Apr-24	Month of May-24	Month of Jun-24	Month of Jul-24	Month of Aug-24	Month of Sep-24	Month of Oct-24	Month of Nov-24	Month of Dec-24	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-														-	193	25,390
-														-	193	25,390
-														-	193	25,390
																25,390
Totals		29	33	33	30	34	3	2	2	3	5	9	10	193		

Average Usage	131,553
Median Usage	20,500
Average # Customers	16
Change in Number of Customers	(19)

Supplemental Filing Materials

Liberty Utilities (Litchfield Park Water and Sewer) Corp.
Annual Report
Well and Water Usage
12/31/24

Well and Water Usage

Name of the System:	LITCHFIELD PARK SERVICE CO.
ADEQ Public Water System Number:	AZ0407046
ADWR PCC Number:	91-000199.0000

Well registry 55# (55-XXXXXX):	Pump Horsepower	Pump Yield (gpm)	Casing Depth (feet)	Casing Diameter (inches)	Pump Motor Type **	Year Drilled	Water level 2014	Water level 2024	Meter Size (inches)	How measured:	Active
55-611687 14C	150	1,000	700	14	Submersible	0	112 static	189 running	8	Metered	Yes
55-611724 2AL	250	1,100	800	16	turbine	0	N/A	N/A	12	Metered	Yes
55-214539 10AL	150	600	700	16	turbine	2007	165	189 running	12	Metered	Yes
55-583454 TW1	200	500	540	16	turbine	2001	166 static	177 static	12	Metered	Yes
55-611690 TW2	75	550	503	12	turbine	1961	N/A	N/A	12	Metered	Yes
55-611678 TW4	150	1,250	685	16	turbine	1966	270 static	263 running	12	Metered	Yes
55-611677 TW5	150	1,200	850	16	turbine	1972	185 static	269 running	12	Metered	Yes
55-533836 TW8	200	1,100	650	16	turbine	1992	183 static	189 static	12	Metered	Yes
55-611727 5AL	300	1,550	810	16	turbine	1965	237	N/A	12	Metered	Yes
55-611729 9AL	350	1,750	997	20	turbine	1960	189 static	N/A	12	Metered	Yes
55-611726 4AL	350	1,000	617	12	turbine	1962	331	N/A	12	Metered	Yes
55-611717 20B	200	1,400	1,100	20	turbine	1962	198	194 static	12	Metered	Yes
55-611728 6AL	200	1,100	1,002	16	turbine	1977	N/A	N/A	12	Metered	Yes
55-223652 Marbella 1	75	200	550	20	turbine	2014	NA	310 static	6	Metered	Yes
55-233165 Marbella 2	100	400	488	12	turbine	2021	NA	285	6	Metered	Yes
55-228319 19B	200	600	850	21	turbine	2024	NA	222 static	12	Metered	Yes

Name of system water delivered to:	LITCHFIELD PARK SERVICE CO.
ADWR PCC Number:	91-000199.0000
Source of water delivered to another system	NA

Name of system water received from:	CITY OF GOODYEAR
ADWR PCC Number:	91-000224.0000
Source of water received	Ground Water
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*	Purchased Power (kWh)7
January	294,139,000.00	317,230,680.00	0.00	0.00	0.00	596,585	809,165
February	262,356,000.00	225,186,125.00	0.00	0.00	0.00	93,511	756,144
March	304,864,000.00	242,299,852.00	0.00	0.00	0.00	91,227	694,589
April	359,544,000.00	262,624,110.00	0.00	0.00	0.00	99,041	720,161
May	435,269,000.00	334,983,000.00	0.00	0.00	0.00	127,414	847,548
June	473,712,000.00	435,410,000.00	0.00	4,297,400.00	0.00	161,901	1,165,549
July	536,198,000.00	390,053,000.00	0.00	9,003,850.00	0.00	173,378	1,379,067
August	540,168,000.00	521,582,000.00	0.00	8,981,250.00	0.00	176,541	1,440,780
September	489,845,000.00	508,801,000.00	0.00	0.00	0.00	179,301	1,395,567
October	497,200,000.00	431,759,000.00	0.00	0.00	0.00	159,168	1,109,091
November	416,888,000.00	421,329,000.00	0.00	0.00	0.00	159,932	1,219,333
December	346,895,000.00	366,295,000.00	0.00	0.00	0.00	127,461	1,005,583
Totals	**4,951,098,000.00**	**4,464,061,767.00**	**0.00**	**22,282,500.00**	**0.00**	**$1,645,140**	**12,542,601**

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

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.

