Attachment 1
Corrected Appendices A-E (Clean Versions)

Appendix A
Liberty Utilities (Apple Valley Ranchos Water) Corp. Domestic
Summary of Earnings, Ratebase, Taxes, Quantities, Bill Comparison

APPENDIX A
PAGE 1
LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP. - DOMESTIC
SUMMARY OF EARNINGS - TEST YEAR 2025-2026
(Dollars in Thousands)

	PRESENT RATES	ADOPTED RATES
OPERATING REVENUES	$30,156.7	$28,209.9
DEFERRED REVENUES	$0.0	$0.0
MISCELLANEOUS REVENUE	$163.2	$163.2
TOTAL REVENUES	$30,319.9	$28,373.0
% CHANGE		-6.42%
OPERATIONS & MAINTENANCE		
PAYROLL-OPERATIONS	$574.2	$574.2
OPERATIONS-OTHER	$348.0	$348.0
PURCHASED POWER	$1,510.1	$1,510.1
LEASED WATER RIGHTS	$240.0	$240.0
REPLENISHMENT	$88.1	$88.1
CHEMICALS	$53.3	$53.3
PAYROLL-CUSTOMERS	$394.3	$394.3
CUSTOMERS-OTHER	$567.2	$567.2
UNCOLLECTIBLES	$148.6	$139.0
PAYROLL-MAINTENANCE	$268.6	$268.6
MAINTENANCE-OTHER	$878.4	$878.4
CLEARINGS	$337.3	$337.3
SUB-TOTAL O & M	$5,408.0	$5,398.5
ADMINISTRATIVE & GENERAL		
A & G PAYROLL	$1,400.9	$1,400.9
EMPLOYEE BENEFITS	$720.8	$720.8
INSURANCE	$825.1	$825.1
REG. COMM. EXPENSE	$166.1	$166.1
FRANCHISE REQUIREMENTS	$288.0	$269.5
OUTSIDE SERVICES	$77.4	$77.4
A & G - OTHER	$304.0	$304.0
A & G TRANSFERRED CREDIT	-$811.1	-$811.1
ALLOCATIONS	$2,254.5	$2,254.5
SUB-TOTAL A & G	$5,225.7	$5,207.2
OTHER TAXES		
PROPERTY TAXES	$1,373.4	$1,373.4
TAXES-OTHER	$92.8	$92.8
PAYROLL TAXES	$240.6	$240.6
SUBTOTAL OTHER TAXES	$1,706.7	$1,706.7
DEPRECIATION	$5,744.8	$5,744.8
CA INCOME TAXES	$813.2	$643.6
FEDERAL INCOME TAXES	$1,611.1	$1,208.1
TOTAL EXPENSE	$20,509.5	$19,908.9
NET REVENUES	$9,810.4	$8,464.1
TOTAL RATE BASE	$118,105.9	$118,105.9
RATE OF RETURN	8.31%	7.17%

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PAGE 2
LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP. - DOMESTIC
RATEBASE
(Dollars in Thousands)

	2025-2026	**2026-2027**
AVERAGE BALANCES		
PLANT IN SERVICE	$217,047.8	$223,890.3
WORK IN PROGRESS	$2,836.8	$5,102.8
MATERIALS & SUPPLIES	$660.4	$686.8
WORKING CASH	$1,980.6	$1,958.4
SUBTOTAL	$222,525.6	$231,638.3
LESS:		
DEPRECIATION RESERVE	$66,772.4	$70,838.8
ADVANCES	$27,617.2	$29,334.8
CONTRIBUTIONS	$2,573.0	$2,685.3
UNAMORTIZED ITC	$0.0	$0.0
UNAMORTIZED EXCESS DEFERRED INCOME TAX	$3,650.9	$3,473.2
DEFERRED INCOME TAX	$13,755.2	$14,224.8
SUBTOTAL	$114,368.6	$120,556.8
PLUS:		
METHOD 5 ADJUSTMENT	$0.3	$0.3
NET DISTRICT RATE BASE	$108,157.3	$111,081.8
MAIN OFFICE ALLOCATION	$9,948.5	$10,380.3
TOTAL RATE BASE	$118,105.9	$121,462.1

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LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP. - DOMESTIC
INCOME TAX CALCULATION - Test Year 2025-2026
(Dollars in Thousands)

	PRESENT RATES	ADOPTED RATES
OPERATING REVENUES	$30,319.9	$28,373.0
EXPENSE		
OPERATIONS & MAINTENANCE	$5,259.4	$5,259.4
UNCOLLECTIBLES	$148.6	$139.0
ADMINISTRATIVE & GENERAL	$4,937.7	$4,937.7
FRANCHISE REQUIREMENTS	$288.0	$269.5
PROPERTY TAXES	$1,373.4	$1,373.4
TAXES-OTHER	$92.8	$92.8
PAYROLL TAXES	$240.6	$240.6
MEALS ADJUSTMENT	-$7.5	-$7.5
TOTAL	$12,332.9	$12,304.9
INCOME BEFORE TAXES	$17,986.9	$16,068.1
CA CORP-FRANCHISE TAX (CCFT)		
CA TAX DEPRECIATION	$5,618.0	$5,618.0
INTEREST	$3,169.8	$3,169.8
TOTAL	$8,787.8	$8,787.8
TAXABLE INCOME FOR CCFT	$9,199.2	$7,280.4
CCFT RATE	8.84%	8.84%
CALIFORNIA INCOME TAX	$813.2	$643.6
FEDERAL INCOME TAX		
FED. TAX DEPRECIATION	$5,618.0	$5,618.0
CA TAX	$670.7	$670.7
INTEREST	$3,169.8	$3,169.8
QUALIFIED PROD. DEDUCTION	$0.0	$0.0
TOTAL	$9,458.4	$9,458.4
FIT TAXABLE INCOME	$8,528.5	$6,609.7
FIT RATE	21%	21%
FEDERAL INCOME TAX	$1,791.0	$1,388.0
ITC	$0.0	$0.0
EXCESS ADIT	$179.9	$179.9
NET FEDERAL INCOME TAX	$1,611.1	$1,208.1

APPENDIX A
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LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP. - DOMESTIC
ADOPTED QUANTITIES

NET-TO-GROSS MULTIPLIER	1.44614
UNCOLLECTIBLE RATE	0.49%
FRANCHISE RATE	0.95%

DOMESTIC (UNITS IN ACRE-FOOT)		2025-2026	2026-2027	2027-2028
WATER PRODUCTION				
POTABLE WATER SALES		9,170	9,211	9,254
UNACCOUNTED WATER PERCENTAGE	5.4%	523	526	528
TOTAL POTABLE PRODUCTION		9,693	9,737	9,782
REPLENISHMENT CHARGES				
ADMIN & BIOLOGICAL ASSESSMENT		9,693	9,737	9,782
COST PER AF		$5.68	$5.68	$5.68
SUBTOTAL		$55,056	$55,303	$55,564
MAKE UP ASSESSMENT		944	944	944
COST PER AF		$35	$35	$35
SUBTOTAL		$33,024	$33,024	$33,024
TOTAL REPLENISHMENT COST		$88,080	$88,327	$88,588
LEASED WATER RIGHTS				
LEASED WATER RIGHTS		1,039	1,083	1,128
COST PER AF		$230.99	$230.99	$230.99
TOTAL LEASED WATER RIGHTS COST		$240,003	$250,044	$260,651
PURCHASED POWER				
TOTAL PRODUCTION		9,693	9,737	9,782
COST PER AF		$155.53	$155.53	$155.53
TOTAL COST		$1,507,585	$1,514,346	$1,521,488

	2025	2026
GROUP PENSION EXPENSE*	$ 147,806	$ 153,718

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

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LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP. - DOMESTIC CUSTOMERS & SALES

NUMBER OF CUSTOMERS	**2025**	**2026**	**2027**
Residential	19,257	19,357	19,457
Commercial	1,437	1,444	1,451
Industrial	2	2	2
Public Authority	42	42	42
Private Fire Service	244	245	246
Irrigation - Public Authority	0	0	0
Irrigation - Pressure	156	156	156
Apple Valley Golf Course	0	0	0
Temporary Bi Monthly	20	21	22
Temporary Monthly	0	0	0
Yermo - Residential	258	258	258
Yermo - Commercial	29	29	29
Yermo - Industrial	0	0	0
Yermo - Public Authority	1	1	1
Yermo - Private Fire	0	0	0
Yermo - Hydrants	1	1	1
GRAND TOTAL	21,446	21,555	21,664

METER SALES (CCF)	Avg. Usage (CCF/Cust/Mo)			
Residential	11.75	2,714,253	2,728,348	2,742,443
Commercial	48.10	829,089	832,115	836,151
Industrial	31.71	761	761	761
Public Authority	425.16	214,279	214,279	214,279
Private Fire Service	0.95	2,786	2,797	2,808
Irrigation - Public Authority	0	0	0	0
Irrigation - Pressure	98.15	183,735	183,735	183,735
Apple Valley Golf Course	0	0	0	0
Temporary Bi Monthly	65.00	15,211	15,991	16,771
Temporary Monthly	0	0	0	0
Yermo - Residential	7.88	24,402	24,402	24,402
Yermo - Commercial	19.27	6,705	6,705	6,705
Yermo - Industrial	0	0	0	0
Yermo - Public Authority	255.25	3,063	3,063	3,063
Yermo - Private Fire	0	0	0	0
Yermo - Hydrants	0	0	0	0
GRAND TOTAL		3,994,283	4,012,195	4,031,117

APPENDIX A

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LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP. - DOMESTIC

MONTHLY RESIDENTIAL BILL COMPARISON

Schedule No, PR-1-R - 5/8" METER

Usage (CCF)	Present Rates	Adopted Rates	Amount Change	Percent Change
0	$37.05	$38.44	$1.39	3.75%
4	$50.40	$50.23	-$0.18	-0.35%
6	$57.08	$56.12	-$0.96	-1.68%
10	$74.88	$71.31	-$3.57	-4.77%
12	$83.78	$78.90	-$4.88	-5.82%
18	$110.48	$101.68	-$8.80	-7.96%
24	$137.18	$124.46	-$12.71	-9.27%
36	$223.07	$205.61	-$17.45	-7.82%
48	$315.46	$293.88	-$21.58	-6.84%

Excludes any applicable fees, surcharges, or surcredits

Appendix B
Liberty Utilities (Apple Valley Ranchos Water) Corp. Irrigation
Summary of Earnings, Ratebase, Taxes, Quantities, Bill Comparison

APPENDIX B
PAGE 1
LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP. - IRRIGATION
SUMMARY OF EARNINGS - TEST YEAR 2025-2026
(Dollars in Thousands)

	PRESENT RATES	ADOPTED RATES
OPERATING REVENUES	$372.4	$282.0
DEFERRED REVENUES	$0.0	$0.0
TOTAL REVENUES	$372.4	$282.0
%CHANGE		-24.29%
OPERATIONS & MAINTENANCE		
PAYROLL-OPERATIONS	$4.9	$4.9
OPERATIONS-OTHER	$0.0	$0.0
PURCHASED POWER	$186.3	$186.3
LEASED WATER RIGHTS	$0.0	$0.0
REPLENISHMENT	$3.9	$3.9
CUSTOMERS-OTHER	$0.0	$0.0
UNCOLLECTIBLES	$0.0	$0.0
PAYROLL-MAINTENANCE	$0.0	$0.0
MAINTENANCE-OTHER	$0.8	$0.8
CLEARINGS	$3.8	$3.8
SUB-TOTAL O & M	$199.7	$199.7
ADMINISTRATIVE & GENERAL	$0.0	$0.0
A & G PAYROLL	$0.0	$0.0
EMPLOYEE BENEFITS	$2.6	$2.6
INSURANCE	$0.2	$0.2
REG. COMM. EXPENSE	$0.0	$0.0
FRANCHISE REQUIREMENTS	$0.0	$0.0
OUTSIDE SERVICES	$0.2	$0.2
A & G - OTHER	$0.0	$0.0
A & G TRANSFERRED CREDIT	$0.0	$0.0
ALLOCATIONS	$26.3	$26.3
SUB-TOTAL A & G	$29.3	$29.3
OTHER TAXES	$0.0	$0.0
PROPERTY TAXES	$2.8	$2.8
PAYROLL TAXES	$0.6	$0.6
SUB-TOTAL OTHER TAXES	$3.3	$3.3
DEPRECIATION	$20.9	$20.9
CA INCOME TAXES	$10.1	$2.1
FEDERAL INCOME TAXES	$22.7	$3.7
TOTAL EXPENSE	$286.0	$259.0
NET REVENUES	$86.4	$22.9
RATE BASE	$320.0	$320.0
RATE OF RETURN	27.01%	7.17%

APPENDIX B
PAGE 2
LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP. - IRRIGATION
RATEBASE
(Dollars in Thousands)

