SOAH DOCKET NO. 473-18-3006.WS
PUC DOCKET NO. 47976

2018 OCT 12 PM 2:08

FILING CLERK

APPLICATION OF LIBERTY UTILITIES (SILVERLEAF) LLC FOR AUTHORITY TO CHANGE WATER AND SEWER RATES	§ § § §	**BEFORE THE STATE OFFICE OF ADMINISTRATIVE HEARINGS**

OFFICE OF PUBLIC UTILITY COUNSEL'S
<u>ERRATA NO. 1</u>

The Office of Public Utility Counsel (OPUC) files this errata to correct schedules CDE-10 through 17 of Chris Ekrut's Direct Testimony filed on October 5, 2018, which inadvertently contained an incorrect rate of return percentage. This correction is made to reflect the rate of return recommended by Anjuli Winker, in her October 5, 2018 direct testimony. These schedules replace pages 303 through 343 and native file schedules CDE-10 through CDE-17 of Chris Ekrut's testimony.

October 12, 2018

Respectfully submitted,

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CERTIFICATE OF SERVICE
SOAH Docket No. 473-18-3006.WS
PUC Docket No. 47976

I certify that today, October 12, 2018, I served a true copy of the foregoing Office of Public Utility Counsel's Errata No. 1 on all parties of record via electronic mail.

Christiaan Siano

Application of Liberty Utilities (Silverleaf)
PUC Docket No. 47976
Water Cost of Service - Consolidated

Line No	Col (A)	(B)	(C)	(D)	(E)
			Total	OPUC Recommended	
		Requested	Adjustments	No FIT	50% FIT
1	Original Cost of Plant	$ 12,772,691	$ (6,480,406)	$ 6,292,285	$ 6,292,285
2	Less: Accumulated Depreciation	(5,497,624)	3,976,151	(1,521,472)	(1,521,472)
3	Net Plant in Service	$ 7,275,067	$ (2,504,254)	$ 4,770,813	$ 4,770,813
4					
5	Rate Base Calculation:				
6	Net Plant in Service	$ 7,275,067	$ (2,504,254)	$ 4,770,813	$ 4,770,813
7	Other Rate Base Items:				
8	Add:				
9	Working Capital	131,675	(26,660)	105,015	105,015
10	Prepayments	3,920	-	3,920	3,920
11	Subtract:				
12	CIAC	(25,427)	-	(25,427)	(25,427)
13	Customer Deposits	-	(9,660)	(9,660)	(9,660)
14	ADFIT	(649,483)	-	(649,483)	(649,483)
15	Excess ADFIT	(402,061)	-	(402,061)	(402,061)
16	Other Deductions	(9,860)	-	(9,860)	(9,860)
17	Total Rate Base	$ 6,323,832	$ (2,540,574)	$ 3,783,258	$ 3,783,258
18					
19	Return on Rate Base:				
20	Capital Structure				
21	Debt	30%		50%	50%
22	Equity	70%		50%	50%
23	Subtotal	100%		100%	100%
24	Cost of Capital				
25	Debt	5.60%		4.34%	4.34%
26	Equity	10.60%		8.40%	8.40%
27	Rate of Return	9.10%		6.37%	6.37%
28	Total Return	$ 575,469	$ (334,475)	$ 240,994	$ 240,994
29					
30	FIT Calculation:				
31	Total Rate Base	$ 6,323,832		$ 3,783,258	$ 3,783,258
32	Weighted Average Cost of Debt	1.68%		2.17%	2.17%
33	Synchronized Interest	$ 106,240		$ 82,097	$ 82,097
34					
35	Taxable Return	$ 469,228		$ 158,897	$ 158,897
36	Tax Rate	21%		21%	21%
37	Federal Income Tax	$ 124,732	$ (82,493)	$ 42,238	$ 42,238
38					

Application of Liberty Utilities (Silverleaf)
PUC Docket No. 47976
Water Cost of Service - Consolidated

Line No	Col (A)	(B)	(C)	(D)	(E)
			Total	OPUC Recommended	
		Requested	Adjustments	No FIT	50% FIT
39	Operations and Maintenance Expenses				
40	Volume Related				
41	Purchased Water	$ 80,158	$ (76,598)	$ 3,560	$ 3,560
42	Power Expense	124,895	-	124,895	124,895
43	Chemicals	53,788	-	53,788	53,788
44	Non-Volume Related				
45	Salaries and Wages	-	-	-	-
46	Materials and Supplies	38,308	-	38,308	38,308
47	Contract Work	1,095,196	(116,729)	978,466	978,466
48	Transportation Expenses	28,419	-	28,419	28,419
49	Rental of Equipment	788	-	788	788
50	A&G				
51	Office Salaries	-	-	-	-
52	Management Salaries	-	-	-	-
53	Employee Pensions & Benefits	-	-	-	-
54	Purchased Power - Office Only	-	-	-	-
55	Bad Debt Expense	1,203	-	1,203	1,203
56	Rental of Building / Real Property	20,753	-	20,753	20,753
57	Office Supplies & Expenses	-	-	-	-
58	Professional Services	-	-	-	-
59	Insurance	8,878	-	8,878	8,878
60	Regulatory Rate Case Expense	124,295	(124,295)	-	-
61	Regulatory Expense (Other)	-	-	-	-
62	Misc Expenses	3,416	(2,300)	1,116	1,116
63	Total O&M	$ 1,580,098	$ (319,922)	$ 1,260,176	$ 1,260,176
64					
65	Depreciation, Amortization and Other Expenses	$ 589,740	$ (52,366)	$ 537,374	$ 537,374
66	Taxes Other than Federal Income Taxes	130,187	-	130,187	130,187
67	Federal Income Taxes	124,732	(124,732)	-	21,119
68	Return on Rate Base	575,469	(334,475)	240,994	240,994
69	Other Expenses		41	41	41
70	Total Cost of Service	$ 3,000,226	$ (831,454)	$ 2,168,772	$ 2,189,891
71	Less:				
72	Other Revenue Items	(22,114)	-	(22,114)	(22,114)
73	Revenue Requirement	$ 2,978,111	$ (831,454)	$ 2,146,657	$ 2,167,776

Application of Liberty Utilities (Silverleaf)
PUC Docket No. 47976
Sewer Cost of Service - Consolidated

Line No	Col (A)	(B)	(C)	(D)	(E)
			Total	OPUC Recommended	
		Requested	Adjustments	No FIT	50% FIT
1	Original Cost of Plant	$ 10,592,396	$ (7,426,683)	$ 3,165,713	$ 3,165,713
2	Less: Accumulated Depreciation	(5,368,624)	4,630,586	(738,038)	(738,038)
3	Net Plant in Service	$ 5,223,772	$ (2,796,097)	$ 2,427,675	$ 2,427,675
4					
5	Rate Base Calculation:				
6	Net Plant in Service	$ 5,223,772	$ (2,796,097)	$ 2,427,675	$ 2,427,675
7	Other Rate Base Items:				
8	Add:				
9	Working Capital	101,222	(14,054)	87,168	87,168
10	Prepayments	1,476	-	1,476	1,476
11	*Subtract:*				
12	CIAC	(285,693)	-	(285,693)	(285,693)
13	Customer Deposits	-	-	-	-
14	ADFIT	(383,783)	-	(383,783)	(383,783)
15	Excess ADFIT	(237,580)	-	(237,580)	(237,580)
16	Other Deductions	-	-	-	-
17	Total Rate Base	$ 4,419,414	$ (2,810,150)	$ 1,609,264	$ 1,609,264
18					
19	Return on Rate Base:				
20	Capital Structure				
21	Debt	30%		50%	50%
22	Equity	70%		50%	50%
23	Subtotal	100%		100%	100%
24	Cost of Capital				
25	Debt	5.60%		4.34%	4.34%
26	Equity	10.60%		8.40%	8.40%
27	Rate of Return	9.10%		6.37%	6.37%
28	Total Return	$ 402,167	$ (299,657)	$ 102,510	$ 102,510
29					
30	FIT Calculation:				
31	Total Rate Base	$ 4,419,414		$ 1,609,264	$ 1,609,264
32	Weighted Average Cost of Debt	1.68%		2.17%	2.17%
33	Synchronized Interest	$ 74,246		$ 34,921	$ 34,921
34					
35	Taxable Return	$ 327,921		$ 67,589	$ 67,589
36	Tax Rate	21%		21%	21%
37	Federal Income Tax	$ 87,169	$ (69,202)	$ 17,967	$ 17,967
38					

