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Appendix D
Liberty Utilities (Park Water) and Liberty Utilities
(Apple Valley Ranchos Water) Corp.
General Office Summary of Expense Allocation

APPENDIX D
PAGE 1
LIBERTY UTILITIES - GENERAL OFFICE
SUMMARY OF EXPENSES ALLOCATION
(Dollars in Thousands)

	2026	
TOTAL EXPENSE (NON-ALLOCATED)		
Payroll Tax	\$278,006	
Property Tax	\$299,102	
Depreciation	\$1,705,981	
Other	<u>\$17,998,811</u>	
Total	\$20,281,901	
ALLOCATED EXPENSE		
APPLE VALLEY		
Payroll Tax	\$119,670	
Property Tax	\$122,776	
Depreciation	\$725,691	
Other	<u>\$4,591,940</u>	
Total	\$5,560,077	
APPLE VALLEY - IRRIGATION		
Payroll Tax	\$648	
Property Tax	\$663	
Depreciation	\$3,931	
Other	<u>\$24,000</u>	
Total	\$29,242	
PARK		
Payroll Tax	\$150,368	
Property Tax	\$154,282	
Depreciation	\$911,873	
Other	<u>\$5,773,277</u>	
Total	\$6,989,800	
GROUP PENSION EXPENSE *		
	2025	2026
California Water Operations	\$53,044	\$55,166
West Region Shared Services	\$53,044	\$55,166
California Water & Electric Operations	\$45,971	\$47,810

*For 2025 and 2026, amounts shown are on calendar-year basis. For 2027 and 2028, amounts will be subject to inflationary adjustments as part of the escalation year filing.