	2025-2026	2026-2027
AVERAGE BALANCES		
PLANT IN SERVICE	$658.6	$659.3
WORK IN PROGRESS	$0.0	$0.0
MATERIALS & SUPPLIES	$0.0	$0.0
WORKING CASH	$11.2	$11.0
SUBTOTAL	$669.7	$670.4
LESS:		
DEPRECIATION RESERVE	$338.5	$356.0
ADVANCES	$0.0	$0.0
CONTRIBUTIONS	$27.7	$26.6
UNAMORTIZED ITC	$0.0	$0.0
UNAMORTIZED EXCESS DEFERRED INCOME TAX	$8.4	$8.0
DEFERRED INCOME TAX	$28.9	$29.9
SUBTOTAL	$403.5	$420.5
PLUS:		
METHOD 5 ADJUSTMENT		
NET DISTRICT RATE BASE	$266.2	$249.8
MAIN OFFICE ALLOCATION	$53.8	$56.1
TOTAL RATE BASE	$320.0	$306.0

APPENDIX B
PAGE 3
LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP. - IRRIGATION
INCOME TAX CALCULATION - Test Year 2025-2026
(Dollars in Thousands)

	PRESENT RATES	ADOPTED RATES
OPERATING REVENUES	$372.4	$282.0
EXPENSE		
OPERATIONS & MAINTENANCE	$199.7	$199.7
UNCOLLECTIBLES	$0.0	$0.0
ADMINISTRATIVE & GENERAL	$29.3	$29.3
FRANCHISE REQUIREMENTS	$0.0	$0.0
PROPERTY TAXES	$2.8	$2.8
PAYROLL TAXES	$0.6	$0.6
MEALS ADJUSTMENT	$0.0	$0.0
TOTAL	$232.3	$232.3
INCOME BEFORE TAXES	$140.1	$49.6
CA CORP-FRANCHISE TAX (CCFT)		
CA TAX DEPRECIATION	$20.5	$20.5
INTEREST	$5.5	$5.5
TOTAL	$26.0	$26.0
TAXABLE INCOME FOR CCFT	$114.0	$23.6
CCFT RATE	8.84%	8.84%
CALIFORNIA INCOME TAX	$10.1	$2.1
FEDERAL INCOME TAX		
FED. TAX DEPRECIATION	$20.5	$20.5
CA TAX	$3.9	$3.9
INTEREST	$5.5	$5.5
QUALIFIED PROD. DEDUCTION	$0.0	$0.0
TOTAL	$29.9	$29.9
FIT TAXABLE INCOME	$110.2	$19.7
FIT RATE	21%	21%
FEDERAL INCOME TAX	$23.1	$4.1
ITC	$0.0	$0.0
EXCESS ADIT	$0.4	$0.4
NET FEDERAL INCOME TAX	$22.7	$3.7

APPENDIX B
PAGE 4
LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP. - IRRIGATION
ADOPTED QUANTITIES

NET-TO-GROSS MULTIPLIER	1.42531			
UNCOLLECTIBLE RATE	0.00%			
FRANCHISE RATE	0.00%			
DOMESTIC (UNITS IN ACRE-FOOT)		**2025-2026**	**2026-2027**	**2027-2028**
WATER PRODUCTION				
POTABLE WATER SALES		1,184	1,184	1,184
UNACCOUNTED WATER PERCENTAGE	69.2%	2,660	2,660	2,660
TOTAL POTABLE PRODUCTION		3,844	3,844	3,844
REPLENISHMENT CHARGES				
ADMIN & BIOLOGICAL ASSESSMENT		3,844	3,844	3,844
COST PER AF		$1.03	$1.03	$1.03
TOTAL REPLENISHMENT COST		$3,959	$3,959	$3,959
PURCHASED POWER				
TOTAL PRODUCTION		3844	3844	3844
COST PER AF		$48.75	$48.75	$48.75
TOTAL COST		$187,392	$187,392	$187,392

APPENDIX B
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LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP. - IRRIGATION
CUSTOMERS & SALES

NUMBER OF CUSTOMERS		**2025**	**2026**	**2027**
Irrigation - Gravity		1	1	1
METER SALES (CCF)	Average Usage (CCF/Cust/Mo)			
Irrigation - Gravity	$42,975.41	515,705	515,705	515,705

APPENDIX B
PAGE 6
LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP. - IRRIGATION
MONTHLY RESIDENTIAL BILL COMPARISON
Schedule No, PR-1-R - 5/8" METER

Usage (CCF)	Present Rates	Adopted Rates	Amount Change	Percent Change
515,705	$372,413	$282,020	-$90,393	-24.27%

Excludes any applicable fees, surcharges, or surcredits

Appendix C
Liberty Utilities (Park Water) Corp.
Summary of Earnings, Ratebase, Taxes, Quantities, Bill Comparison

APPENDIX C
PAGE 1
LIBERTY UTILITIES (PARK WATER) CORP.
SUMMARY OF EARNINGS - TEST YEAR 2025-2026
(Dollars in Thousands)

	PRESENT RATES	ADOPTED RATES
OPERATING REVENUES	$42,454.9	$42,604.9
DEFERRED REVENUES	$0.0	$0.0
MISCELLANEOUS REVENUE	$373.8	$373.8
TOTAL REVENUES	$42,828.8	$42,978.8
% CHANGE		0.35%
OPERATIONS & MAINTENANCE		
PAYROLL-OPERATIONS	$926.6	$926.6
OPERATIONS-OTHER	$621.0	$621.0
PURCHASED WATER-POTABLE	$9,067.3	$9,067.3
PURCHASED WATER-RECLAIMED	$196.7	$196.7
PURCHASED POWER	$881.8	$881.8
LEASED WATER RIGHTS	$266.4	$266.4
REPLENISHMENT	$1,656.5	$1,656.5
CHEMICALS	$159.0	$159.0
PAYROLL-CUSTOMERS	$622.0	$622.0
CUSTOMERS-OTHER	$665.9	$665.9
UNCOLLECTIBLES	$239.8	$240.7
PAYROLL-MAINTENANCE	$296.0	$296.0
MAINTENANCE-OTHER	$839.2	$839.2
CLEARINGS	$454.7	$454.7
SUB-TOTAL O & M	$16,892.8	$16,893.6
ADMINISTRATIVE & GENERAL		
A & G PAYROLL	$1,595.3	$1,595.3
EMPLOYEE BENEFITS	$917.3	$917.3
INSURANCE	$476.7	$476.7
REG. COMM. EXPENSE	$207.6	$207.6
FRANCHISE REQUIREMENTS	$167.0	$167.6
OUTSIDE SERVICES	$332.9	$332.9
A & G - OTHER	$434.3	$434.3
A & G TRANSFERRED CREDIT	-$750.5	-$750.5
ALLOCATIONS	$2,683.8	$2,683.8
SUB-TOTAL A & G	$6,064.5	$6,065.0
OTHER TAXES		
PROPERTY TAXES	$1,670.1	$1,670.1
TAXES-OTHER	$157.5	$157.5
PAYROLL TAXES	$314.0	$314.0
SUBTOTAL OTHER TAXES	$2,141.5	$2,141.5
DEPRECIATION	$4,580.0	$4,580.0
CA INCOME TAXES	$943.5	$956.6
FEDERAL INCOME TAXES	$1,959.6	$1,990.8
TOTAL EXPENSE	$32,581.8	$32,627.6
NET REVENUES	$10,247.0	$10,351.2
TOTAL RATE BASE	$144,348.9	$144,348.9
RATE OF RETURN	7.10%	7.17%

APPENDIX C

PAGE 2

LIBERTY UTILITIES (PARK WATER) CORP.

RATEBASE

(Dollars in Thousands)

	2025-2026	2026-2027
AVERAGE BALANCES		
PLANT IN SERVICE	$196,377.2	$206,125.9
WORK IN PROGRESS	$2,495.7	$3,440.0
MATERIALS & SUPPLIES	$260.8	$271.3
WORKING CASH	$4,211.3	$4,057.0
SUBTOTAL	$203,345.1	$213,894.2
LESS:		
DEPRECIATION RESERVE	$43,514.7	$47,319.9
ADVANCES	$1,169.9	$1,158.4
CONTRIBUTIONS	$7,729.8	$7,743.8
UNAMORTIZED ITC	$0.0	$0.0
UNAMORTIZED EXCESS DEFERRED INCOME TAX	$2,617.8	$2,522.2
DEFERRED INCOME TAX	$16,467.4	$17,612.2
SUBTOTAL	$71,499.6	$76,356.5
PLUS:		
METHOD 5 ADJUSTMENT	$2.0	$1.8
NET DISTRICT RATE BASE	$131,847.5	$137,539.4
MAIN OFFICE ALLOCATION	$12,501.4	$13,043.9
TOTAL RATE BASE	$144,348.9	$150,583.3

APPENDIX C
PAGE 3
LIBERTY UTILITIES (PARK WATER) CORP.
INCOME TAX CALCULATION - Test Year 2025-2026
(Dollars in Thousands)

	PRESENT RATES	ADOPTED RATES
OPERATING REVENUES	$42,828.8	$42,978.8
EXPENSE		
OPERATIONS & MAINTENANCE	$16,652.9	$16,652.9
UNCOLLECTIBLES	$239.8	$240.7
ADMINISTRATIVE & GENERAL	$5,897.4	$5,897.4
FRANCHISE REQUIREMENTS	$167.0	$167.6
PROPERTY TAXES	$1,670.1	$1,670.1
TAXES-OTHER	$157.5	$157.5
PAYROLL TAXES	$314.0	$314.0
MEALS ADJUSTMENT	-$14.1	-$14.1
TOTAL	$25,084.7	$25,086.1
INCOME BEFORE TAXES	$17,744.1	$17,892.7
CA CORP-FRANCHISE TAX (CCFT)		
CA TAX DEPRECIATION	$4,580.0	$4,580.0
INTEREST	$2,491.2	$2,491.2
TOTAL	$7,071.3	$7,071.3
TAXABLE INCOME FOR CCFT	$10,672.9	$10,821.4
CCFT RATE	8.84%	8.84%
CALIFORNIA INCOME TAX	$943.5	$956.6
FEDERAL INCOME TAX		
FED. TAX DEPRECIATION	$4,580.0	$4,580.0
CA TAX	$870.7	$870.7
INTEREST	$2,491.2	$2,491.2
QUALIFIED PROD. DEDUCTION	$0.0	$0.0
TOTAL	$7,942.0	$7,942.0
FIT TAXABLE INCOME	$9,802.1	$9,950.7
FIT RATE	21%	21%
FEDERAL INCOME TAX	$2,058.4	$2,089.6
ITC	$0.0	$0.0
EXCESS ADIT	$98.9	$98.9
NET FEDERAL INCOME TAX	$1,959.6	$1,990.8

APPENDIX C
PAGE 4
LIBERTY UTILITIES (PARK WATER) CORP.
ADOPTED QUANTITIES

NET-TO-GROSS MULTIPLIER	1.43898			
UNCOLLECTIBLE RATE	0.56%			
FRANCHISE RATE	0.39%			
DOMESTIC (UNITS IN ACRE-FOOT)		**2025-2026**	**2026-2027**	**2027-2028**
WATER PRODUCTION				
POTABLE WATER SALES		9,804	9,875	9,947
UNACCOUNTED WATER PERCENTAGE	1.38%	138	139	140
TOTAL POTABLE PRODUCTION		9,942	10,014	10,087
PUMPED WATER		3,912	4,162	4,762
PURCHASED WATER		6,030	5,852	5,325
PURCHASED WATER DETAIL				
CENTRAL BASIN MWD PURCHASED WATER		5,367	5,208	4,739
USAGE RATE		$1,426	$1,426	$1,426
USAGE COST		$7,653,342	$7,426,608	$6,757,814
MONTHLY SERVICE CHARGE	$9,000	$108,000	$108,000	$108,000
MONTHLY CAPACITY CHARGE	$4,960	$59,520	$59,520	$59,520
MONTHLY MET RTS PASSTHROUGH CHARGE	$3,097	$37,164	$37,164	$37,164
SUBTOTAL		$7,858,026	$7,631,292	$6,962,498
MINIMUM FLOW VIOLATION		56	56	56
USAGE RATE		$1,426	$1,426	$1,426
USAGE COST		$79,856	$79,856	$79,856
TOTAL PURCHASE WATER COST - CBMWD		$7,937,882	$7,711,148	$7,042,354
TOTAL PURCHASE WATER QUANTITY - CBMWD		5,423	5,264	4,795
FOOTHILL MWD PURCHASED WATER		663	644	586
USAGE RATE		$1,256	$1,256	$1,256
USAGE COST		$832,728	$808,864	$736,016
MONTHLY RTS SERVICE CHARGE	$4,301	$51,612	$51,612	$51,612
MONTHLY CAP & REHAB CHARGE	$1,750	$21,000	$21,000	$21,000
MONTHLY CAPACITY RESERVATION CHARGE	$1,230	$14,760	$14,760	$14,760
MONTHLY ADM & OP CHARGE	$14,540	$174,481	$174,481	$174,481
MONTHLY ENERGY CHARGE	$2,901	$34,812	$34,812	$34,812
TOTAL PURCHASE WATER COST - FMWD		$1,129,393	$1,105,529	$1,032,681
TOTAL PURCHASE WATER QUANTITY - FMWD		663	644	586
RECLAIMED WATER CHARGES				
RELCAIMED WATER		249	249	249
USAGE RATE		$790	$790	$790
TOTAL RECLAIMED WATER COST		$196,710	$196,710	$196,710
REPLENISHMENT CHARGES				
REPLENISHMENT		3,912	4,162	4,762
COST PER AF		$423	$423	$423
ADMIN & REPORTING FEES		$1,723	$1,723	$1,723
TOTAL REPLENISHMENT COST		$1,656,499	$1,762,249	$2,016,049
LEASED WATER RIGHTS				
LEASED WATER RIGHTS		2,753	3,003	3,603
COST PER AF		$97	$97	$97
TOTAL LEASED WATER RIGHTS COST		$266,434	$290,631	$348,705
PURCHASED POWER - CENTRAL BASIN				
TOTAL PRODUCTION		4,575	4,806	5,348
COST PER AF		$193	$193	$193
TOTAL COST		$888,781	$926,200	$1,030,654
		2025	**2026**	
GROUP PENSION EXPENSE*		$183,886	$191,241	