Application of Liberty Utilities (Silverleaf)
PUC Docket No. 47976
Sewer Cost of Service - Consolidated

Line No	Col (A)	(B)	(C)	(D)	(E)
			Total	OPUC Recommended	
		Requested	Adjustments	No FIT	50% FIT
39	Operations and Maintenance Expenses				
40	Volume Related				
41	Purchased Wastewater Treatment	$ 241,061	$ -	$ 241,061	$ 241,061
42	Sludge Removal	35,253	-	35,253	35,253
43	Power Expense	63,819	-	63,819	63,819
44	Chemicals	17,456	-	17,456	17,456
45	Non-Volume Related				
46	Salaries and Wages	-	-	-	-
47	Materials and Supplies	28,585	-	28,585	28,585
48	Contract Work	724,228	(93,517)	630,711	630,711
49	Transportation Expenses	7,162	-	7,162	7,162
50	Rental of Equipment	945	-	945	945
51	A&G				
52	Office Salaries	-	-	-	-
53	Management Salaries	-	-	-	-
54	Employee Pensions & Benefits	-	-	-	-
55	Purchased Power - Office Only	-	-	-	-
56	Bad Debt Expense	203	-	203	203
57	Rental of Building / Real Property	8,846	-	8,846	8,846
58	Office Supplies & Expenses	-	-	-	-
59	Professional Services	-	-	-	-
60	Insurance	6,653	-	6,653	6,653
61	Regulatory Rate Case Expense	75,127	(75,127)	-	-
62	Regulatory Expense (Other)	-	-	-	-
63	Misc Expenses	5,321	-	5,321	5,321
64	Total O&M	$ 1,214,659	$ (168,645)	$ 1,046,014	$ 1,046,014
65					
66	Depreciation, Amortization and Other Expenses	$ 585,926	$ (94,067)	$ 491,859	$ 491,859
67	Taxes Other than Federal Income Taxes	103,819	-	103,819	103,819
68	Federal Income Taxes	87,169	(87,169)	-	8,983
69	Return on Rate Base	402,167	(299,657)	102,510	102,510
70	Other Expenses		-		
71	Total Cost of Service	$ 2,393,739	$ (649,537)	$ 1,744,203	$ 1,753,186
72	Less:				
73	Other Revenue Items				
74	Revenue Requirement	$ 2,393,739	$ (649,537)	$ 1,744,203	$ 1,753,186

Application of Liberty Utilities (Silverleaf)
PUC Docket No. 47976
Water Cost of Service - Unconsolidated - Holly Lake Ranch

Line No	Col (A)	(B)	(C)	(D)	(E)
				OPUC Recommended	
		Requested	Total Adjustments	No FIT	50% FIT
1	Original Cost of Plant	$ 5,539,357	$ (3,511,748)	$ 2,027,609	$ 2,027,609
2	Less: Accumulated Depreciation	(3,101,421)	2,468,958	(632,463)	(632,463)
3	Net Plant in Service	$ 2,437,936	$ (1,042,791)	$ 1,395,145	$ 1,395,145
4					
5	Rate Base Calculation:				
6	Net Plant in Service	$ 2,437,936	$ (1,042,791)	$ 1,395,145	$ 1,395,145
7	Other Rate Base Items:				
8	Add:				
9	Working Capital	63,023	(7,863)	55,160	55,160
10	Prepayments	2,179	-	2,179	2,179
11	Subtract:				
12	CIAC	(3,494)	-	(3,494)	(3,494)
13	Customer Deposits	-	(7,710)	(7,710)	(7,710)
14	ADFIT	(281,672)	-	(281,672)	(281,672)
15	Excess ADFIT	(174,369)	-	(174,369)	(174,369)
16	Other Deductions	(7,710)	-	(7,710)	(7,710)
17	Total Rate Base	$ 2,035,892	$ (1,058,364)	$ 977,529	$ 977,529
18					
19	Return on Rate Base:				
20	Capital Structure				
21	Debt	30%		50%	50%
22	Equity	70%		50%	50%
23	Subtotal	100%		100%	100%
24	Cost of Capital				
25	Debt	5.60%		4.34%	4.34%
26	Equity	10.60%		8.40%	8.40%
27	Rate of Return	9.10%		6.37%	6.37%
28	Total Return	$ 185,266	$ (122,998)	$ 62,269	$ 62,269
29					
30	FIT Calculation:				
31	Total Rate Base	$ 2,035,892		$ 977,529	$ 977,529
32	Weighted Average Cost of Debt	1.68%		2.17%	2.17%
33	Synchronized Interest	$ 34,203		$ 21,212	$ 21,212
34					
35	Taxable Return	$ 151,063		$ 41,056	$ 41,056
36	Tax Rate	21%		21%	21%
37	Federal Income Tax	$ 40,156	$ (29,242)	$ 10,914	$ 10,914
38					

Application of Liberty Utilities (Silverleaf)
PUC Docket No. 47976
Water Cost of Service - Unconsolidated - Holly Lake Ranch

Line No	Col (A)	(B)	(C)	(D)	(E)
				OPUC Recommended	
		Requested	Total Adjustments	No FIT	50% FIT
39	Operations and Maintenance Expenses				
40	Volume Related				
41	Purchased Water	$ 377	$ -	$ 377	$ 377
42	Power Expense	72,571	-	72,571	72,571
43	Chemicals	30,112	-	30,112	30,112
44	Non-Volume Related				
45	Salaries and Wages	-	-	-	-
46	Materials and Supplies	17,899	-	17,899	17,899
47	Contract Work	514,504	(31,829)	482,675	482,675
48	Transportation Expenses	11,766	-	11,766	11,766
49	Rental of Equipment	-	-	-	-
50	A&G				
51	Office Salaries	-	-	-	-
52	Management Salaries	-	-	-	-
53	Employee Pensions & Benefits	-	-	-	-
54	Purchased Power - Office Only	-	-	-	-
55	Bad Debt Expense	898	-	898	898
56	Rental of Building / Real Property	14,860	-	14,860	14,860
57	Office Supplies & Expenses	-	-	-	-
58	Professional Services	-	-	-	-
59	Insurance	4,843	-	4,843	4,843
60	Regulatory Rate Case Expense	60,226	(60,226)	-	-
61	Regulatory Expense (Other)	-	-	-	-
62	Misc Expenses	28,219	(2,300)	25,919	25,919
63	Total O&M	$ 756,275	$ (94,355)	$ 661,921	$ 661,921
64					
65	Depreciation, Amortization and Other Expenses	$ 274,511	$ (23,453)	$ 251,058	$ 251,058
66	Taxes Other than Federal Income Taxes	54,359	-	54,359	54,359
67	Federal Income Taxes	40,156	(40,156)	-	5,457
68	Return on Rate Base	185,266	(122,998)	62,269	62,269
69	Other Expenses		32	32	32
70	Total Cost of Service	$ 1,310,568	$ (280,929)	$ 1,029,639	$ 1,035,096
71	Less:				
72	Other Revenue Items	$ (11,917)	-	(11,917)	(11,917)
73	Revenue Requirement	$ 1,298,651	$ (280,929)	$ 1,017,722	$ 1,023,178

