

Appendix D

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

APPENDIXD
PAGE1
LIBERTY UTILITIES - GENERAL OFFICE
SUMMARY OF EXPENSES ALLOCATION
(Dollars in Thousands)

	2026	
TOTAL EXPENSE (NON-ALLOCATED)		
Payroll Tax	\$271,822	
Property Tax	\$293,456	
Depreciation	\$1,705,981	
Other	\$18,041,957	
Total	\$20,313,216	
ALLOCATED EXPENSE		
APPLE VALLEY		
Payroll Tax	\$46,663	
Property Tax	\$48,229	
Depreciation	\$725,691	
Other	\$1,954,612	
Total	\$2,775,195	
APPLE VALLEY - IRRIGATION		
Payroll Tax	\$98	
Property Tax	\$102	
Depreciation	\$3,931	
Other	\$3,980	
Total	\$8,111	
PARK		
Payroll Tax	\$54,379	
Property Tax	\$56,207	
Depreciation	\$911,873	
Other	\$2,279,181	
Total	\$3,301,640	
GROUP PENSION EXPENSE*		
	2025	2026
California Water Operations	\$56,580	\$58,843
West Region Shared Services	\$56,580	\$58,843
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.