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

APPENDIX C
PAGE 5
LIBERTY UTILITIES (PARK WATER) CORP.
CUSTOMERS & SALES

NUMBER OF CUSTOMERS	**2025**	**2026**	**2027**
Residential Bi-Monthly	25,643	25,694	25,745
Business Bi-Monthly	1,651	1,646	1,641
Business Monthly	68	71	74
Industrial Bi-Monthly	1	1	1
Industrial Monthly	3	3	3
Public Authority Bi-Monthly	129	127	125
Public Authority Monthly	56	55	54
Private Fire Service Bi-Monthly	47	47	47
Private Fire Service Monthly	152	152	152
Fire Hydrant Bi-Monthly	11	11	11
Resale Monthly	4	4	4
Temporary Bi-Monthly	-	-	-
Temporary Monthly	6	6	6
Mesa Crest Residential	671	671	671
Mesa Crest Business	53	60	67
Mesa Crest Private Fire	3	3	3
TOTAL - POTABLE	28,496	28,549	28,602
Irrigation-Reclaimed Monthly	27	27	27
GRAND TOTAL	28,523	28,576	28,629

METER SALES (CCF)	Avg. Usage (CCF/Cust/Mo)			
Residential Bi-Monthly	9.01	2,773,236	2,778,752	2,784,268
Business Bi-Monthly	34.56	684,512	682,438	680,365
Business Monthly	355.25	287,751	300,540	313,329
Industrial Bi-Monthly	625.31	7,504	7,504	7,504
Industrial Monthly	625.31	22,511	22,511	22,511
Public Authority Bi-Monthly	24.50	37,920	37,332	36,744
Public Authority Monthly	225.61	150,259	147,552	144,844
Private Fire Service Bi-Monthly	0.10	58	58	58
Private Fire Service Monthly	1.03	1,886	1,886	1,886
Fire Hydrant Bi-Monthly	0.01	1	1	1
Resale Monthly	0.19	8	8	8
Temporary Bi-Monthly	-	-	-	-
Temporary Monthly	23.45	1,688	1,688	1,688
Mesa Crest Residential	20.73	166,925	166,925	166,925
Mesa Crest Business	216.58	136,444	154,636	172,829
Mesa Crest Private Fire	0.00	-	-	-
TOTAL - POTABLE		4,270,703	4,301,832	4,332,960
Irrigation-Reclaimed Monthly	335.07	108,562	108,562	108,562
GRAND TOTAL		4,379,266	4,410,394	4,441,522

APPENDIX C
PAGE 6
LIBERTY UTILITIES (PARK WATER) CORP.
MONTHLY RESIDENTIAL BILL COMPARISON
Schedule No, PR-1-R - 5/8" METER

Usage (CCF)	Present Rates	Adopted Rates	Amount Change	Percent Change
0	$38.75	$43.19	$4.44	11.46%
2	$47.52	$52.12	$4.59	9.67%
4	$56.29	$61.04	$4.75	8.44%
8	$76.76	$81.05	$4.29	5.58%
10	$88.46	$92.13	$3.67	4.15%
14	$111.85	$114.28	$2.43	2.17%
18	$135.24	$136.44	$1.20	0.88%
28	$234.07	$271.94	$37.87	16.18%
36	$313.14	$380.35	$67.21	21.46%

Excludes any applicable fees, surcharges, or surcredits

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

APPENDIX D
PAGE 1
LIBERTY UTILITIES (PARK WATER) CORP. - GENERAL OFFICE
SUMMARY OF EXPENSES ALLOCATION

	2025	2026
ALLOCATED EXPENSE		
APPLE VALLEY		
Payroll Tax	$45,613	$46,663
Property Tax	$47,144	$48,229
Depreciation	$725,482	$725,691
Other	$2,253,095	$2,297,040
Total	$3,071,334	$3,117,623
APPLE VALLEY - IRRIGATION		
Payroll Tax	$96	$98
Property Tax	$99	$102
Depreciation	$3,931	$3,931
Other	$5,749	$5,839
Total	$9,875	$9,970
PARK		
Payroll Tax	$53,157	$54,379
Property Tax	$54,943	$56,207
Depreciation	$911,610	$911,873
Other	$2,658,199	$2,709,442
Total	$3,677,909	$3,731,901

Appendix E
Liberty Utilities (Park Water) Corp. and
Liberty Utilities (Apple Valley Ranchos Water) Corp.
Rate Schedules

Appendix E
Liberty Utilities (Park Water) Corp. and Liberty Utilities (Apple Valley Ranchos Water) Corp.
Rate Schedules

SCHEDULE NO. 1

LIBERTY APPLE VALLEY

RESIDENTIAL GENERAL METERED SERVICE

APPLICABILITY

Applicable to residential metered water service.

TERRITORY

Town of Apple Valley and vicinity, Town of Yermo and vicinity, San Bernardino County.

RATES

Quantity Rates:

Tier 1 First 6 100 cu. ft.	$ 2.946
Tier 2 7 through 26 100 cu. ft.	$ 3.797
Tier 3 All over 26 100 cu ft.	$ 7.356

Service Charge:	Per Meter Per Month
For 5/8 x ¾-inch meter	$ 38.44
For ¾-inch meter	57.66
For 1-inch meter	96.10
For 1 ½-inch meter	192.20
For 2-inch meter	307.52
For 3-inch meter	576.60
For 4-inch meter	961.00
For 6-inch meter	1,922.00
For 8-inch meter	3,075.20
For 10-inch meter	4,420.60

This Service Charge is a readiness-to-serve charge which is applicable to all metered services and to which is to be added the monthly charge computed at the Quantity Rates.

SPECIAL CONDITIONS

1. A late charge will be imposed per Schedule No. LC.
2. In accordance with Section 2714 of the Public Utilities Code, if a tenant in a rental unit leaves owing the Company, service to subsequent tenants in that unit, will at the Company's option, be furnished on the account of the landlord or property owner.
3. All bills are subject to the reimbursement fee set forth on Schedule No. UF.

SCHEDULE NO. 2

LIBERTY APPLE VALLEY

GRAVITY IRRIGATION SERVICE

APPLICABILITY
Applicable to all water service from the Company's gravity irrigation system.

TERRITORY
Within the entire service area of the Company.

RATES
Quantity Rates:

For all water delivered, per 100 cu. ft.	$ 0.444

Service Charge:	Per Meter Per Month
For 5/8 x ¾-inch meter	$ 38.44
For ¾-inch meter	57.66
For 1-inch meter	96.10
For 1 ½-inch meter	192.20
For 2-inch meter	307.52
For 3-inch meter	576.60
For 4-inch meter	961.00
For 6-inch meter	1,922.00
For 8-inch meter	3,075.20
For 10-inch meter	4,420.60

SPECIAL CONDITIONS

1. Service under this schedule is limited to lands not developed for residential use.
2. All outlets for this water shall be protected by signs stating: NON-POTABLE WATER NOT FOR HUMAN CONSUMPTION.
3. A late charge will be imposed per Schedule LC.
4. All bills are subject to the Public Utilities Commission Reimbursement Fee.

SCHEDULE NO. 3

LIBERTY APPLE VALLEY

NON-RESIDENTIAL GENERAL METERED SERVICE

APPLICABILITY
Applicable to all non-residential metered water service.

TERRITORY

Town of Apple Valley and vicinity, and town of Yermo and vicinity, San Bernardino County.

RATES

Quantity Rates:

All water delivered per 100 cu. ft.	$ 3.797

Service Charge:	Per Meter Per Month
For 5/8 x ¾-inch meter	$ 38.44
For ¾-inch meter	57.66
For 1-inch meter	96.10
For 1 ½-inch meter	192.20
For 2-inch meter	307.52
For 3-inch meter	576.60
For 4-inch meter	961.00
For 6-inch meter	1,922.00
For 8-inch meter	3,075.20
For 10-inch meter	4,420.60

SPECIAL CONDITIONS

1. A late charge will be imposed per Schedule No. LC.
2. In accordance with Section 2714 of the Public Utilities Code, if a tenant in a rental unit leaves owing the Company, service to subsequent tenants in that unit will, at the Company's option, be furnished on the account of the landlord or property owner.
3. All bills are subject to the reimbursement fee set forth on Schedule No. UF.

SCHEDULE NO. 4

LIBERTY APPLE VALLEY

NON-METERED FIRE SERVICE

APPLICABILITY

Applicable for water service to privately-owned fire hydrant and fire sprinkler systems where water is to be used only for the purpose of fire suppression or for periodic system testing.

TERRITORY

Town of Apple Valley and vicinity, and Town of Yermo and vicinity, San Bernardino County.

RATES

Size of Service	Per Service Per Month
2-inch	$ 51.28
3-inch	83.37
4-inch	121.73
6-inch	209.12
8-inch	307.41
10-inch	410.45
12-inch	544.93

SPECIAL CONDITIONS

1. The fire protection service connection shall be installed by the utility at the cost paid by the applicant. Such payment shall not be subject to refund.
2. The minimum diameter for fire protection service shall be two (2) inches, and the maximum diameter shall be not more than the diameter of the main to which the service is connected.
3. If a distribution main of adequate size to serve a private fire protection system in addition to all other normal service does not exist in the street or alley adjacent to the premises to be served, then a service main from the nearest main of adequate capacity shall be installed by the utility and the cost paid by the applicant. Such payment shall not be subject to refund.
4. Service hereunder is for private fire systems which are regularly inspected by the local fire protection agency having jurisdiction and to which no connection for other than fire suppression purposes shall be made. Service shall be installed according to specifications of the utility and shall be maintained to the satisfaction of the utility. The utility will install the detector meter listed by the Underwriters Laboratories, Inc. or other device to indicate unauthorized use, leakage, or waste of water. The cost of such installation and the cost of the meter or other device shall be paid by the applicant.
5. The utility undertakes to supply only such water at such pressure as may be available at any time through the normal operation of its system.

SCHEDULE NO. CAP

LIBERTY APPLE VALLEY

CUSTOMER ASSISTANCE PROGRAM

APPLICABILITY

Applicable to residential domestic service to CAP households accommodation with a 1-inch or smaller meter, where the customer meets all the Special Conditions of this rate schedule.

TERRITORY

Town of Apple Valley and vicinity, Town of Yermo and vicinity, San Bernardino County

RATES

Quantity Rates:

Customer will be charged per 100 cubic feet of water delivered at the quantity rate reflected in Schedule No. 1, Residential General Metered Service.

Service Charge:

Customers will be charged a monthly service charge at the applicable mere size rate reflected in Schedule No. 1, Residential General Metered Service. Customers will receive a monthly CAP Credit of $9.36 prorated based on days of service, if service is not provided for a full month.

SPECIAL CONDITIONS

1. CAP Household: A CAP Household is a household where the total grow income from all sources is less than or equal to the maximum household income levels for the CARE programs approved by the Commission as reflected on Form No. 13, Customer Assistance Program (CAP) Application. Total gross income shall include income from all sources, both taxable and non-taxable. Persons who are claimed as a dependent on another person's income tax return (other than your spouse) are not eligible for this program.

SCHEDULE NO. CAP-SC

LIBERTY APPLE VALLEY

CUSTOMER ASSISTANCE PROGRAM

APPLICABILITY

Applicable to all metered water service, excluding Non-Metered Fire Service, Gravity Irrigation Service and customers that receive a CAP credit.

TERRITORY

Town of Apple Valley and vicinity, Town of Yermo and vicinity, San Bernardino County.

SPECIAL CONDITIONS

1. A surcharge of $4.44 per month is applicable to all metered customers, excluding customers receiving Non-Metered Fire Sprinkler Service, Gravity Irrigation Service, and customers that receive a CAP credit. The surcharge offsets CAP credits and CAP program costs and will be applied to each customer's bill.