Application of Liberty Utilities (Silverleaf)
PUC Docket No. 47976
Water Cost of Service - Unconsolidated - The Villages / Big Eddy

Line No	Col (A)	(B)	(C)	(D)	(E)
				OPUC Recommended	
		Requested	Total Adjustments	No FIT	50% FIT
1	Original Cost of Plant	$ 3,851,566	$ (2,153,710)	$ 1,697,856	$ 1,697,856
2	Less: Accumulated Depreciation	(1,520,593)	920,875	(599,718)	(599,718)
3	Net Plant in Service	$ 2,330,973	$ (1,232,835)	$ 1,098,138	$ 1,098,138
4					
5	Rate Base Calculation:				
6	Net Plant in Service	$ 2,330,973	$ (1,232,835)	$ 1,098,138	$ 1,098,138
7	Other Rate Base Items:				
8	Add:				
9	Working Capital	38,194	(4,346)	33,848	33,848
10	Prepayments	1,347	-	1,347	1,347
11	Subtract:				
12	CIAC	(21,933)	-	(21,933)	(21,933)
13	Customer Deposits	-	(1,950)	(1,950)	(1,950)
14	ADFIT	(195,849)	-	(195,849)	(195,849)
15	Excess ADFIT	(121,240)	-	(121,240)	(121,240)
16	Other Deductions	(2,150)	-	(2,150)	(2,150)
17	Total Rate Base	$ 2,029,341	$ (1,239,131)	$ 790,210	$ 790,210
18					
19	Return on Rate Base:				
20	Capital Structure				
21	Debt	30%		50%	50%
22	Equity	70%		50%	50%
23	Subtotal	100%		100%	100%
24	Cost of Capital				
25	Debt	5.60%		4.34%	4.34%
26	Equity	10.60%		8.40%	8.40%
27	Rate of Return	9.10%		6.37%	6.37%
28	Total Return	$ 184,670	$ (134,334)	$ 50,336	$ 50,336
29					
30	FIT Calculation:				
31	Total Rate Base	$ 2,029,341		$ 790,210	$ 790,210
32	Weighted Average Cost of Debt	1.68%		2.17%	2.17%
33	Synchronized Interest	$ 34,093		$ 17,148	$ 17,148
34					
35	Taxable Return	$ 150,577		$ 33,189	$ 33,189
36	Tax Rate	21%		21%	21%
37	Federal Income Tax	$ 40,027	$ (31,204)	$ 8,822	$ 8,822
38					

Application of Liberty Utilities (Silverleaf)
PUC Docket No. 47976
Water Cost of Service - Unconsolidated - The Villages / Big Eddy

Line No	Col (A)	(B)	(C)	(D)	(E)
			Total	OPUC Recommended	
		Requested	Adjustments	No FIT	50% FIT
39	Operations and Maintenance Expenses				
40	Volume Related				
41	Purchased Water	$ 3,183	$ -	$ 3,183	$ 3,183
42	Power Expense	41,631	-	41,631	41,631
43	Chemicals	18,513	-	18,513	18,513
44	Non-Volume Related				
45	Salaries and Wages	-	-	-	-
46	Materials and Supplies	15,269	-	15,269	15,269
47	Contract Work	309,886	(18,864)	291,022	291,022
48	Transportation Expenses	16,239	-	16,239	16,239
49	Rental of Equipment	788	-	788	788
50	A&G				
51	Office Salaries	-	-	-	-
52	Management Salaries	-	-	-	-
53	Employee Pensions & Benefits	-	-	-	-
54	Purchased Power - Office Only	-	-	-	-
55	Bad Debt Expense	305	-	305	305
56	Rental of Building / Real Property	2,896	-	2,896	2,896
57	Office Supplies & Expenses	-	-	-	-
58	Professional Services	-	-	-	-
59	Insurance	2,886	-	2,886	2,886
60	Regulatory Rate Case Expense	33,290	(33,290)	-	-
61	Regulatory Expense (Other)	-	-	-	-
62	Misc Expenses	13,443	-	13,443	13,443
63	Total O&M	$ 458,329	$ (52,154)	$ 406,174	$ 406,174
64					
65	Depreciation, Amortization and Other Expenses	$ 154,351	$ (25,295)	$ 129,056	$ 129,056
66	Taxes Other than Federal Income Taxes	49,321	-	49,321	49,321
67	Federal Income Taxes	40,027	(40,027)	-	4,411
68	Return on Rate Base	184,670	(134,334)	50,336	50,336
69	Other Expenses		8	8	8
70	Total Cost of Service	$ 886,698	$ (251,802)	$ 634,896	$ 639,307
71	Less:				
72	Other Revenue Items	$ (10,197)	-	(10,197)	(10,197)
73	Revenue Requirement	$ 876,501	$ (251,802)	$ 624,699	$ 629,110

Application of Liberty Utilities (Silverleaf)
PUC Docket No. 47976
Water Cost of Service - Unconsolidated - Piney Shores

Line No	Col (A)	(B)	(C)	(D)	(E)
			Total	OPUC Recommended	
		Requested	Adjustments	No FIT	50% FIT
1	Original Cost of Plant	$ 1,790,522	$ (432,516)	$ 1,358,007	$ 1,358,007
2	Less: Accumulated Depreciation	(502,507)	305,456	(197,051)	(197,051)
3	Net Plant in Service	$ 1,288,015	$ (127,060)	$ 1,160,955	$ 1,160,955
4					
5	Rate Base Calculation:				
6	Net Plant in Service	$ 1,288,015	$ (127,060)	$ 1,160,955	$ 1,160,955
7	Other Rate Base Items:				
8	Add:				
9	Working Capital	16,431	(8,226)	8,205	8,205
10	Prepayments	395	-	395	395
11	Subtract:				
12	CIAC	-	-	-	-
13	Customer Deposits	-	-	-	-
14	ADFIT	(91,047)	-	(91,047)	(91,047)
15	Excess ADFIT	(56,362)	-	(56,362)	(56,362)
16	Other Deductions	-	-	-	-
17	Total Rate Base	$ 1,157,432	$ (135,285)	$ 1,022,146	$ 1,022,146
18					
19	Return on Rate Base:				
20	Capital Structure				
21	Debt	30%		50%	50%
22	Equity	70%		50%	50%
23	Subtotal	100%		100%	100%
24	Cost of Capital				
25	Debt	5.60%		4.34%	4.34%
26	Equity	10.60%		8.40%	8.40%
27	Rate of Return	9.10%		6.37%	6.37%
28	Total Return	$ 105,326	$ (40,216)	$ 65,111	$ 65,111
29					
30	FIT Calculation:				
31	Total Rate Base	$ 1,157,432		$ 1,022,146	$ 1,022,146
32	Weighted Average Cost of Debt	1.68%		2.17%	2.17%
33	Synchronized Interest	$ 19,445		$ 22,181	$ 22,181
34					
35	Taxable Return	$ 85,881		$ 42,930	$ 42,930
36	Tax Rate	21%		21%	21%
37	Federal Income Tax	$ 22,829	$ (11,417)	$ 11,412	$ 11,412
38					

Application of Liberty Utilities (Silverleaf)
PUC Docket No. 47976
Water Cost of Service - Unconsolidated - Piney Shores