Liberty Utilities (Litchfield Park Water and Sewer) Corp
Annual Report
Customer and Other Information
12/31/24

Customer and Other Information	
Name of the System:	LITCHFIELD PARK SERVICE CO.
ADEQ Public Water System Number:	AZ0407046
ADWR PCC Number:	91-000199.0000

	Number of Customers				
Month	Single-Family	Multi-Family	Commercial	Turf/Irrigation	Other Non-Residential
January	20,168	220	489	884	339
February	20,334	218	489	884	355
March	20,296	220	491	886	349
April	20,462	215	491	886	349
May	20,482	217	498	892	351
June	20,310	217	480	872	319
July	18,841	193	460	787	305
August	21,943	234	543	1,014	335
September	20,339	224	492	890	315
October	20,402	218	498	895	325
November	20,373	218	498	869	321
December	20,407	221	500	891	336

If the system has fire hydrants, what is the fire flow requirements? 1,500 GPM for 2 hrs.

Does the system have chlorination treatment? Yes

Does the Company have an ADWR Gallons Per Capita Per Day (GCPCPD) requirement? Yes
If yes, provide the GPCPD amount: 172

Is the Water Utility located in an ADWR Active Management Area (AMA)? Yes
If yes, which AMA? Phoenix AMA

Describe any plans and estimated completion dates for any enlargements or improvements of this system.

NA

Liberty Utilities (Litchfield Park Water and Sewer) Corp.
Annual Report
Well and Water Usage
12/31/24

Well and Water Usage

Name of the System:	LITCHFIELD PARK SERVICE CO.
ADEQ Public Water System Number:	AZ0407046
ADWR PCC Number:	91-000199.0000

Well registry 55# (55-XXXXXX):	Pump Horsepower	Pump Yield (gpm)	Casing Depth (feet)	Casing Diameter (inches)	Pump Motor Type **	Year Drilled	Water level 2014	Water level 2024	Meter Size (inches)	How measured:	Active
55-611687 14C	150	1,000	700	14	Submersible	0	112 static	189 running	8	Metered	Yes
55-611724 2AL	250	1,100	800	16	turbine	0	N/A	N/A	12	Metered	Yes
55-214539 10AL	150	600	700	16	turbine	2007	165	189 running	12	Metered	Yes
55-583454 TW1	200	500	540	16	turbine	2001	166 static	177 static	12	Metered	Yes
55-611690 TW2	75	550	503	12	turbine	1961	N/A	N/A	12	Metered	Yes
55-611678 TW4	150	1,250	685	16	turbine	1966	270 static	263 running	12	Metered	Yes
55-611677 TW5	150	1,200	850	16	turbine	1972	185 static	269 running	12	Metered	Yes
55-533836 TW8	200	1,100	650	16	turbine	1992	183 static	189 static	12	Metered	Yes
55-611727 5AL	300	1,550	810	16	turbine	1965	237	N/A	12	Metered	Yes
55-611729 9AL	350	1,750	997	20	turbine	1960	189 static	N/A	12	Metered	Yes
55-611726 4AL	350	1,000	617	12	turbine	1962	331	N/A	12	Metered	Yes
55-611717 20B	200	1,400	1,100	20	turbine	1962	198	194 static	12	Metered	Yes
55-611728 6AL	200	1,100	1,002	16	turbine	1977	N/A	N/A	12	Metered	Yes
55-223652 Marbella 1	75	200	550	20	turbine	2014	NA	310 static	6	Metered	Yes
55-233165 Marbella 2	100	400	488	12	turbine	2021	NA	285	6	Metered	Yes
55-228319 19B	200	600	850	21	turbine	2024	NA	222 static	12	Metered	Yes

Name of system water delivered to:	LITCHFIELD PARK SERVICE CO.
ADWR PCC Number:	91-000199.0000
Source of water delivered to another system	NA

Name of system water received from:	CITY OF GOODYEAR
ADWR PCC Number:	91-000224.0000
Source of water received	Ground Water
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*	Purchased Power (kWh)7
January	294,139,000.00	317,230,680.00	0.00	0.00	0.00	596,585	809,165
February	262,356,000.00	225,186,125.00	0.00	0.00	0.00	93,511	756,144
March	304,864,000.00	242,299,852.00	0.00	0.00	0.00	91,227	694,589
April	359,544,000.00	262,624,110.00	0.00	0.00	0.00	99,041	720,161
May	435,269,000.00	334,983,000.00	0.00	0.00	0.00	127,414	847,548
June	473,712,000.00	435,410,000.00	0.00	4,297,400.00	0.00	161,901	1,165,549
July	536,198,000.00	390,053,000.00	0.00	9,003,850.00	0.00	173,378	1,379,067
August	540,168,000.00	521,582,000.00	0.00	8,981,250.00	0.00	176,541	1,440,780
September	489,845,000.00	508,801,000.00	0.00	0.00	0.00	179,301	1,395,567
October	497,200,000.00	431,759,000.00	0.00	0.00	0.00	159,168	1,109,091
November	416,888,000.00	421,329,000.00	0.00	0.00	0.00	159,932	1,219,333
December	346,895,000.00	366,295,000.00	0.00	0.00	0.00	127,461	1,005,583
Totals	**4,951,098,000.00**	**4,464,061,767.00**	**0.00**	**22,282,500.00**	**0.00**	**$1,645,140**	**12,542,601**

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

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.