RULE NO. 11

LIBERTY APPLE VALLEY

DISCONTINUANCE AND RESTORATION OF SERVICE

C. Restoration of Service

1. Reconnection Charge

Where service has been discontinued for violation of these rules or for Nonpayment of bills, the utility may charge $38.00 for reconnection of service during regular working hours or $188.00 for reconnection of service at other than regular working hours when the customer has requested that the reconnection be made at other than regular working hours.

2. To Be Made During Regular Working Hours

The utility will endeavor to make reconnections during regular working hours on the day of the request, if conditions permit, otherwise reconnection will be made on the regular working day following the day the request is made.

3. To Be Made At Other Than Regular Working Hours

When a customer has requested that the reconnection be made at other than regular working hours, the utility will reasonably endeavor to so make the reconnection if practicable under the circumstances.

4. Wrongful Discontinuance

A service wrongfully discontinued by the utility must be restored without charge for the restoration to the customer within 24 hours.

5. Limits on Certain Reconnection Charges

For a residential customer who demonstrates household income below 200 percent of the federal poverty line (or is otherwise deemed by the Water Shutoff Protection Act as having a household income of below 200 percent of the federal poverty line), charges shall be limited as follows:

i. For reconnections during regular working hours, the lesser of the actual cost (as stated in Rule No. 11.C.1) or $38.00; and

ii. For reconnection during other than regular working hours, the lesser of the actual cost (as stated in Rule No. 11.C.1) or $188. The cap of these reconnection fees ($38 and $188, respectively) shall be subject to an annual adjustment for charges in the Consumer Price Index beginning January 1, 2026.

SCHEDULE NO. PR-1-R

LIBERTY PARK

RESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water services provided to single-family residential customers.

TERRITORY

Within all service areas of Los Angeles County as delineated in the service area maps included in the tariff schedules.

RATES

Quantity Rates:

Tier 1 First 6, 100 cu. ft	$ 4.463
Tier 2 7 through 18, 100 cu. ft	$ 5.539
Tier 3 All over 18, 100 cu ft	$ 13.551

Service Charge:	Per Meter Per Month
For 5/8 x ¾-inch meter	$43.19
For ¾-inch meter	64.79
For 1-inch meter	107.98
For 1 ½-inch meter	215.95
For 2-inch meter	345.52
For 3-inch meter	647.85
For 4-inch meter	1,079.75
For 6-inch meter	2,159.50
For 8-inch meter	3,455.20
For 10-inch meter	4,966.85
For 12-inch meter	7,126.35

This Service Charge is a readiness-to-serve charge, which is applicable to all metered services and to which is to be added the monthly charge computed at the Quantity Rates.

SPECIAL CONDITIONS

1. All charges under this schedule to customers in the City of Norwalk are subject to a surcharge of 2.04 percent.
2. A late charge will be imposed per Schedule No. LC.
3. In accordance with Section 2714 of the Public Utilities Code, if a tenant in a rental unit leaves owing the Company, service to subsequent tenants in that unit will, at the Company's option, be furnished on the account of the landlord or property owner.
4. All bills are subject to the reimbursement fee set forth on Schedule No. UF.

SCHEDULE NO. PR-1-NR

LIBERTY PARK

NON-RESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water services except that provided to single-family residential customers.

TERRITORY

Within all service areas of Los Angeles County as delineated in the service area maps included in the tariff schedules.

RATES

Quantity Rates:

For all water delivered per 100 cubic feet ....$ 5.539

Service Charge:	Per Meter Per Month
For 5/8 x ¾-inch meter	$43.19
For ¾-inch meter	64.79
For 1-inch meter	107.98
For 1 ½-inch meter	215.95
For 2-inch meter	345.52
For 3-inch meter	647.85
For 4-inch meter	1,079.75
For 6-inch meter	2,159.50
For 8-inch meter	3,455.20
For 10-inch meter	4,966.85
For 12-inch meter	7,126.35

This Service Charge is a readiness-to-serve charge, which is applicable to all metered services and to which is to be added the monthly charge computed at the Quantity Rates.

SPECIAL CONDITIONS

1. All charges under this schedule to customers in the City of Norwalk are subject to a surcharge of 2.04 percent.
2. A late charge will be imposed per Schedule No. LC.
3. In accordance with Section 2714 of the Public Utilities Code, if a tenant in a rental unit leaves owing the Company, service to subsequent tenants in that unit will, at the Company's option, be furnished on the account of the landlord or property owner.
4. All bills are subject to the reimbursement fee set forth on Schedule No. UF.

SCHEDULE NO. PR-4F

LIBERTY PARK

NON- METERED FIRE SPRINKLER SERVICE

APPLICABILITY

Applicable for water service to privately-owned non-metered fire-sprinkler systems and hydrants where water is to be used only in case of fire.

TERRITORY

Within all service areas in Los Angeles County as delineated on the service area maps included in the tariff schedules.

RATES

Service Charge:	Per Meter Per Month
For 2-inch meter	$ 26.75
For 3-inch meter	40.39
For 4-inch meter	63.08
For 6-inch meter	107.76
For 8-inch meter	166.14
For 10-inch meter	241.45
For 12-inch meter	347.79

SPECIAL CONDITIONS

1. The fire protection service connection shall be installed by the utility at the cost paid by the applicant. Such payment shall not be subject to refund.
2. The minimum diameter for fire protection service shall be two (2) inches, and the maximum diameter shall be not more than the diameter of the main to which the service is connected.
3. If a distribution main of adequate size to serve a private fire protection system in addition to all other normal service does not exist in the street or alley adjacent to the premises to be served then a service main from the nearest main of adequate capacity shall be installed by the utility and the cost paid by the applicant. Such payment shall not be subject to refund.

SCHEDULE NO. PR-6

LIBERTY PARK

RECLAIMED WATER SERVICE

APPLICABILITY

Applicable to all meter reclaimed water service.

TERRITORY

Within all service areas in Los Angeles County as delineated on the service area maps included in the tariff schedules.

RATES

Quantity Rate:

For all water delivered per 100 cubic feet ……………………………………$ 4.079

Service Charge:	Per Meter Per Month
For 5/8 x ¾-inch meter	$43.19
For ¾-inch meter	64.79
For 1-inch meter	107.98
For 1 ½-inch meter	215.95
For 2-inch meter	345.52
For 3-inch meter	647.85
For 4-inch meter	1,079.75
For 6-inch meter	2,159.50
For 8-inch meter	3,455.20
For 10-inch meter	4,966.85
For 12-inch meter	7,126.35

The Service Charge is a readiness-to-serve charge applicable to all metered service and to which is to be added the charge for water used computed at Quantity Rates.

SPECIAL CONDITIONS

1. The user (customer) is responsible for on-site compliance with local, state, or federal regulations that may apply to the use of an approved reclaimed water source.
2. All charges under this schedule to customers in the City of Norwalk are subject to a surcharge of 2.04 percent.
3. A late charge will be imposed per Schedule No. LC.
4. All bills are subject to the reimbursement fee set forth on Schedule No. UF.

SCHEDULE NO. PR-9CM

LIBERTY PARK

CONSTRUCTION AND OTHER TEMPORARY METERED SERVICE

APPLICABILITY

APPLICABILITY

Applicable to all metered water service furnished for construction and other temporary purposes.

TERRITORY

Within all service areas in Los Angeles County as delineated on the maps included in the tariff schedules.

RATES

Monthly quantity rates and service charge listed in Schedule PR-l-NR, Nonresidential Metered Service will apply to service furnished under this schedule.

SPECIAL CONDITIONS

1. Where it is necessary to install or relocate a meter to furnish service under this schedule, and such meter may be connected to the utility's existing facilities, the following charges will apply:

a. For installation and removal of the meter	$60.00
b. For each relocation of the meter within the same local area as the original installation	$60.00

2. Where it is necessary for the utility to perform backflow testing, the following charge will apply:

a. Backflow Testing	$75.00

3. Where no suitable outlet exists at the point where service is desired, the necessary facilities will be installed under the provisions of Rule No. 13, Temporary Service.
4. In case a meter is installed or used under conditions which are considered by the utility to subject the meter to unusual hazards, the applicant will be required to deposit with the utility the amount, show in the table below, which corresponds to the size and type of meter installed:

Size of Meter	Amount of Deposit
5/8 x 3/4 or 3/4 inch	$ 33.00
1-inch disc	66.00
1-1/2 inch	137.50
2-inch disc or torrent	220.00
2-1/2 inch Sparling Fire Hydrant	275.00
3-inch without Backflow	3,000.00
3-inch with Backflow	3,000.00

The deposit less the cost of any repairs other than those due to normal depreciation will be returned to the customer upon completion of the service for which the meter was installed.

5. A late charge will be imposed per Schedule No. LC.

SCHEDULE NO. CAP

LIBERTY PARK

CUSTOMER ASSISTANCE PROGRAM

APPLICABILITY

Applicable to residential domestic service to CAP households accommodation with a 1-inch or smaller meter, where the customer meets all the Special Conditions of this rate schedule.

TERRITORY

Within all service areas in Los Angeles County as delineated on the service area maps included in the tariff schedules.

METERED SINGLE-FAMILY RESIDENTIAL RATES

Quantity Rate:

Customers will be charged per 100 cubic feet of water delivered at the quantity rate reflected in Schedule No. PR-1-R, Residential Metered Service.

Service Charges:

Customers will be charged a monthly service charge at the applicable meter size rate reflected in Schedule No. PR-1-R, Residential Metered Service. Customers will receive a monthly CAP Credit of $10.04 prorated based on days of service, if service is not provided for a full month.

QUALIFIED NON-PROFIT GROUP LIVING FACILITIES RATES

Quantity Rate:

Customers will be charged per 100 cubic feet of water delivered at the quantity rate reflected in Schedule No. PR-1-R, Residential Metered Service.

Service Charges:

Customers will be charged a monthly service charge at the applicable meter size rate reflected in Schedule No. PR-1-R, Residential Metered Service. Customers will receive a monthly CAP credit of $20.00 prorated based on days of service, if service is not provided for a full month. The maximum monthly credit per qualifying sub-meter customer is $20.38.

SPECIAL CONDITIONS

1. CAP Household: A CAP Household is a household where the total gross income from all sources is less than or equal to the maximum household income levels for the CARE programs approved by the Commission as reflected on Form No. 13, Customer Assistance Program (CAP) Application. The total gross income shall include income from all sources, both taxable and non-taxable. Persons who are claimed as a dependent on another person's income tax return (other than your spouse) are not eligible for this program.

SCHEDULE NO. CAP-SC

LIBERTY PARK

CUSTOMER ASSISTANCE PROGRAM APPLICABILITY

APPLICABILITY

Applicable to all metered water service, excluding Fire Sprinkler Service, Reclaimed Water Service, Construction and Temporary Metered Service, and customers that receive a CAP credit.

TERRITORY

Within all service areas in Los Angeles County as delineated on the service area maps included in the tariff schedules.

SPECIAL CONDITIONS

1. A surcharge of $4.96 per month is applicable to all metered customers, excluding customers receiving Non-Metered Fire Sprinkler Service, Reclaimed Water Service, Construction and Other Temporary Metered Service, and customers that receive a CAP credit. The surcharge offsets CAP credits and CAP program costs and will be applied to each customer's bill.

RULE NO. 11

LIBERTY PARK

DISCONTINUANCE AND RESTORATION OF SERVICE

C. Restoration of Service

1. Reconnection Charge

   Where service has been discontinued for violation of these rules or for nonpayment of bills, the utility may charge $63.00 for reconnection of service during regular working hours or $188.00 for reconnection of service at other regular working hours when the customer has requested that the reconnection be made at other than regular working hours, except as otherwise provided by the utility's tariffs.

2. To be Made During Regular Working Hours

   The utility will endeavor to make reconnections during regular working hours on the day of the request, if the conditions permit; otherwise reconnections will be made on the regular working day following the day the request is made.

3. To Be Made at other Than Regular Working Hours
   When a customer has requested that the reconnection be made at other than regular working hours, the utility will reasonably endeavor to so make the reconnection if practicable under the circumstances.

4. Wrongful Discontinuance

   A service wrongfully discontinued by the utility, must be restored without charge for the restoration to the customer within 24 hours.

5. Limits on Certain Reconnection Charges

   For a residential customer who demonstrates household income below 200 percent of the federal poverty line (or is otherwise deemed by the Water Shutoff Protection Act as having a household income of below 200 percent of the federal poverty line), charges shall be limited as follows:

   i. For reconnections during regular working hours, the lesser of the actual cost (as stated in Rule No. 11.C.1) or $63.00; and

   ii. For reconnection during other than regular working hours, the lesser of the actual cost (as stated in Rule No. 11.C.1) or $188. The cap of these reconnection fees ($63 and $188, respectively) shall be subject to an annual adjustment for charges in the Consumer Price Index beginning January 1, 2026.