Line No	Col (A)	(B)	(C)	(D)	(E)
			Total	OPUC Recommended	
		Requested	Adjustments	No FIT	50% FIT
39	Operations and Maintenance Expenses				
40	Volume Related				
41	Purchased Water	$ 76,598	$ (76,598)	$ -	$ -
42	Power Expense	6,637	-	6,637	6,637
43	Chemicals	739	-	739	739
44	Non-Volume Related				
45	Salaries and Wages	-	-	-	-
46	Materials and Supplies	3,946	-	3,946	3,946
47	Contract Work	131,024	(5,813)	125,211	125,211
48	Transportation Expenses	207	-	207	207
49	Rental of Equipment	-	-	-	-
50	A&G				
51	Office Salaries	-	-	-	-
52	Management Salaries	-	-	-	-
53	Employee Pensions & Benefits	-	-	-	-
54	Purchased Power - Office Only	-	-	-	-
55	Bad Debt Expense	-	-	-	-
56	Rental of Building / Real Property	1,880	-	1,880	1,880
57	Office Supplies & Expenses	-	-	-	-
58	Professional Services	-	-	-	-
59	Insurance	642	-	642	642
60	Regulatory Rate Case Expense	16,295	(16,295)	-	-
61	Regulatory Expense (Other)	-	-	-	-
62	Misc Expenses	(40,800)	-	(40,800)	(40,800)
63	Total O&M	$ 197,168	$ (98,706)	$ 98,462	$ 98,462
64					
65	Depreciation, Amortization and Other Expenses	$ 63,335	$ (1,209)	$ 62,126	$ 62,126
66	Taxes Other than Federal Income Taxes	7,484	-	7,484	7,484
67	Federal Income Taxes	22,829	(22,829)	-	5,706
68	Return on Rate Base	105,326	(40,216)	65,111	65,111
69	Other Expenses		-		-
70	Total Cost of Service	$ 396,143	$ (162,960)	$ 233,182	$ 238,888
71	Less:				
72	Other Revenue Items	$ -	-	$ -	-
73	Revenue Requirement	$ 396,143	$ (162,960)	$ 233,182	$ 238,888

Application of Liberty Utilities (Silverleaf)
PUC Docket No. 47976
Water Cost of Service - Unconsolidated - Hill Country

Line No	Col (A)	(B)	(C)	(D)	(E)
			Total	**OPUC Recommended**	
		Requested	**Adjustments**	**No FIT**	**50% FIT**
1	Original Cost of Plant	$ 1,591,245	$ (382,432)	$ 1,208,814	$ 1,208,814
2	Less: Accumulated Depreciation	(373,102)	280,863	(92,239)	(92,239)
3	Net Plant in Service	$ 1,218,143	$ (101,568)	$ 1,116,574	$ 1,116,574
4					
5	Rate Base Calculation:				
6	Net Plant in Service	$ 1,218,143	$ (101,568)	$ 1,116,574	$ 1,116,574
7	Other Rate Base Items:				
8	Add:				
9	Working Capital	14,027	(6,226)	7,802	7,802
10	Prepayments	-	-	-	-
11	Subtract:				
12	CIAC	-	-	-	-
13	Customer Deposits	-	-	-	-
14	ADFIT	(80,914)	-	(80,914)	(80,914)
15	Excess ADFIT	(50,089)	-	(50,089)	(50,089)
16	Other Deductions	-	-	-	-
17	Total Rate Base	$ 1,101,167	$ (107,794)	$ 993,373	$ 993,373
18					
19	Return on Rate Base:				
20	Capital Structure				
21	Debt	30%		50%	50%
22	Equity	70%		50%	50%
23	Subtotal	100%		100%	100%
24	Cost of Capital				
25	Debt	5.60%		4.34%	4.34%
26	Equity	10.60%		8.40%	8.40%
27	Rate of Return	9.10%		6.37%	6.37%
28	Total Return	$ 100,206	$ (36,928)	$ 63,278	$ 63,278
29					
30	FIT Calculation:				
31	Total Rate Base	$ 1,101,167		$ 993,373	$ 993,373
32	Weighted Average Cost of Debt	1.68%		2.17%	2.17%
33	Synchronized Interest	$ 18,500		$ 21,556	$ 21,556
34					
35	Taxable Return	$ 81,707		$ 41,722	$ 41,722
36	Tax Rate	21%		21%	21%
37	Federal Income Tax	$ 21,719	$ (10,629)	$ 11,091	$ 11,091
38					

Application of Liberty Utilities (Silverleaf)
PUC Docket No. 47976
Water Cost of Service - Unconsolidated - Hill Country

Line No	Col (A)	(B) Requested	(C) Total Adjustments	(D) OPUC Recommended No FIT	(E) OPUC Recommended 50% FIT
39	Operations and Maintenance Expenses				
40	Volume Related				
41	Purchased Water	$ -	$ -	$ -	$ -
42	Power Expense	4,056	-	4,056	4,056
43	Chemicals	4,423	-	4,423	4,423
44	Non-Volume Related				
45	Salaries and Wages	-	-	-	-
46	Materials and Supplies	1,195	-	1,195	1,195
47	Contract Work	139,781	(60,224)	79,558	79,558
48	Transportation Expenses	207	-	207	207
49	Rental of Equipment	-	-	-	-
50	A&G				
51	Office Salaries	-	-	-	-
52	Management Salaries	-	-	-	-
53	Employee Pensions & Benefits	-	-	-	-
54	Purchased Power - Office Only	-	-	-	-
55	Bad Debt Expense	-	-	-	-
56	Rental of Building / Real Property	1,117	-	1,117	1,117
57	Office Supplies & Expenses	-	-	-	-
58	Professional Services	-	-	-	-
59	Insurance	508	-	508	508
60	Regulatory Rate Case Expense	14,483	(14,483)	-	-
61	Regulatory Expense (Other)	-	-	-	-
62	Misc Expenses	2,555	-	2,555	2,555
63	Total O&M	$ 168,326	$ (74,707)	$ 93,619	$ 93,619
64					
65	Depreciation, Amortization and Other Expenses	$ 97,543	$ (2,409)	$ 95,134	$ 95,134
66	Taxes Other than Federal Income Taxes	19,023	-	19,023	19,023
67	Federal Income Taxes	21,719	(21,719)	-	5,545
68	Return on Rate Base	100,206	(36,928)	63,278	63,278
69	Other Expenses		-		-
70	Total Cost of Service	$ 406,817	$ (135,763)	$ 271,054	$ 276,600
71	Less:				
72	Other Revenue Items	$ -			-
73	Revenue Requirement	$ 406,817	$ (135,763)	$ 271,054	$ 276,600

Application of Liberty Utilities (Silverleaf)
PUC Docket No. 47976
Sewer Cost of Service - Unconsolidated - Holly Lake Ranch

Line No	Col (A)	(B)	(C)	(D)	(E)
				OPUC Recommended	
		Requested	Total Adjustments	No FIT	50% FIT
1	Original Cost of Plant	$ 852,247	$ (502,630)	$ 349,617	$ 349,617
2	Less: Accumulated Depreciation	(527,983)	399,445	(128,537)	(128,537)
3	Net Plant in Service	$ 324,264	$ (103,184)	$ 221,080	$ 221,080
4					
5	Rate Base Calculation:				
6	Net Plant in Service	$ 324,264	$ (103,184)	$ 221,080	$ 221,080
7	Other Rate Base Items:				
8	Add:				
9	Working Capital	14,709	(1,213)	13,496	13,496
10	Prepayments	691	-	691	691
11	Subtract:				
12	CIAC	-	-	-	-
13	Customer Deposits	-	-	-	-
14	ADFIT	(30,879)	-	(30,879)	(30,879)
15	Excess ADFIT	(19,115)	-	(19,115)	(19,115)
16	Other Deductions	-	-	-	-
17	Total Rate Base	$ 289,671	$ (104,398)	$ 185,273	$ 185,273
18					
19	Return on Rate Base:				
20	Capital Structure				
21	Debt	30%		50%	50%
22	Equity	70%		50%	50%
23	Subtotal	100%		100%	100%
24	Cost of Capital				
25	Debt	5.60%		4.34%	4.34%
26	Equity	10.60%		8.40%	8.40%
27	Rate of Return	9.10%		6.37%	6.37%
28	Total Return	$ 26,360	$ (14,558)	$ 11,802	$ 11,802
29					
30	FIT Calculation:				
31	Total Rate Base	$ 289,671		$ 185,273	$ 185,273
32	Weighted Average Cost of Debt	1.68%		2.17%	2.17%
33	Synchronized Interest	$ 4,866		$ 4,020	$ 4,020
34					
35	Taxable Return	$ 21,494		$ 7,781	$ 7,781
36	Tax Rate	21%		21%	21%
37	Federal Income Tax	$ 5,713	$ (3,645)	$ 2,068	$ 2,068
38					