Water Utility Plant Description	
Name of the System:	LITCHFIELD PARK SERVICE CO.
ADEQ Public Water System Number:	AZ0407046
ADWR PCC Number:	91-000199.0000

MAINS		
Sizes (inches)	Material	Length (feet)
2.00	GALV/DIP/PVC/ACP/CIP/CU/TRANSITE	11,054
3.00	GALV/DIP/PVC/ACP/CIP/CU/TRANSITE	3,686
4.00	GALV/DIP/PVC/ACP/CIP/CU/TRANSITE	28,427
5.00	GALV/DIP/PVC/ACP/CIP/CU/TRANSITE	379,379
6.00	GALV/DIP/PVC/ACP/CIP/CU/TRANSITE	703,506
8.00	GALV/DIP/PVC/ACP/CIP/CU/TRANSITE	169,773
10.00	GALV/DIP/PVC/ACP/CIP/CU/TRANSITE	285,698
12.00	GALV/DIP/PVC/ACP/CIP/CU/TRANSITE	136,223
16.00	GALV/DIP/PVC/ACP/CIP/CU/TRANSITE	11,342
24.00	GALV/DIP/PVC/ACP/CIP/CU/TRANSITE	102,125
30.00	GALV/DIP/PVC/ACP/CIP/CU/TRANSITE	4,015
36.00	GALV/DIP/PVC/ACP/CIP/CU/TRANSITE	0
42.00	GALV/DIP/PVC/ACP/CIP/CU/TRANSITE	460
NA	NA	NA

CUSTOMER METERS			
Size (inches)	Quantity	Percent over 1,000,000 gallons	Percent over 10 years old
5/8 X 3/4	170	0%	Unknown
0.75	14,027	0%	Unknown
1	7,028	0%	Unknown
1.5	321	0%	Unknown
Compound 2	0	0%	Unknown
Turbine 2	751	0%	Unknown
Compound 3	0	0%	Unknown
Turbine 3	16	0%	Unknown
Compound 4	21	0%	Unknown
Turbine 5	0	0%	Unknown
Compound 6	0	0%	Unknown
Turbine 6	0	0%	Unknown
6	7	0%	Unknown
8	2	NA	NA
10	2	NA	NA
NA	NA	NA	NA
NA	NA	NA	NA

SERVICE LINES		
Material	Percent of system	Year installed
Galvanized steel	3%	<1970
HDPE	2%	<1970
Copper	95%	>1970
NA	NA	NA
NA	NA	NA

BOOSTER PUMPS		
Horsepower	GPM	Quantity
75HP	0	1
150HP	0	1
200HP	0	3
250HP	0	4

FIRE HYDRANTS	
Type	Quantity
Standard *	3,808
Other	NA

STORAGE TANKS			
Capacity (gallons)	Material	Quantity	Year installed
6.3 MG TWR	0	1	0
3.84 MG ALR	0	1	0
100K 20ATF	0	1	0
NA	NA	NA	NA
NA	NA	NA	NA
NA	NA	NA	NA

PRESSURE/BLADDER TANKS			
Capacity (gallons)	Material	Quantity	Year installed
450 GAL	0	4	0
NA	NA	NA	NA
NA	NA	NA	NA
NA	NA	NA	NA
NA	NA	NA	NA
NA	NA	NA	NA

* 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:	2 units of Sodium Hypochlorite generation as disinfection for Water Treatment, Arsenic removal systems at well sites 20B, Town Well Reservoir and Airline Reservoir, GAC treatment at 2AL, 4AL, 10AL & Marbella 1 and 2. The Airline Reservoir has Ferric Chloride treatment to help in removal of arsenic, in addition to Anthrocite carbon the Town Well Reservoir uses carbon dioxide with E33 Bayoxide to help with pH levels, also helping to extend the life of the carbon media. 20B ATF uses E33 Bayoxide for arsenic removal and a blending tank to reduce nitrate. Well sites 2AL, 10AL, 20B, 34 C & Marbella 1 all have 450 gallon tanks with 12% sodium hypochlorite to maintian a 0.5-1.0 chlorine residual
STRUCTURES:	Booster Pump Building, fences, block walls for wells, Airline Reservoir Pump Buildings, Chlorine injection building, shade structures for VFD cabinets, shade structures for Sodium Hypochlorite tanks.
OTHER:	8 standby generators, valve operating machine, 16 vehicles, mobile generator, 2 golf carts, 2 trailers & 1 forklift