Attachment 2
Redlined Appendices A-E

Appendix A
Liberty Utilities (Apple Valley Ranchos Water) Corp. Domestic
Summary of Earnings, Ratebase, Taxes, Quantities, Bill Comparison

APPENDIX A
PAGE 1
LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP. - DOMESTIC
SUMMARY OF EARNINGS - TEST YEAR 2025-2026
(Dollars in Thousands)

	PRESENT RATES	ADOPTED RATES
OPERATING REVENUES	$30,156.7	$28,209.9
DEFERRED REVENUES	$0.0	$0.0
MISCELLANEOUS REVENUE	$163.2	$163.2
TOTAL REVENUES	$30,319.9	$28,373.0
% CHANGE		-6.42%
OPERATIONS & MAINTENANCE		
PAYROLL-OPERATIONS	$574.2	$574.2
OPERATIONS-OTHER	$348.0	$348.0
PURCHASED POWER	$1,510.1	$1,510.1
LEASED WATER RIGHTS	$240.0	$240.0
REPLENISHMENT	$88.1	$88.1
CHEMICALS	$53.3	$53.3
PAYROLL-CUSTOMERS	$394.3	$394.3
CUSTOMERS-OTHER	$567.2	$567.2
UNCOLLECTIBLES	$148.6	$139.0
PAYROLL-MAINTENANCE	$268.6	$268.6
MAINTENANCE-OTHER	$878.4	$878.4
CLEARINGS	$337.3	$337.3
SUB-TOTAL O & M	$5,408.0	$5,398.5
ADMINISTRATIVE & GENERAL		
A & G PAYROLL	$1,400.9	$1,400.9
EMPLOYEE BENEFITS	$720.8	$720.8
INSURANCE	$825.1	$825.1
REG. COMM. EXPENSE	$166.1	$166.1
FRANCHISE REQUIREMENTS	$288.0	$269.5
OUTSIDE SERVICES	$77.4	$77.4
A & G - OTHER	$304.0	$304.0
A & G TRANSFERRED CREDIT	-$811.1	-$811.1
ALLOCATIONS	$2,254.5	$2,254.5
SUB-TOTAL A & G	$5,225.7	$5,207.2
OTHER TAXES		
PROPERTY TAXES	$1,373.4	$1,373.4
TAXES-OTHER	$92.8	$92.8
PAYROLL TAXES	$240.6	$240.6
SUBTOTAL OTHER TAXES	$1,706.7	$1,706.7
DEPRECIATION	$5,744.8	$5,744.8
CA INCOME TAXES	$813.2	$643.6
FEDERAL INCOME TAXES	$1,611.1	$1,208.1
TOTAL EXPENSE	$20,509.5	$19,908.9
NET REVENUES	$9,810.4	$8,464.1
TOTAL RATE BASE	$118,105.9	$118,105.9
RATE OF RETURN	8.31%	7.17%

APPENDIX A

PAGE 2

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP. - DOMESTIC

RATEBASE

(Dollars in Thousands)

	2025-2026	2026-2027
AVERAGE BALANCES		
PLANT IN SERVICE	$217,047.8	$223,890.3
WORK IN PROGRESS	$2,836.8	$5,102.8
MATERIALS & SUPPLIES	$660.4	$686.8
WORKING CASH	$1,980.6	$1,958.4
SUBTOTAL	$222,525.6	$231,638.3
LESS:		
DEPRECIATION RESERVE	$66,772.4	$70,838.8
ADVANCES	$27,617.2	$29,334.8
CONTRIBUTIONS	$2,573.0	$2,685.3
UNAMORTIZED ITC	$0.0	$0.0
UNAMORTIZED EXCESS DEFERRED INCOME TAX	$3,650.9	$3,473.2
DEFERRED INCOME TAX	$13,755.2	$14,224.8
SUBTOTAL	$114,368.6	$120,556.8
PLUS:		
METHOD 5 ADJUSTMENT	$0.3	$0.3
NET DISTRICT RATE BASE	$108,157.3	$111,081.8
MAIN OFFICE ALLOCATION	$9,948.5	$10,380.3
TOTAL RATE BASE	$118,105.9	$121,462.1

APPENDIX A
PAGE 3
LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP. - DOMESTIC
INCOME TAX CALCULATION - Test Year 2025-2026
(Dollars in Thousands)

	PRESENT RATES	ADOPTED RATES
OPERATING REVENUES	$30,319.9	$28,373.0
EXPENSE		
OPERATIONS & MAINTENANCE	$5,259.4	$5,259.4
UNCOLLECTIBLES	$148.6	$139.0
ADMINISTRATIVE & GENERAL	$4,937.7	$4,937.7
FRANCHISE REQUIREMENTS	$288.0	$269.5
PROPERTY TAXES	$1,373.4	$1,373.4
TAXES-OTHER	$92.8	$92.8
PAYROLL TAXES	$240.6	$240.6
MEALS ADJUSTMENT	-$7.5	-$7.5
TOTAL	$12,332.9	$12,304.9
INCOME BEFORE TAXES	$17,986.9	$16,068.1
CA CORP-FRANCHISE TAX (CCFT)		
CA TAX DEPRECIATION	$5,618.0	$5,618.0
INTEREST	$3,169.8	$3,169.8
TOTAL	$8,787.8	$8,787.8
TAXABLE INCOME FOR CCFT	$9,199.2	$7,280.4
CCFT RATE	8.84%	8.84%
CALIFORNIA INCOME TAX	$813.2	$643.6
FEDERAL INCOME TAX		
FED. TAX DEPRECIATION	$5,618.0	$5,618.0
CA TAX	$670.7	$670.7
INTEREST	$3,169.8	$3,169.8
QUALIFIED PROD. DEDUCTION	$0.0	$0.0
TOTAL	$9,458.4	$9,458.4
FIT TAXABLE INCOME	$8,528.5	$6,609.7
FIT RATE	21%	21%
FEDERAL INCOME TAX	$1,791.0	$1,388.0
ITC	$0.0	$0.0
EXCESS ADIT	$179.9	$179.9
NET FEDERAL INCOME TAX	$1,611.1	$1,208.1

APPENDIX A
PAGE 4
LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP. - DOMESTIC
ADOPTED QUANTITIES

NET-TO-GROSS MULTIPLIER	1.44614
UNCOLLECTIBLE RATE	0.49%
FRANCHISE RATE	0.95%

DOMESTIC (UNITS IN ACRE-FOOT)		**2025-2026**	**2026-2027**	**2027-2028**
WATER PRODUCTION				
POTABLE WATER SALES		9,170	9,211	9,254
UNACCOUNTED WATER PERCENTAGE	5.4%	523	526	528
TOTAL POTABLE PRODUCTION		9,693	9,737	9,782
REPLENISHMENT CHARGES				
ADMIN & BIOLOGICAL ASSESSMENT		9,693	9,737	9,782
COST PER AF		$5.68	$5.68	$5.68
SUBTOTAL		$55,056	$55,303	$55,564
MAKE UP ASSESSMENT		944	944	944
COST PER AF		$35	$35	$35
SUBTOTAL		$33,024	$33,024	$33,024
TOTAL REPLENISHMENT COST		$88,080	$88,327	$88,588
LEASED WATER RIGHTS				
LEASED WATER RIGHTS		1,039	1,083	1,128
COST PER AF		$230.99	$230.99	$230.99
TOTAL LEASED WATER RIGHTS COST		$240,003	$250,044	$260,651
PURCHASED POWER				
TOTAL PRODUCTION		9,693	9,737	9,782
COST PER AF		$155.53	$155.53	$155.53
TOTAL COST		$1,507,585	$1,514,346	$1,521,488

	2025	**2026**
GROUP PENSION EXPENSE*	$ 147,806	$ 153,718

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

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LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP. - DOMESTIC CUSTOMERS & SALES

NUMBER OF CUSTOMERS		**2025**	**2026**	**2027**
Residential		19,257	19,357	19,457
Commercial		1,437	1,444	1,451
Industrial		2	2	2
Public Authority		42	42	42
Private Fire Service		244	245	246
Irrigation - Public Authority		0	0	0
Irrigation - Pressure		156	156	156
Apple Valley Golf Course		0	0	0
Temporary Bi Monthly		20	21	22
Temporary Monthly		0	0	0
Yermo - Residential		258	258	258
Yermo - Commercial		29	29	29
Yermo - Industrial		0	0	0
Yermo - Public Authority		1	1	1
Yermo - Private Fire		0	0	0
Yermo - Hydrants		1	1	1
GRAND TOTAL		21,446	21,555	21,664
METER SALES (CCF)	Avg. Usage (CCF/Cust/Mo)			
Residential	11.75	2,714,253	2,728,348	2,742,443
Commercial	48.10	829,089	832,115	836,151
Industrial	31.71	761	761	761
Public Authority	425.16	214,279	214,279	214,279
Private Fire Service	0.95	2,786	2,797	2,808
Irrigation - Public Authority	0	0	0	0
Irrigation - Pressure	98.15	183,735	183,735	183,735
Apple Valley Golf Course	0	0	0	0
Temporary Bi Monthly	65.00	15,211	15,991	16,771
Temporary Monthly	0	0	0	0
Yermo - Residential	7.88	24,402	24,402	24,402
Yermo - Commercial	19.27	6,705	6,705	6,705
Yermo - Industrial	0	0	0	0
Yermo - Public Authority	255.25	3,063	3,063	3,063
Yermo - Private Fire	0	0	0	0
Yermo - Hydrants	0	0	0	0
GRAND TOTAL		3,994,283	4,012,195	4,031,117

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LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP. - DOMESTIC

MONTHLY RESIDENTIAL BILL COMPARISON

Schedule No, PR-1-R - 5/8" METER

Usage (CCF)	Present Rates	Adopted Rates	Amount Change	Percent Change
0	$37.05	$38.44	$1.39	3.75%
4	$50.40	$50.23	-$0.18	-0.35%
6	$57.08	$56.12	-$0.96	-1.68%
10	$74.88	$71.31	-$3.57	-4.77%
12	$83.78	$78.90	-$4.88	-5.82%
18	$110.48	$101.68	-$8.80	-7.96%
24	$137.18	$124.46	-$12.71	-9.27%
36	$223.07	$205.61	-$17.45	-7.82%
48	$315.46	$293.88	-$21.58	-6.84%

Excludes any applicable fees, surcharges, or surcredits

Appendix B
Liberty Utilities (Apple Valley Ranchos Water) Corp. Irrigation
Summary of Earnings, Ratebase, Taxes, Quantities, Bill Comparison

APPENDIX B
PAGE 1
LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP. - IRRIGATION
SUMMARY OF EARNINGS - TEST YEAR 2025-2026
(Dollars in Thousands)

	PRESENT RATES	ADOPTED RATES
OPERATING REVENUES	$372.4	$282.0
DEFERRED REVENUES	$0.0	$0.0
TOTAL REVENUES	$372.4	$282.0
%CHANGE		-24.29%
OPERATIONS & MAINTENANCE		
PAYROLL-OPERATIONS	$4.9	$4.9
OPERATIONS-OTHER	$0.0	$0.0
PURCHASED POWER	$186.3	$186.3
LEASED WATER RIGHTS	$0.0	$0.0
REPLENISHMENT	$3.9	$3.9
CUSTOMERS-OTHER	$0.0	$0.0
UNCOLLECTIBLES	$0.0	$0.0
PAYROLL-MAINTENANCE	$0.0	$0.0
MAINTENANCE-OTHER	$0.8	$0.8
CLEARINGS	$3.8	$3.8
SUB-TOTAL O & M	$199.7	$199.7
ADMINISTRATIVE & GENERAL	$0.0	$0.0
A & G PAYROLL	$0.0	$0.0
EMPLOYEE BENEFITS	$2.6	$2.6
INSURANCE	$0.2	$0.2
REG. COMM. EXPENSE	$0.0	$0.0
FRANCHISE REQUIREMENTS	$0.0	$0.0
OUTSIDE SERVICES	$0.2	$0.2
A & G - OTHER	$0.0	$0.0
A & G TRANSFERRED CREDIT	$0.0	$0.0
ALLOCATIONS	$26.3	$26.3
SUB-TOTAL A & G	$29.3	$29.3
OTHER TAXES	$0.0	$0.0
PROPERTY TAXES	$2.8	$2.8
PAYROLL TAXES	$0.6	$0.6
SUB-TOTAL OTHER TAXES	$3.3	$3.3
DEPRECIATION	$20.9	$20.9
CA INCOME TAXES	$10.1	$2.1
FEDERAL INCOME TAXES	$22.7	$3.7
TOTAL EXPENSE	$286.0	$259.0
NET REVENUES	$86.4	$22.9
RATE BASE	$320.0	$320.0
RATE OF RETURN	27.01%	7.17%

APPENDIX B
PAGE 2
LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP. - IRRIGATION
RATEBASE
(Dollars in Thousands)