Application of Liberty Utilities (Silverleaf)
PUC Docket No. 47976
Sewer Cost of Service - Unconsolidated - Holly Lake Ranch

Line No	Col (A)	(B)	(C)	(D)	(E)
				OPUC Recommended	
		Requested	Total Adjustments	No FIT	50% FIT
39	Operations and Maintenance Expenses				
40	Volume Related				
41	Purchased Wastewater Treatment	$ 5,096	$ -	$ 5,096	$ 5,096
42	Sludge Removal	1,475	-	1,475	1,475
43	Power Expense	19,515	-	19,515	19,515
44	Chemicals	6,787	-	6,787	6,787
45	Non-Volume Related				
46	Salaries and Wages	-	-	-	-
47	Materials and Supplies	8,207	-	8,207	8,207
48	Contract Work	119,787	(6,200)	113,587	113,587
49	Transportation Expenses	910	-	910	910
50	Rental of Equipment	-	-	-	-
51	A&G				
52	Office Salaries	-	-	-	-
53	Management Salaries	-	-	-	-
54	Employee Pensions & Benefits	-	-	-	-
55	Purchased Power - Office Only	-	-	-	-
56	Bad Debt Expense	-	-	-	-
57	Rental of Building / Real Property	1,818	-	1,818	1,818
58	Office Supplies & Expenses	-	-	-	-
59	Professional Services	-	-	-	-
60	Insurance	2,966	-	2,966	2,966
61	Regulatory Rate Case Expense	8,361	(8,361)	-	-
62	Regulatory Expense (Other)	-	-	-	-
63	Misc Expenses	1,587	-	1,587	1,587
64	Total O&M	$ 176,509	$ (14,561)	$ 161,948	$ 161,948
65					
66	Depreciation, Amortization and Other Expenses	$ 42,881	$ (362)	$ 42,519	$ 42,519
67	Taxes Other than Federal Income Taxes	7,761	-	7,761	7,761
68	Federal Income Taxes	5,713	(5,713)	-	1,034
69	Return on Rate Base	26,360	(14,558)	11,802	11,802
70	Other Expenses	-	-		-
71	Total Cost of Service	$ 259,225	$ (35,195)	$ 224,030	$ 225,064
72	Less:				
73	Other Revenue Items				
74	Revenue Requirement	$ 259,225	$ (35,195)	$ 224,030	$ 225,064

Application of Liberty Utilities (Silverleaf)
PUC Docket No. 47976
Sewer Cost of Service - Unconsolidated - The Villages / Big Eddy

Line No	Col (A)	(B)	(C)	(D)	(E)
			Total	OPUC Recommended	
		Requested	Adjustments	No FIT	50% FIT
1	Original Cost of Plant	$ 4,179,133	$ (1,701,467)	$ 2,477,666	$ 2,477,666
2	Less: Accumulated Depreciation	(2,258,678)	1,191,444	(1,067,235)	(1,067,235)
3	Net Plant in Service	$ 1,920,455	$ (510,023)	$ 1,410,431	$ 1,410,431
4					
5	Rate Base Calculation:				
6	Net Plant in Service	$ 1,920,455	$ (510,023)	$ 1,410,431	$ 1,410,431
7	Other Rate Base Items:				
8	Add:				
9	Working Capital	35,277	(3,519)	31,758	31,758
10	Prepayments	-	-	-	-
11	Subtract:				
12	CIAC	(285,693)	-	(285,693)	(285,693)
13	Customer Deposits	-	-	-	-
14	ADFIT	(151,418)	-	(151,418)	(151,418)
15	Excess ADFIT	(93,735)	-	(93,735)	(93,735)
16	Other Deductions	-	-	-	-
17	Total Rate Base	$ 1,424,886	$ (513,542)	$ 911,344	$ 911,344
18					
19	Return on Rate Base:				
20	Capital Structure				
21	Debt	30%		50%	50%
22	Equity	70%		50%	50%
23	Subtotal	100%		100%	100%
24	Cost of Capital				
25	Debt	5.60%		4.34%	4.34%
26	Equity	10.60%		8.40%	8.40%
27	Rate of Return	9.10%		6.37%	6.37%
28	Total Return	$ 129,665	$ (71,612)	$ 58,053	$ 58,053
29					
30	FIT Calculation:				
31	Total Rate Base	$ 1,424,886		$ 911,344	$ 911,344
32	Weighted Average Cost of Debt	1.68%		2.17%	2.17%
33	Synchronized Interest	$ 23,938		$ 19,776	$ 19,776
34					
35	Taxable Return	$ 105,727		$ 38,276	$ 38,276
36	Tax Rate	21%		21%	21%
37	Federal Income Tax	$ 28,105	$ (17,930)	$ 10,175	$ 10,175
38					

Application of Liberty Utilities (Silverleaf)
PUC Docket No. 47976
Sewer Cost of Service - Unconsolidated - The Villages / Big Eddy

Line No	Col (A)	(B)	(C)	(D)	(E)
			Total	OPUC Recommended	
		Requested	Adjustments	No FIT	50% FIT
39	Operations and Maintenance Expenses				
40	Volume Related				
41	Purchased Wastewater Treatment	$ -	$ -	$ -	$ -
42	Sludge Removal	26,295	-	26,295	26,295
43	Power Expense	29,641	-	29,641	29,641
44	Chemicals	9,407	-	9,407	9,407
45	Non-Volume Related				
46	Salaries and Wages	-	-	-	-
47	Materials and Supplies	11,080	-	11,080	11,080
48	Contract Work	309,441	(17,685)	291,757	291,757
49	Transportation Expenses	6,251	-	6,251	6,251
50	Rental of Equipment	945	-	945	945
51	A&G				
52	Office Salaries	-	-	-	-
53	Management Salaries	-	-	-	-
54	Employee Pensions & Benefits	-	-	-	-
55	Purchased Power - Office Only	-	-	-	-
56	Bad Debt Expense	203	-	203	203
57	Rental of Building / Real Property	2,774	-	2,774	2,774
58	Office Supplies & Expenses	-	-	-	-
59	Professional Services	-	-	-	-
60	Insurance	2,470	-	2,470	2,470
61	Regulatory Rate Case Expense	24,541	(24,541)	-	-
62	Regulatory Expense (Other)	-	-	-	-
63	Misc Expenses	272	-	272	272
64	Total O&M	$ 423,322	$ (42,225)	$ 381,096	$ 381,096
65					
66	Depreciation, Amortization and Other Expenses	$ 238,249	$ (449)	$ 237,800	$ 237,800
67	Taxes Other than Federal Income Taxes	48,707	-	48,707	48,707
68	Federal Income Taxes	28,105	(28,105)	-	5,087
69	Return on Rate Base	129,665	(71,612)	58,053	58,053
70	Other Expenses		-		-
71	Total Cost of Service	$ 868,047	$ (142,391)	$ 725,656	$ 730,743
72	Less:				
73	Other Revenue Items				
74	Revenue Requirement	$ 868,047	$ (142,391)	$ 725,656	$ 730,743

Application of Liberty Utilities (Silverleaf)
PUC Docket No. 47976
Sewer Cost of Service - Unconsolidated - Piney Shores

Line No	Col (A)	(B)	(C)	(D)	(E)
			Total	OPUC Recommended	
		Requested	Adjustments	No FIT	50% FIT
1	Original Cost of Plant	$ 1,029,216	$ (780,760)	$ 248,457	$ 248,457
2	Less: Accumulated Depreciation	(595,715)	667,336	71,621	71,621
3	Net Plant in Service	$ 433,501	$ (113,423)	$ 320,077	$ 320,077
4					
5	Rate Base Calculation:				
6	Net Plant in Service	$ 433,501	$ (113,423)	$ 320,077	$ 320,077
7	Other Rate Base Items:				
8	Add:				
9	Working Capital	12,130	(1,186)	10,944	10,944
10	Prepayments	785	-	785	785
11	Subtract:				
12	CIAC	-	-	-	-
13	Customer Deposits	-	-	-	-
14	ADFIT	(37,290)	-	(37,290)	(37,290)
15	Excess ADFIT	(23,085)	-	(23,085)	(23,085)
16	Other Deductions	-	-	-	-
17	Total Rate Base	$ 386,041	$ (114,610)	$ 271,431	$ 271,431
18					
19	Return on Rate Base:				
20	Capital Structure				
21	Debt	30%		50%	50%
22	Equity	70%		50%	50%
23	Subtotal	100%		100%	100%
24	Cost of Capital				
25	Debt	5.60%		4.34%	4.34%
26	Equity	10.60%		8.40%	8.40%
27	Rate of Return	9.10%		6.37%	6.37%
28	Total Return	$ 35,130	$ (17,840)	$ 17,290	$ 17,290
29					
30	FIT Calculation:				
31	Total Rate Base	$ 386,041		$ 271,431	$ 271,431
32	Weighted Average Cost of Debt	1.68%		2.17%	2.17%
33	Synchronized Interest	$ 6,485		$ 5,890	$ 5,890
34					
35	Taxable Return	$ 28,644		$ 11,400	$ 11,400
36	Tax Rate	21%		21%	21%
37	Federal Income Tax	$ 7,614	$ (4,584)	$ 3,030	$ 3,030
38					

Application of Liberty Utilities (Silverleaf)
PUC Docket No. 47976
Sewer Cost of Service - Unconsolidated - Piney Shores

Line No	Col (A)	(B) Requested	(C) Total Adjustments	(D) OPUC Recommended No FIT	(E) OPUC Recommended 50% FIT
39	Operations and Maintenance Expenses				
40	Volume Related				
41	Purchased Wastewater Treatment	$ 715	$ -	$ 715	$ 715
42	Sludge Removal	2,368	-	2,368	2,368
43	Power Expense	8,006	-	8,006	8,006
44	Chemicals	739	-	739	739
45	Non-Volume Related				
46	Salaries and Wages	-	-	-	-
47	Materials and Supplies	4,973	-	4,973	4,973
48	Contract Work	113,868	(4,086)	109,782	109,782
49	Transportation Expenses	-	-	-	-
50	Rental of Equipment	-	-	-	-
51	A&G				
52	Office Salaries	-	-	-	-
53	Management Salaries	-	-	-	-
54	Employee Pensions & Benefits	-	-	-	-
55	Purchased Power - Office Only	-	-	-	-
56	Bad Debt Expense	-	-	-	-
57	Rental of Building / Real Property	1,117	-	1,117	1,117
58	Office Supplies & Expenses	-	-	-	-
59	Professional Services	-	-	-	-
60	Insurance	588	-	588	588
61	Regulatory Rate Case Expense	10,148	(10,148)	-	-
62	Regulatory Expense (Other)	-	-	-	-
63	Misc Expenses	3,036	-	3,036	3,036
64	Total O&M	$ 145,559	$ (14,235)	$ 131,324	$ 131,324
65					
66	Depreciation, Amortization and Other Expenses	$ 55,109	$ (216)	$ 54,893	$ 54,893
67	Taxes Other than Federal Income Taxes	13,745	-	13,745	13,745
68	Federal Income Taxes	7,614	(7,614)	-	1,515
69	Return on Rate Base	35,130	(17,840)	17,290	17,290
70	Other Expenses		-		-
71	Total Cost of Service	$ 257,157	$ (39,904)	$ 217,253	$ 218,768
72	Less:				
73	Other Revenue Items				
74	Revenue Requirement	$ 257,157	$ (39,904)	$ 217,253	$ 218,768

Application of Liberty Utilities (Silverleaf)
PUC Docket No. 47976
Sewer Cost of Service - Unconsolidated - Hill Country

Line No	Col (A)	(B)	(C)	(D)	(E)
			Total	OPUC Recommended	
		Requested	Adjustments	No FIT	50% FIT
1	Original Cost of Plant	$ 4,531,800	$ (4,441,827)	$ 89,973	$ 89,973
2	Less: Accumulated Depreciation	(1,986,248)	2,372,361	386,114	386,114
3	Net Plant in Service	$ 2,545,552	$ (2,069,466)	$ 476,086	$ 476,086
4					
5	Rate Base Calculation:				
6	Net Plant in Service	$ 2,545,552	$ (2,069,466)	$ 476,086	$ 476,086
7	Other Rate Base Items:				
8	Add:				
9	Working Capital	39,106	(8,135)	30,971	30,971
10	Prepayments	-	-	-	-
11	Subtract:				
12	CIAC	-	-	-	-
13	Customer Deposits	-	-	-	-
14	ADFIT	(164,196)	-	(164,196)	(164,196)
15	Excess ADFIT	(101,645)	-	(101,645)	(101,645)
16	Other Deductions	-	-	-	-
17	Total Rate Base	$ 2,318,817	$ (2,077,601)	$ 241,216	$ 241,216
18					
19	Return on Rate Base:				
20	Capital Structure				
21	Debt	30%		50%	50%
22	Equity	70%		50%	50%
23	Subtotal	100%		100%	100%
24	Cost of Capital				
25	Debt	5.60%		4.34%	4.34%
26	Equity	10.60%		8.40%	8.40%
27	Rate of Return	9.10%		6.37%	6.37%
28	Total Return	$ 211,012	$ (195,647)	$ 15,365	$ 15,365
29					
30	FIT Calculation:				
31	Total Rate Base	$ 2,318,817		$ 241,216	$ 241,216
32	Weighted Average Cost of Debt	1.68%		2.17%	2.17%
33	Synchronized Interest	$ 38,956		$ 5,234	$ 5,234
34					
35	Taxable Return	$ 172,056		$ 10,131	$ 10,131
36	Tax Rate	21%		21%	21%
37	Federal Income Tax	$ 45,736	$ (43,043)	$ 2,693	$ 2,693
38					

Application of Liberty Utilities (Silverleaf)
PUC Docket No. 47976
Sewer Cost of Service - Unconsolidated - Hill Country

Line No	Col (A)	(B)	(C)	(D)	(E)
			Total	OPUC Recommended	
		Requested	Adjustments	No FIT	50% FIT
39	Operations and Maintenance Expenses				
40	Volume Related				
41	Purchased Wastewater Treatment	$ 235,250	$ -	$ 235,250	$ 235,250
42	Sludge Removal	5,115	-	5,115	5,115
43	Power Expense	6,657	-	6,657	6,657
44	Chemicals	524	-	524	524
45	Non-Volume Related				
46	Salaries and Wages	-	-	-	-
47	Materials and Supplies	4,325	-	4,325	4,325
48	Contract Work	181,132	(65,547)	115,585	115,585
49	Transportation Expenses	-	-	-	-
50	Rental of Equipment	-	-	-	-
51	A&G				
52	Office Salaries	-	-	-	-
53	Management Salaries	-	-	-	-
54	Employee Pensions & Benefits	-	-	-	-
55	Purchased Power - Office Only	-	-	-	-
56	Bad Debt Expense	-	-	-	-
57	Rental of Building / Real Property	3,136	-	3,136	3,136
58	Office Supplies & Expenses	-	-	-	-
59	Professional Services	-	-	-	-
60	Insurance	629	-	629	629
61	Regulatory Rate Case Expense	32,077	(32,077)	-	-
62	Regulatory Expense (Other)	-	-	-	-
63	Misc Expenses	425	-	425	425
64	Total O&M	$ 469,270	$ (97,623)	$ 371,646	$ 371,646
65					
66	Depreciation, Amortization and Other Expenses	$ 249,687	$ (93,040)	$ 156,647	$ 156,647
67	Taxes Other than Federal Income Taxes	33,606	-	33,606	33,606
68	Federal Income Taxes	45,736	(45,736)	-	1,347
69	Return on Rate Base	211,012	(195,647)	15,365	15,365
70	Other Expenses		-		-
71	Total Cost of Service	$ 1,009,311	$ (432,047)	$ 577,264	$ 578,611
72	Less:				
73	Other Revenue Items				
74	Revenue Requirement	$ 1,009,311	$ (432,047)	$ 577,264	$ 578,611