	2025-2026	2026-2027
AVERAGE BALANCES		
PLANT IN SERVICE	$658.6	$659.3
WORK IN PROGRESS	$0.0	$0.0
MATERIALS & SUPPLIES	$0.0	$0.0
WORKING CASH	$11.2	$11.0
SUBTOTAL	$669.7	$670.4
LESS:		
DEPRECIATION RESERVE	$338.5	$356.0
ADVANCES	$0.0	$0.0
CONTRIBUTIONS	$27.7	$26.6
UNAMORTIZED ITC	$0.0	$0.0
UNAMORTIZED EXCESS DEFERRED INCOME TAX	$8.4	$8.0
DEFERRED INCOME TAX	$28.9	$29.9
SUBTOTAL	$403.5	$420.5
PLUS:		
METHOD 5 ADJUSTMENT		
NET DISTRICT RATE BASE	$266.2	$249.8
MAIN OFFICE ALLOCATION	$53.8	$56.1
TOTAL RATE BASE	$320.0	$306.0

APPENDIX B
PAGE 3
LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP. - IRRIGATION
INCOME TAX CALCULATION - Test Year 2025-2026
(Dollars in Thousands)

	PRESENT RATES	ADOPTED RATES
OPERATING REVENUES	$372.4	$282.0
EXPENSE		
OPERATIONS & MAINTENANCE	$199.7	$199.7
UNCOLLECTIBLES	$0.0	$0.0
ADMINISTRATIVE & GENERAL	$29.3	$29.3
FRANCHISE REQUIREMENTS	$0.0	$0.0
PROPERTY TAXES	$2.8	$2.8
PAYROLL TAXES	$0.6	$0.6
MEALS ADJUSTMENT	$0.0	$0.0
TOTAL	$232.3	$232.3
INCOME BEFORE TAXES	$140.1	$49.6
CA CORP-FRANCHISE TAX (CCFT)		
CA TAX DEPRECIATION	$20.5	$20.5
INTEREST	$5.5	$5.5
TOTAL	$26.0	$26.0
TAXABLE INCOME FOR CCFT	$114.0	$23.6
CCFT RATE	8.84%	8.84%
CALIFORNIA INCOME TAX	$10.1	$2.1
FEDERAL INCOME TAX		
FED. TAX DEPRECIATION	$20.5	$20.5
CA TAX	$3.9	$3.9
INTEREST	$5.5	$5.5
QUALIFIED PROD. DEDUCTION	$0.0	$0.0
TOTAL	$29.9	$29.9
FIT TAXABLE INCOME	$110.2	$19.7
FIT RATE	21%	21%
FEDERAL INCOME TAX	$23.1	$4.1
ITC	$0.0	$0.0
EXCESS ADIT	$0.4	$0.4
NET FEDERAL INCOME TAX	$22.7	$3.7

APPENDIX B
PAGE 4
LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP. - IRRIGATION
ADOPTED QUANTITIES

NET-TO-GROSS MULTIPLIER	1.42531			
UNCOLLECTIBLE RATE	0.00%			
FRANCHISE RATE	0.00%			
DOMESTIC (UNITS IN ACRE-FOOT)		**2025-2026**	**2026-2027**	**2027-2028**
WATER PRODUCTION				
POTABLE WATER SALES		1,184	1,184	1,184
UNACCOUNTED WATER PERCENTAGE	69.2%	2,660	2,660	2,660
TOTAL POTABLE PRODUCTION		3,844	3,844	3,844
REPLENISHMENT CHARGES				
ADMIN & BIOLOGICAL ASSESSMENT		3,844	3,844	3,844
COST PER AF		$1.03	$1.03	$1.03
TOTAL REPLENISHMENT COST		$3,959	$3,959	$3,959
PURCHASED POWER				
TOTAL PRODUCTION		3844	3844	3844
COST PER AF		$48.75	$48.75	$48.75
TOTAL COST		$187,392	$187,392	$187,392

APPENDIX B
PAGE 5
LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP. - IRRIGATION
CUSTOMERS & SALES

NUMBER OF CUSTOMERS		**2025**	**2026**	**2027**
Irrigation - Gravity		1	1	1
METER SALES (CCF)	Average Usage (CCF/Cust/Mo)			
Irrigation - Gravity	$42,975.41	515,705	515,705	515,705

APPENDIX B
PAGE 6
LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP. - IRRIGATION
MONTHLY RESIDENTIAL BILL COMPARISON
Schedule No, PR-1-R - 5/8" METER

Usage (CCF)	Present Rates	Adopted Rates	Amount Change	Percent Change
515,705	$372,413	$282,020	-$90,393	-24.27%

Excludes any applicable fees, surcharges, or surcredits

Appendix C
Liberty Utilities (Park Water) Corp.
Summary of Earnings, Ratebase, Taxes, Quantities, Bill Comparison

APPENDIX C
PAGE 1
LIBERTY UTILITIES (PARK WATER) CORP.
SUMMARY OF EARNINGS - TEST YEAR 2025-2026
(Dollars in Thousands)

	PRESENT RATES	ADOPTED RATES
OPERATING REVENUES	$42,454.9	$42,604.9
DEFERRED REVENUES	$0.0	$0.0
MISCELLANEOUS REVENUE	$373.8	$373.8
TOTAL REVENUES	$42,828.8	$42,978.8
% CHANGE		0.35%
OPERATIONS & MAINTENANCE		
PAYROLL-OPERATIONS	$926.6	$926.6
OPERATIONS-OTHER	$621.0	$621.0
PURCHASED WATER-POTABLE	$9,067.3	$9,067.3
PURCHASED WATER-RECLAIMED	$196.7	$196.7
PURCHASED POWER	$881.8	$881.8
LEASED WATER RIGHTS	$266.4	$266.4
REPLENISHMENT	$1,656.5	$1,656.5
CHEMICALS	$159.0	$159.0
PAYROLL-CUSTOMERS	$622.0	$622.0
CUSTOMERS-OTHER	$665.9	$665.9
UNCOLLECTIBLES	$239.8	$240.7
PAYROLL-MAINTENANCE	$296.0	$296.0
MAINTENANCE-OTHER	$839.2	$839.2
CLEARINGS	$454.7	$454.7
SUB-TOTAL O & M	$16,892.8	$16,893.6
ADMINISTRATIVE & GENERAL		
A & G PAYROLL	$1,595.3	$1,595.3
EMPLOYEE BENEFITS	$917.3	$917.3
INSURANCE	$476.7	$476.7
REG. COMM. EXPENSE	$207.6	$207.6
FRANCHISE REQUIREMENTS	$167.0	$167.6
OUTSIDE SERVICES	$332.9	$332.9
A & G - OTHER	$434.3	$434.3
A & G TRANSFERRED CREDIT	-$750.5	-$750.5
ALLOCATIONS	$2,683.8	$2,683.8
SUB-TOTAL A & G	$6,064.5	$6,065.0
OTHER TAXES		
PROPERTY TAXES	$1,670.1	$1,670.1
TAXES-OTHER	$157.5	$157.5
PAYROLL TAXES	$314.0	$314.0
SUBTOTAL OTHER TAXES	$2,141.5	$2,141.5
DEPRECIATION	$4,580.0	$4,580.0
CA INCOME TAXES	$943.5	$956.6
FEDERAL INCOME TAXES	$1,959.6	$1,990.8
TOTAL EXPENSE	$32,581.8	$32,627.6
NET REVENUES	$10,247.0	$10,351.2
TOTAL RATE BASE	$144,348.9	$144,348.9
RATE OF RETURN	7.10%	7.17%

APPENDIX C
PAGE 2
LIBERTY UTILITIES (PARK WATER) CORP.
RATEBASE
(Dollars in Thousands)

	2025-2026	2026-2027
AVERAGE BALANCES		
PLANT IN SERVICE	$196,377.2	$206,125.9
WORK IN PROGRESS	$2,495.7	$3,440.0
MATERIALS & SUPPLIES	$260.8	$271.3
WORKING CASH	$4,211.3	$4,057.0
SUBTOTAL	$203,345.1	$213,894.2
LESS:		
DEPRECIATION RESERVE	$43,514.7	$47,319.9
ADVANCES	$1,169.9	$1,158.4
CONTRIBUTIONS	$7,729.8	$7,743.8
UNAMORTIZED ITC	$0.0	$0.0
UNAMORTIZED EXCESS DEFERRED INCOME TAX	$2,617.8	$2,522.2
DEFERRED INCOME TAX	$16,467.4	$17,612.2
SUBTOTAL	$71,499.6	$76,356.5
PLUS:		
METHOD 5 ADJUSTMENT	$2.0	$1.8
NET DISTRICT RATE BASE	$131,847.5	$137,539.4
MAIN OFFICE ALLOCATION	$12,501.4	$13,043.9
TOTAL RATE BASE	$144,348.9	$150,583.3

APPENDIX C
PAGE 3
LIBERTY UTILITIES (PARK WATER) CORP.
INCOME TAX CALCULATION - Test Year 2025-2026
(Dollars in Thousands)

	PRESENT RATES	ADOPTED RATES
OPERATING REVENUES	$42,828.8	$42,978.8
EXPENSE		
OPERATIONS & MAINTENANCE	$16,652.9	$16,652.9
UNCOLLECTIBLES	$239.8	$240.7
ADMINISTRATIVE & GENERAL	$5,897.4	$5,897.4
FRANCHISE REQUIREMENTS	$167.0	$167.6
PROPERTY TAXES	$1,670.1	$1,670.1
TAXES-OTHER	$157.5	$157.5
PAYROLL TAXES	$314.0	$314.0
MEALS ADJUSTMENT	-$14.1	-$14.1
TOTAL	$25,084.7	$25,086.1
INCOME BEFORE TAXES	$17,744.1	$17,892.7
CA CORP-FRANCHISE TAX (CCFT)		
CA TAX DEPRECIATION	$4,580.0	$4,580.0
INTEREST	$2,491.2	$2,491.2
TOTAL	$7,071.3	$7,071.3
TAXABLE INCOME FOR CCFT	$10,672.9	$10,821.4
CCFT RATE	8.84%	8.84%
CALIFORNIA INCOME TAX	$943.5	$956.6
FEDERAL INCOME TAX		
FED. TAX DEPRECIATION	$4,580.0	$4,580.0
CA TAX	$870.7	$870.7
INTEREST	$2,491.2	$2,491.2
QUALIFIED PROD. DEDUCTION	$0.0	$0.0
TOTAL	$7,942.0	$7,942.0
FIT TAXABLE INCOME	$9,802.1	$9,950.7
FIT RATE	21%	21%
FEDERAL INCOME TAX	$2,058.4	$2,089.6
ITC	$0.0	$0.0
EXCESS ADIT	$98.9	$98.9
NET FEDERAL INCOME TAX	$1,959.6	$1,990.8

APPENDIX C
PAGE 4
LIBERTY UTILITIES (PARK WATER) CORP.
ADOPTED QUANTITIES

NET-TO-GROSS MULTIPLIER	1.43898
UNCOLLECTIBLE RATE	0.56%
FRANCHISE RATE	0.39%

DOMESTIC (UNITS IN ACRE-FOOT)		2025-2026	2026-2027	2027-2028
WATER PRODUCTION				
POTABLE WATER SALES		9,804	9,875	9,947
UNACCOUNTED WATER PERCENTAGE	1.38%	138	139	140
TOTAL POTABLE PRODUCTION		9,942	10,014	10,087
PUMPED WATER		3,912	4,162	4,762
PURCHASED WATER		6,030	5,852	5,325
PURCHASED WATER DETAIL				
CENTRAL BASIN MWD PURCHASED WATER		5,367	5,208	4,739
USAGE RATE		$1,426	$1,426	$1,426
USAGE COST		$7,653,342	$7,426,608	$6,757,814
MONTHLY SERVICE CHARGE	$9,000	$108,000	$108,000	$108,000
MONTHLY CAPACITY CHARGE	$4,960	$59,520	$59,520	$59,520
MONTHLY MET RTS PASSTHROUGH CHARGE	$3,097	$37,164	$37,164	$37,164
SUBTOTAL		$7,858,026	$7,631,292	$6,962,498
MINIMUM FLOW VIOLATION		56	56	56
USAGE RATE		$1,426	$1,426	$1,426
USAGE COST		$79,856	$79,856	$79,856
TOTAL PURCHASE WATER COST - CBMWD		$7,937,882	$7,711,148	$7,042,354
TOTAL PURCHASE WATER QUANTITY - CBMWD		5,423	5,264	4,795
FOOTHILL MWD PURCHASED WATER		663	644	586
USAGE RATE		$1,256	$1,256	$1,256
USAGE COST		$832,728	$808,864	$736,016
MONTHLY RTS SERVICE CHARGE	$4,301	$51,612	$51,612	$51,612
MONTHLY CAP & REHAB CHARGE	$1,750	$21,000	$21,000	$21,000
MONTHLY CAPACITY RESERVATION CHARGE	$1,230	$14,760	$14,760	$14,760
MONTHLY ADM & OP CHARGE	$14,540	$174,481	$174,481	$174,481
MONTHLY ENERGY CHARGE	$2,901	$34,812	$34,812	$34,812
TOTAL PURCHASE WATER COST - FMWD		$1,129,393	$1,105,529	$1,032,681
TOTAL PURCHASE WATER QUANTITY - FMWD		663	644	586
RECLAIMED WATER CHARGES				
RELCAIMED WATER		249	249	249
USAGE RATE		$790	$790	$790
TOTAL RECLAIMED WATER COST		$196,710	$196,710	$196,710
REPLENISHMENT CHARGES				
REPLENISHMENT		3,912	4,162	4,762
COST PER AF		$423	$423	$423
ADMIN & REPORTING FEES		$1,723	$1,723	$1,723
TOTAL REPLENISHMENT COST		$1,656,499	$1,762,249	$2,016,049
LEASED WATER RIGHTS				
LEASED WATER RIGHTS		2,753	3,003	3,603
COST PER AF		$97	$97	$97
TOTAL LEASED WATER RIGHTS COST		$266,434	$290,631	$348,705
PURCHASED POWER - CENTRAL BASIN				
TOTAL PRODUCTION		4,575	4,806	5,348
COST PER AF		$193	$193	$193
TOTAL COST		$888,781	$926,200	$1,030,654