Application of Liberty Utilities (Silverleaf)
PUC Docket No. 47976
Water Rate Summary - Consolidated

Line No	Col (A)	(B)	(C)	(D)	(E)
				OPUC Recommended	
		Current	Company Proposed	No FIT	50% FIT
1	**RATES**				
2	5/8"	$ 30.20	$ 44.70	$ 33.62	$ 33.95
3	3/4"	45.30	67.04	50.43	50.93
4	1"	75.50	111.74	84.05	84.88
5	1 1/2"	151.00	223.48	168.10	169.76
6	2"	241.60	357.57	268.97	271.61
7	3"	453.00	670.44	504.31	509.27
8					
9	All Volumes	$ 2.890			
10					
11	0 - 3,000		$ 4.205	$ 3.16	$ 3.19
12	3,000 - 10,000		6.205	4.67	4.71
13	10,000 +		7.805	5.87	5.93
14					
15	0 - 25,000		6.205	4.67	4.71
16	25,000 +		7.805	5.87	5.93
17					
18	0 - 50,000		6.205	4.67	4.71
19	50,000 +		7.805	5.87	5.93
20					
21	0 - 80,000		6.205	4.67	4.71
22	80,000 +		7.805	5.87	5.93
23					
24	0 - 160,000		6.205	4.67	4.71
25	160,000 +		7.805	5.87	5.93
26					

Application of Liberty Utilities (Silverleaf)
PUC Docket No. 47976
Water Rate Summary - Consolidated

Line No	Col (A)	(B)	(C)	(D)	(E)
			Company	OPUC Recommended	
		Current	Proposed	No FIT	50% FIT
27	**DETERMINANTS**				
28	5/8"	35,635	35,635	35,635	35,635
29	3/4"	1	1	1	1
30	1"	273	273	273	273
31	1 1/2"	60	60	60	60
32	2"	293	293	293	293
33	3"	21	21	21	21
34	Subtotal	36,283	36,283	36,283	36,283
35					
36	All Volumes (in 1,000 gallons)	190,456			
37					
38	0 - 3,000		74,389	74,389	74,389
39	3,000 - 10,000		61,867	61,867	61,867
40	10,000 +		31,663	31,663	31,663
41					
42	0 - 25,000		2,282	2,282	2,282
43	25,000 +		2,005	2,005	2,005
44					
45	0 - 50,000		1,250	1,250	1,250
46	50,000 +		181	181	181
47					
48	0 - 80,000		8,074	8,074	8,074
49	80,000 +		5,736	5,736	5,736
50					
51	0 - 160,000		1,775	1,775	1,775
52	160,000 +		1,234	1,234	1,234
53					
54	Volumes Subtotal	190,456	190,456	190,456	190,456
55					

Application of Liberty Utilities (Silverleaf)
PUC Docket No. 47976
Water Rate Summary - Consolidated

Line No	Col (A)	(B)	(C)	(D)	(E)
				OPUC Recommended	
		Current	Company Proposed	No FIT	50% FIT
56	**REVENUES**				
57	5/8"	$ 1,076,177	$ 1,592,885	$ 1,198,081	$ 1,209,868
58	3/4"	45	67	50	51
59	1"	20,612	30,505	22,946	23,172
60	1 1/2"	9,060	13,409	10,086	10,185
61	2"	70,789	104,768	78,807	79,583
62	3"	9,513	14,079	10,591	10,695
63	Subtotal	$ 1,186,196	$ 1,755,713	$ 1,320,561	$ 1,333,553
64					
65	All Volumes	$ 550,417			
66					
67	0 - 3,000		$ 312,805	$ 235,277	$ 237,592
68	3,000 - 10,000		383,887	288,741	291,582
69	10,000 +		247,130	185,879	187,708
70					
71	0 - 25,000		$ 14,160	$ 10,651	$ 10,755
72	25,000 +		15,652	11,772	11,888
73					
74	0 - 50,000		$ 7,756	$ 5,834	$ 5,891
75	50,000 +		1,409	1,060	1,070
76					
77	0 - 80,000		$ 50,097	$ 37,680	$ 38,051
78	80,000 +		44,770	33,674	34,005
79					
80	0 - 160,000		$ 11,014	$ 8,284	$ 8,366
81	160,000 +		9,630	7,243	7,315
82					
83	Subtotal		$ 1,098,311	$ 826,096	$ 834,223
84					
85	Total Revenues	$ 1,736,613	$ 2,854,023	$ 2,146,657	$ 2,167,776
86	*Variance from Current*			*410,044*	*431,163*
87	*Variance from Proposed*			*(707,366)*	*(686,247)*
88					
89	Monthly Customer Bills				
90	5,000 gallons	$ 44.65	$ 69.73	$ 52.44	$ 52.96
91	*Variance from Current*		*25.08*	*7.79*	*8.31*
92					
93	10,000 gallons	$ 59.10	$ 100.75	$ 75.78	$ 76.52
94	Variance from Current		*41.65*	*16.68*	*17.42*
95					
96	30,000 gallons	$ 116.90	$ 256.85	$ 193.19	$ 195.09
97	Variance from Current		*139.95*	*76.29*	*78.19*

Application of Liberty Utilities (Silverleaf)
PUC Docket No. 47976
Sewer Rate Summary - Consolidated

Line No	Col (A)	(B)	(C)	(D)	(E)	(F)
					OPUC Recommended	
		Current	Company Proposed	OPUC Interim for 5/8"	No FIT	50% FIT
1	**RATES**					
2	5/8" QUAD	$ 65.55	$ 65.28	$ 65.28	$ 96.06	$ 96.56
3	5/8"	128.53	127.99	65.28	96.06	96.56
4	3/4"	192.80	191.99		144.09	144.84
5	1"	321.33	319.99		240.15	241.39
6	1 1/2"	642.65	639.97		480.31	482.78
7	2"	1,028.24	1,023.96		768.50	772.45
8	3"	1,927.95	2,047.91		1,440.93	1,448.35
9						
10	All Volumes	$ 3.650	$ 4.283		$ 3.22	$ 3.24
11						
12	**DETERMINANTS**					
13	5/8" QUAD	141	141		141	141
14	5/8"	14,185	14,185		14,185	14,185
15	3/4"	-	-		-	-
16	1"	60	60		60	60
17	1 1/2"	36	36		36	36
18	2"	152	152		152	152
19	3"	31	31		31	31
20	Subtotal	14,605	14,605		14,605	14,605
21						
22	All Volumes (in 1,000 gallons)	54,263	54,263		54,263	54,263
23						
24	Volumes Subtotal	54,263	54,263		54,263	54,263
25						
26	**REVENUES**					
27	5/8" QUAD	$ 9,243	$ 9,204		$ 13,545	$ 13,614
28	5/8"	1,823,198	1,815,538		1,362,639	1,369,657
29	3/4"	-	-		-	-
30	1"	19,280	19,199		14,409	14,484
31	1 1/2"	23,135	23,039		17,291	17,380
32	2"	156,292	155,642		116,811	117,413
33	3"	59,766	63,485		44,669	44,899
34	Subtotal	$ 2,090,915	$ 2,086,108		$ 1,569,364	$ 1,577,447
35						
36	All Volumes	$ 198,059	$ 232,407		$ 174,838	$ 175,739
37						
38	Total Revenues	$ 2,288,974	$ 2,318,515		$ 1,744,203	$ 1,753,186
39	Variance from Current				(544,771)	(535,788)
40	Variance from Proposed				(574,313)	(565,329)
41						
42	<u>Monthly Customer Bills</u>					
43	5,000 gallons	$ 146.78	$ 149.41		$ 112.17	$ 112.75
44	*Variance from Current*		*2.63*		*(34.61)*	*(34.03)*
45						
46	10,000 gallons	$ 165.03	$ 170.82		$ 128.28	$ 128.94
47	Variance from Current		*5.79*		*(36.75)*	*(36.09)*
48						
49	30,000 gallons	$ 238.03	$ 256.48		$ 192.72	$ 193.72
50	Variance from Current		*18.45*		*(45.31)*	*(44.31)*