	2025	2026
GROUP PENSION EXPENSE*	$183,886	$191,241

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

APPENDIX C
PAGE 5
LIBERTY UTILITIES (PARK WATER) CORP.
CUSTOMERS & SALES

NUMBER OF CUSTOMERS		**2025**	**2026**	**2027**
Residential Bi-Monthly		25,643	25,694	25,745
Business Bi-Monthly		1,651	1,646	1,641
Business Monthly		68	71	74
Industrial Bi-Monthly		1	1	1
Industrial Monthly		3	3	3
Public Authority Bi-Monthly		129	127	125
Public Authority Monthly		56	55	54
Private Fire Service Bi-Monthly		47	47	47
Private Fire Service Monthly		152	152	152
Fire Hydrant Bi-Monthly		11	11	11
Resale Monthly		4	4	4
Temporary Bi-Monthly		-	-	-
Temporary Monthly		6	6	6
Mesa Crest Residential		671	671	671
Mesa Crest Business		53	60	67
Mesa Crest Private Fire		3	3	3
TOTAL - POTABLE		28,496	28,549	28,602
Irrigation-Reclaimed Monthly		27	27	27
GRAND TOTAL		28,523	28,576	28,629
	Avg. Usage			
METER SALES (CCF)	(CCF/Cust/Mo)			
Residential Bi-Monthly	9.01	2,773,236	2,778,752	2,784,268
Business Bi-Monthly	34.56	684,512	682,438	680,365
Business Monthly	355.25	287,751	300,540	313,329
Industrial Bi-Monthly	625.31	7,504	7,504	7,504
Industrial Monthly	625.31	22,511	22,511	22,511
Public Authority Bi-Monthly	24.50	37,920	37,332	36,744
Public Authority Monthly	225.61	150,259	147,552	144,844
Private Fire Service Bi-Monthly	0.10	58	58	58
Private Fire Service Monthly	1.03	1,886	1,886	1,886
Fire Hydrant Bi-Monthly	0.01	1	1	1
Resale Monthly	0.19	8	8	8
Temporary Bi-Monthly	-	-	-	-
Temporary Monthly	23.45	1,688	1,688	1,688
Mesa Crest Residential	20.73	166,925	166,925	166,925
Mesa Crest Business	216.58	136,444	154,636	172,829
Mesa Crest Private Fire	0.00	-	-	-
TOTAL - POTABLE		4,270,703	4,301,832	4,332,960
Irrigation-Reclaimed Monthly	335.07	108,562	108,562	108,562
GRAND TOTAL		4,379,266	4,410,394	4,441,522

APPENDIX C
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LIBERTY UTILITIES (PARK WATER) CORP.
MONTHLY RESIDENTIAL BILL COMPARISON
Schedule No, PR-1-R - 5/8" METER

Usage (CCF)	Present Rates	Adopted Rates	Amount Change	Percent Change
0	$38.75	$43.19	$4.44	11.46%
2	$47.52	$52.12	$4.59	9.67%
4	$56.29	$61.04	$4.75	8.44%
8	$76.76	$81.05	$4.29	5.58%
10	$88.46	$92.13	$3.67	4.15%
14	$111.85	$114.28	$2.43	2.17%
18	$135.24	$136.44	$1.20	0.88%
28	$234.07	$271.94	$37.87	16.18%
36	$313.14	$380.35	$67.21	21.46%

Excludes any applicable fees, surcharges, or surcredits

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

APPENDIX D
PAGE 1
LIBERTY UTILITIES (PARK WATER) CORP. - GENERAL OFFICE
SUMMARY OF EXPENSES ALLOCATION

	2025	2026
ALLOCATED EXPENSE		
APPLE VALLEY		
Payroll Tax	$45,613	$46,663
Property Tax	$47,144	$48,229
Depreciation	$725,482	$725,691
Other	$2,253,095	$2,297,040
Total	$3,071,334	$3,117,623
APPLE VALLEY - IRRIGATION		
Payroll Tax	$96	$98
Property Tax	$99	$102
Depreciation	$3,931	$3,931
Other	$5,749	$5,839
Total	$9,875	$9,970
PARK		
Payroll Tax	$53,157	$54,379
Property Tax	$54,943	$56,207
Depreciation	$911,610	$911,873
Other	$2,658,199	$2,709,442
Total	$3,677,909	$3,731,901

Appendix E
Liberty Utilities (Park Water) Corp. and
Liberty Utilities (Apple Valley Ranchos Water) Corp.
Rate Schedules

Appendix E
Liberty Utilities (Park Water) Corp. and Liberty Utilities (Apple Valley Ranchos Water) Corp.
Rate Schedules

SCHEDULE NO. 1

LIBERTY APPLE VALLEY

RESIDENTIAL GENERAL METERED SERVICE

APPLICABILITY

Applicable to residential metered water service.

TERRITORY

Town of Apple Valley and vicinity, Town of Yermo and vicinity, San Bernardino County.

RATES

Quantity Rates:

Tier 1 First 6 100 cu. ft.	$ 2.946
Tier 2 7 through 26 100 cu. ft.	$ 3.797
Tier 3 All over 26 100 cu ft.	$ 7.356

Service Charge:	Per Meter Per Month
For 5/8 x ¾-inch meter	$ 38.44
For ¾-inch meter	57.66
For 1-inch meter	96.10
For 1 ½-inch meter	192.20
For 2-inch meter	307.52
For 3-inch meter	576.60
For 4-inch meter	961.00
For 6-inch meter	1,922.00
For 8-inch meter	3,075.20
For 10-inch meter	4,420.60

This Service Charge is a readiness-to-serve charge which is applicable to all metered services and to which is to be added the monthly charge computed at the Quantity Rates.

SPECIAL CONDITIONS

1. A late charge will be imposed per Schedule No. LC.
2. In accordance with Section 2714 of the Public Utilities Code, if a tenant in a rental unit leaves owing the Company, service to subsequent tenants in that unit, will at the Company's option, be furnished on the account of the landlord or property owner.
3. All bills are subject to the reimbursement fee set forth on Schedule No. UF.

SCHEDULE NO. 2

LIBERTY APPLE VALLEY

GRAVITY IRRIGATION SERVICE

APPLICABILITY

Applicable to all water service from the Company's gravity irrigation system.

TERRITORY

Within the entire service area of the Company.

RATES

Quantity Rates:

For all water delivered, per 100 cu. ft.	$ 0.444

Service Charge:	Per Meter Per Month
For 5/8 x ¾-inch meter	$ 38.44
For ¾-inch meter	57.66
For 1-inch meter	96.10
For 1 ½-inch meter	192.20
For 2-inch meter	307.52
For 3-inch meter	576.60
For 4-inch meter	961.00
For 6-inch meter	1,922.00
For 8-inch meter	3,075.20
For 10-inch meter	4,420.60

SPECIAL CONDITIONS

1. Service under this schedule is limited to lands not developed for residential use.
2. All outlets for this water shall be protected by signs stating: NON-POTABLE WATER NOT FOR HUMAN CONSUMPTION.
3. A late charge will be imposed per Schedule LC.
4. All bills are subject to the Public Utilities Commission Reimbursement Fee.

SCHEDULE NO. 3

LIBERTY APPLE VALLEY

NON-RESIDENTIAL GENERAL METERED SERVICE

APPLICABILITY

Applicable to all non-residential metered water service.

TERRITORY

Town of Apple Valley and vicinity, and town of Yermo and vicinity, San Bernardino County.

RATES

Quantity Rates:

All water delivered per 100 cu. ft.	$ 3.797

Service Charge:	Per Meter Per Month
For 5/8 x ¾-inch meter	$ 38.44
For ¾-inch meter	57.66
For 1-inch meter	96.10
For 1 ½-inch meter	192.20
For 2-inch meter	307.52
For 3-inch meter	576.60
For 4-inch meter	961.00
For 6-inch meter	1,922.00
For 8-inch meter	3,075.20
For 10-inch meter	4,420.60

SPECIAL CONDITIONS

1. A late charge will be imposed per Schedule No. LC.
2. In accordance with Section 2714 of the Public Utilities Code, if a tenant in a rental unit leaves owing the Company, service to subsequent tenants in that unit will, at the Company's option, be furnished on the account of the landlord or property owner.
3. All bills are subject to the reimbursement fee set forth on Schedule No. UF.

SCHEDULE NO. 4

LIBERTY APPLE VALLEY

NON-METERED FIRE SERVICE

APPLICABILITY

Applicable for water service to privately-owned fire hydrant and fire sprinkler systems where water is to be used only for the purpose of fire suppression or for periodic system testing.

TERRITORY

Town of Apple Valley and vicinity, and Town of Yermo and vicinity, San Bernardino County.

RATES

Size of Service	Per Service Per Month
2-inch	$ 51.28
3-inch	83.37
4-inch	121.73
6-inch	209.12
8-inch	307.41
10-inch	410.45
12-inch	544.93

SPECIAL CONDITIONS

1. The fire protection service connection shall be installed by the utility at the cost paid by the applicant. Such payment shall not be subject to refund.
2. The minimum diameter for fire protection service shall be two (2) inches, and the maximum diameter shall be not more than the diameter of the main to which the service is connected.
3. If a distribution main of adequate size to serve a private fire protection system in addition to all other normal service does not exist in the street or alley adjacent to the premises to be served, then a service main from the nearest main of adequate capacity shall be installed by the utility and the cost paid by the applicant. Such payment shall not be subject to refund.
4. Service hereunder is for private fire systems which are regularly inspected by the local fire protection agency having jurisdiction and to which no connection for other than fire suppression purposes shall be made. Service shall be installed according to specifications of the utility and shall be maintained to the satisfaction of the utility. The utility will install the detector meter listed by the Underwriters Laboratories, Inc. or other device to indicate unauthorized use, leakage, or waste of water. The cost of such installation and the cost of the meter or other device shall be paid by the applicant.
5. The utility undertakes to supply only such water at such pressure as may be available at any time through the normal operation of its system.

<u>SCHEDULE NO. CAP</u>

LIBERTY APPLE VALLEY

CUSTOMER ASSISTANCE PROGRAM

APPLICABILITY

Applicable to residential domestic service to CAP households accommodation with a 1-inch or smaller meter, where the customer meets all the Special Conditions of this rate schedule.

TERRITORY

Town of Apple Valley and vicinity, Town of Yermo and vicinity, San Bernardino County

RATES

Quantity Rates:

Customer will be charged per 100 cubic feet of water delivered at the quantity rate reflected in Schedule No. 1, Residential General Metered Service.

Service Charge:

Customers will be charged a monthly service charge at the applicable mere size rate reflected in Schedule No. 1, Residential General Metered Service. Customers will receive a monthly CAP Credit of $9.36 prorated based on days of service, if service is not provided for a full month.

SPECIAL CONDITIONS

1. CAP Household: A CAP Household is a household where the total grow income from all sources is less than or equal to the maximum household income levels for the CARE programs approved by the Commission as reflected on Form No. 13, Customer Assistance Program (CAP) Application. Total gross income shall include income from all sources, both taxable and non-taxable. Persons who are claimed as a dependent on another person's income tax return (other than your spouse) are not eligible for this program.

SCHEDULE NO. CAP-SC

LIBERTY APPLE VALLEY

CUSTOMER ASSISTANCE PROGRAM

APPLICABILITY

Applicable to all metered water service, excluding Non-Metered Fire Service, Gravity Irrigation Service and customers that receive a CAP credit.

TERRITORY

Town of Apple Valley and vicinity, Town of Yermo and vicinity, San Bernardino County.

SPECIAL CONDITIONS

1. A surcharge of $4.44 per month is applicable to all metered customers, excluding customers receiving Non-Metered Fire Sprinkler Service, Gravity Irrigation Service, and customers that receive a CAP credit. The surcharge offsets CAP credits and CAP program costs and will be applied to each customer's bill.

<u>RULE NO. 11</u>

LIBERTY APPLE VALLEY

DISCONTINUANCE AND RESTORATION OF SERVICE

C. Restoration of Service

1. Reconnection Charge

Where service has been discontinued for violation of these rules or for Nonpayment of bills, the utility may charge $38.00 for reconnection of service during regular working hours or $188.00 for reconnection of service at other than regular working hours when the customer has requested that the reconnection be made at other than regular working hours.

2. To Be Made During Regular Working Hours

The utility will endeavor to make reconnections during regular working hours on the day of the request, if conditions permit, otherwise reconnection will be made on the regular working day following the day the request is made.

3. To Be Made At Other Than Regular Working Hours

When a customer has requested that the reconnection be made at other than regular working hours, the utility will reasonably endeavor to so make the reconnection if practicable under the circumstances.

4. Wrongful Discontinuance

A service wrongfully discontinued by the utility must be restored without charge for the restoration to the customer within 24 hours.

5. Limits on Certain Reconnection Charges

For a residential customer who demonstrates household income below 200 percent of the federal poverty line (or is otherwise deemed by the Water Shutoff Protection Act as having a household income of below 200 percent of the federal poverty line), charges shall be limited as follows:

i. For reconnections during regular working hours, the lesser of the actual cost (as stated in Rule No. 11.C.1) or $38.00; and
ii. For reconnection during other than regular working hours, the lesser of the actual cost (as stated in Rule No. 11.C.1) or $188. The cap of these reconnection fees ($38 and $188, respectively) shall be subject to an annual adjustment for charges in the Consumer Price Index beginning January 1, 2026.

SCHEDULE NO. PR-1-R

LIBERTY PARK

RESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water services provided to single-family residential customers.

TERRITORY

Within all service areas of Los Angeles County as delineated in the service area maps included in the tariff schedules.

RATES

Quantity Rates:
Tier 1 First 6, 100 cu. ft ……………..……………………………………........$ 4.463
Tier 2 7 through 18, 100 cu. ft …………………………………………….$ 5.539
Tier 3 All over 18, 100 cu ft ………………………………………………..$ 13.551

Service Charge:	Per Meter Per Month
For 5/8 x ¾-inch meter	$43.19
For ¾-inch meter	64.79
For 1-inch meter	107.98
For 1 ½-inch meter	215.95
For 2-inch meter	345.52
For 3-inch meter	647.85
For 4-inch meter	1,079.75
For 6-inch meter	2,159.50
For 8-inch meter	3,455.20
For 10-inch meter	4,966.85
For 12-inch meter	7,126.35

This Service Charge is a readiness-to-serve charge, which is applicable to all metered services and to which is to be added the monthly charge computed at the Quantity Rates.

SPECIAL CONDITIONS

1. All charges under this schedule to customers in the City of Norwalk are subject to a surcharge of 2.04 percent.
2. A late charge will be imposed per Schedule No. LC.
3. In accordance with Section 2714 of the Public Utilities Code, if a tenant in a rental unit leaves owing the Company, service to subsequent tenants in that unit will, at the Company's option, be furnished on the account of the landlord or property owner.
4. All bills are subject to the reimbursement fee set forth on Schedule No. UF.

SCHEDULE NO. PR-1-NR

LIBERTY PARK

NON-RESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water services except that provided to single-family residential customers.

TERRITORY

Within all service areas of Los Angeles County as delineated in the service area maps included in the tariff schedules.

RATES

Quantity Rates:

For all water delivered per 100 cubic feet ....$ 5.539

Service Charge:	Per Meter Per Month
For 5/8 x ¾-inch meter	$43.19
For ¾-inch meter	64.79
For 1-inch meter	107.98
For 1 ½-inch meter	215.95
For 2-inch meter	345.52
For 3-inch meter	647.85
For 4-inch meter	1,079.75
For 6-inch meter	2,159.50
For 8-inch meter	3,455.20
For 10-inch meter	4,966.85
For 12-inch meter	7,126.35

This Service Charge is a readiness-to-serve charge, which is applicable to all metered services and to which is to be added the monthly charge computed at the Quantity Rates.

SPECIAL CONDITIONS

1. All charges under this schedule to customers in the City of Norwalk are subject to a surcharge of 2.04 percent.
2. A late charge will be imposed per Schedule No. LC.
3. In accordance with Section 2714 of the Public Utilities Code, if a tenant in a rental unit leaves owing the Company, service to subsequent tenants in that unit will, at the Company's option, be furnished on the account of the landlord or property owner.
4. All bills are subject to the reimbursement fee set forth on Schedule No. UF.

SCHEDULE NO. PR-4F

LIBERTY PARK

NON- METERED FIRE SPRINKLER SERVICE

APPLICABILITY

Applicable for water service to privately-owned non-metered fire-sprinkler systems and hydrants where water is to be used only in case of fire.

TERRITORY

Within all service areas in Los Angeles County as delineated on the service area maps included in the tariff schedules.

RATES

Service Charge:	Per Meter Per Month
For 2-inch meter	$ 26.75
For 3-inch meter	40.39
For 4-inch meter	63.08
For 6-inch meter	107.76
For 8-inch meter	166.14
For 10-inch meter	241.45
For 12-inch meter	347.79

SPECIAL CONDITIONS

1. The fire protection service connection shall be installed by the utility at the cost paid by the applicant. Such payment shall not be subject to refund.
2. The minimum diameter for fire protection service shall be two (2) inches, and the maximum diameter shall be not more than the diameter of the main to which the service is connected.
3. If a distribution main of adequate size to serve a private fire protection system in addition to all other normal service does not exist in the street or alley adjacent to the premises to be served then a service main from the nearest main of adequate capacity shall be installed by the utility and the cost paid by the applicant. Such payment shall not be subject to refund.

SCHEDULE NO. PR-6

LIBERTY PARK

RECLAIMED WATER SERVICE

APPLICABILITY

Applicable to all meter reclaimed water service.

TERRITORY

Within all service areas in Los Angeles County as delineated on the service area maps included in the tariff schedules.

RATES

Quantity Rate:

For all water delivered per 100 cubic feet ……………………………………$ 4.079

Service Charge:	Per Meter Per Month
For 5/8 x ¾-inch meter	$43.19
For ¾-inch meter	64.79
For 1-inch meter	107.98
For 1 ½-inch meter	215.95
For 2-inch meter	345.52
For 3-inch meter	647.85
For 4-inch meter	1,079.75
For 6-inch meter	2,159.50
For 8-inch meter	3,455.20
For 10-inch meter	4,966.85
For 12-inch meter	7,126.35

The Service Charge is a readiness-to-serve charge applicable to all metered service and to which is to be added the charge for water used computed at Quantity Rates.

SPECIAL CONDITIONS

1. The user (customer) is responsible for on-site compliance with local, state, or federal regulations that may apply to the use of an approved reclaimed water source.
2. All charges under this schedule to customers in the City of Norwalk are subject to a surcharge of 2.04 percent.
3. A late charge will be imposed per Schedule No. LC.
4. All bills are subject to the reimbursement fee set forth on Schedule No. UF.

SCHEDULE NO. PR-9CM

LIBERTY PARK

CONSTRUCTION AND OTHER TEMPORARY METERED SERVICE

APPLICABILITY

APPLICABILITY

Applicable to all metered water service furnished for construction and other temporary purposes.

TERRITORY

Within all service areas in Los Angeles County as delineated on the maps included in the tariff schedules.

RATES

Monthly quantity rates and service charge listed in Schedule PR-l-NR, Nonresidential Metered Service will apply to service furnished under this schedule.

SPECIAL CONDITIONS

1. Where it is necessary to install or relocate a meter to furnish service under this schedule, and such meter may be connected to the utility's existing facilities, the following charges will apply:
   a. For installation and removal of the meter $60.00
   b. For each relocation of the meter within the same local area as the original installation $60.00
2. Where it is necessary for the utility to perform backflow testing, the following charge will apply:
   a. Backflow Testing $75.00
3. Where no suitable outlet exists at the point where service is desired, the necessary facilities will be installed under the provisions of Rule No. 13, Temporary Service.
4. In case a meter is installed or used under conditions which are considered by the utility to subject the meter to unusual hazards, the applicant will be required to deposit with the utility the amount, show in the table below, which corresponds to the size and type of meter installed:

Size of Meter	Amount of Deposit
5/8 x 3/4 or 3/4 inch	$ 33.00
1-inch disc	66.00
1-1/2 inch	137.50
2-inch disc or torrent	220.00
2-1/2 inch Sparling Fire Hydrant	275.00
3-inch without Backflow	3,000.00
3-inch with Backflow	3,000.00

The deposit less the cost of any repairs other than those due to normal depreciation will be returned to the customer upon completion of the service for which the meter was installed.

5. A late charge will be imposed per Schedule No. LC.

SCHEDULE NO. CAP

LIBERTY PARK

CUSTOMER ASSISTANCE PROGRAM

APPLICABILITY

Applicable to residential domestic service to CAP households accommodation with a 1-inch or smaller meter, where the customer meets all the Special Conditions of this rate schedule.

TERRITORY

Within all service areas in Los Angeles County as delineated on the service area maps included in the tariff schedules.

METERED SINGLE-FAMILY RESIDENTIAL RATES

Quantity Rate:

Customers will be charged per 100 cubic feet of water delivered at the quantity rate reflected in Schedule No. PR-1-R, Residential Metered Service.

Service Charges:

Customers will be charged a monthly service charge at the applicable meter size rate reflected in Schedule No. PR-1-R, Residential Metered Service. Customers will receive a monthly CAP Credit of $10.04 prorated based on days of service, if service is not provided for a full month.

QUALIFIED NON-PROFIT GROUP LIVING FACILITIES RATES

Quantity Rate:

Customers will be charged per 100 cubic feet of water delivered at the quantity rate reflected in Schedule No. PR-1-R, Residential Metered Service.

Service Charges:

Customers will be charged a monthly service charge at the applicable meter size rate reflected in Schedule No. PR-1-R, Residential Metered Service. Customers will receive a monthly CAP credit of $20.00 prorated based on days of service, if service is not provided for a full month. The maximum monthly credit per qualifying sub-meter customer is $20.38.

SPECIAL CONDITIONS

1. CAP Household: A CAP Household is a household where the total gross income from all sources is less than or equal to the maximum household income levels for the CARE programs approved by the Commission as reflected on Form No. 13, Customer Assistance Program (CAP) Application. The total gross income shall include income from all sources, both taxable and non-taxable. Persons who are claimed as a dependent on another person's income tax return (other than your spouse) are not eligible for this program.

SCHEDULE NO. CAP-SC

LIBERTY PARK

CUSTOMER ASSISTANCE PROGRAM APPLICABILITY

APPLICABILITY

Applicable to all metered water service, excluding Fire Sprinkler Service, Reclaimed Water Service, Construction and Temporary Metered Service, and customers that receive a CAP credit.

TERRITORY

Within all service areas in Los Angeles County as delineated on the service area maps included in the tariff schedules.

SPECIAL CONDITIONS

1. A surcharge of $4.96 per month is applicable to all metered customers, excluding customers receiving Non-Metered Fire Sprinkler Service, Reclaimed Water Service, Construction and Other Temporary Metered Service, and customers that receive a CAP credit. The surcharge offsets CAP credits and CAP program costs and will be applied to each customer's bill.

RULE NO. 11

LIBERTY PARK

DISCONTINUANCE AND RESTORATION OF SERVICE

C. Restoration of Service

1. Reconnection Charge

   Where service has been discontinued for violation of these rules or for nonpayment of bills, the utility may charge $63.00 for reconnection of service during regular working hours or $188.00 for reconnection of service at other regular working hours when the customer has requested that the reconnection be made at other than regular working hours, except as otherwise provided by the utility's tariffs.

2. To be Made During Regular Working Hours

   The utility will endeavor to make reconnections during regular working hours on the day of the request, if the conditions permit; otherwise reconnections will be made on the regular working day following the day the request is made.

3. To Be Made at other Than Regular Working Hours
   When a customer has requested that the reconnection be made at other than regular working hours, the utility will reasonably endeavor to so make the reconnection if practicable under the circumstances.

4. Wrongful Discontinuance

   A service wrongfully discontinued by the utility, must be restored without charge for the restoration to the customer within 24 hours.

5. Limits on Certain Reconnection Charges

   For a residential customer who demonstrates household income below 200 percent of the federal poverty line (or is otherwise deemed by the Water Shutoff Protection Act as having a household income of below 200 percent of the federal poverty line), charges shall be limited as follows:

   i. For reconnections during regular working hours, the lesser of the actual cost (as stated in Rule No. 11.C.1) or $63.00; and

   ii. For reconnection during other than regular working hours, the lesser of the actual cost (as stated in Rule No. 11.C.1) or $188. The cap of these reconnection fees ($63 and $188, respectively) shall be subject to an annual adjustment for charges in the Consumer Price Index beginning January 1, 2026.