Application of Liberty Utilities (Silverleaf)
PUC Docket No. 47976
Water Rate Summary - Unconsolidated - Holly Lake Ranch

Line No	Col (A)	(B) Current	(C) Company Proposed	(D) OPUC Recommended No FIT	(E) OPUC Recommended 50% FIT
1	**RATES**				
2	5/8"	$ 30.20	$ 44.70	$ 27.16	$ 27.31
3	3/4"	45.30	67.04	40.74	40.96
4	1"	75.50	111.74	67.90	68.26
5	1 1/2"	151.00	223.48	135.80	136.53
6	2"	241.60	357.57	217.28	218.45
7	3"	453.00	670.44	407.40	409.58
8					
9	All Volumes	$ 2.890			
10					
11	0 - 3,000		$ 4.205	$ 2.55	$ 2.57
12	3,000 - 10,000		6.205	3.77	3.79
13	10,000 +		7.805	4.74	4.77
14					
15	0 - 25,000		6.205	3.77	3.79
16	25,000 +		7.805	4.74	4.77
17					
18	0 - 50,000		6.205	3.77	3.79
19	50,000 +		7.805	4.74	4.77
20					
21	0 - 80,000		6.205	3.77	3.79
22	80,000 +		7.805	4.74	4.77
23					
24	0 - 160,000		6.205	3.77	3.79
25	160,000 +		7.805	4.74	4.77
26					

Application of Liberty Utilities (Silverleaf)
PUC Docket No. 47976
Water Rate Summary - Unconsolidated - Holly Lake Ranch

Line No	Col (A)	(B)	(C)	(D)	(E)
			Company	OPUC Recommended	
		Current	Proposed	No FIT	50% FIT
27	**DETERMINANTS**				
28	5/8"	22,416	22,416	22,416	22,416
29	3/4"	-	-	-	-
30	1"	177	177	177	177
31	1 1/2"	36	36	36	36
32	2"	48	48	48	48
33	3"	-	-	-	-
34	Subtotal	22,677	22,677	22,677	22,677
35					
36	All Volumes (in 1,000 gallons)	110,323			
37					
38	0 - 3,000		47,131	47,131	47,131
39	3,000 - 10,000		35,624	35,624	35,624
40	10,000 +		22,963	22,963	22,963
41					
42	0 - 25,000		1,525	1,525	1,525
43	25,000 +		378	378	378
44					
45	0 - 50,000		739	739	739
46	50,000 +		35	35	35
47					
48	0 - 80,000		1,749	1,749	1,749
49	80,000 +		180	180	180
50					
51	0 - 160,000		-	-	-
52	160,000 +		-	-	-
53					
54	Volumes Subtotal	110,323	110,323	110,323	110,323
55					

Application of Liberty Utilities (Silverleaf)
PUC Docket No. 47976
Water Rate Summary - Unconsolidated - Holly Lake Ranch

Line No	Col (A)	(B)	(C)	(D)	(E)
				OPUC Recommended	
		Current	Company Proposed	No FIT	50% FIT
56	**REVENUES**				
57	5/8"	$ 676,963	$ 1,001,995	$ 608,819	$ 612,083
58	3/4"	-	-	-	-
59	1"	13,364	19,778	12,018	12,083
60	1 1/2"	5,436	8,045	4,889	4,915
61	2"	11,597	17,163	10,429	10,485
62	3"	-	-	-	-
63	Subtotal	$ 707,360	$ 1,046,982	$ 636,155	$ 639,566
64					
65	All Volumes	$ 318,833			
66					
67	0 - 3,000		$ 198,186	$ 120,420	$ 121,065
68	3,000 - 10,000		221,050	134,312	135,032
69	10,000 +		179,224	108,898	109,482
70					
71	0 - 25,000		$ 9,460	$ 5,748	$ 5,779
72	25,000 +		2,950	1,793	1,802
73					
74	0 - 50,000		$ 4,586	$ 2,786	$ 2,801
75	50,000 +		273	166	167
76					
77	0 - 80,000		$ 10,850	$ 6,592	$ 6,628
78	80,000 +		1,402	852	856
79					
80	0 - 160,000		$ -	$ -	$ -
81	160,000 +		-	-	-
82					
83	Subtotal		$ 627,980	$ 381,566	$ 383,612
84					
85	Total Revenues	$ 1,026,193	$ 1,674,962	$ 1,017,722	$ 1,023,178
86	*Variance from Current*			*(8,471)*	*(3,014)*
87	*Variance from Proposed*			*(657,240)*	*(651,784)*
88					
89	Monthly Customer Bills				
90	5,000 gallons	$ 44.65	$ 69.73	$ 42.37	$ 42.59
91	*Variance from Current*		*25.08*	*(2.28)*	*(2.06)*
92					
93	10,000 gallons	$ 59.10	$ 100.75	$ 61.22	$ 61.54
94	Variance from Current		*41.65*	*2.12*	*2.44*
95					
96	30,000 gallons	$ 116.90	$ 256.85	$ 156.06	$ 156.90
97	Variance from Current		*139.95*	*39.16*	*40.00*

Application of Liberty Utilities (Silverleaf)
PUC Docket No. 47976
Water Rate Summary - Unconsolidated - The Villages / Big Eddy

Line No	Col (A)	(B)	(C)	(D)	(E)
			Company	OPUC Recommended	
		Current	Proposed	No FIT	50% FIT
1	**RATES**				
2	5/8"	$ 30.20	$ 44.70	$ 37.91	$ 38.18
3	3/4"	45.30	67.04	56.87	57.27
4	1"	75.50	111.74	94.79	95.46
5	1 1/2"	151.00	223.48	189.57	190.91
6	2"	241.60	357.57	303.32	305.46
7	3"	453.00	670.44	568.72	572.74
8					
9	All Volumes	$ 2.890			
10					
11	0 - 3,000		$ 4.205	$ 3.57	$ 3.59
12	3,000 - 10,000		6.205	5.26	5.30
13	10,000 +		7.805	6.62	6.67
14					
15	0 - 25,000		6.205	5.26	5.30
16	25,000 +		7.805	6.62	6.67
17					
18	0 - 50,000		6.205	5.26	5.30
19	50,000 +		7.805	6.62	6.67
20					
21	0 - 80,000		6.205	5.26	5.30
22	80,000 +		7.805	6.62	6.67
23					
24	0 - 160,000		6.205	5.26	5.30
25	160,000 +		7.805	6.62	6.67
26					

Application of Liberty Utilities (Silverleaf)
PUC Docket No. 47976
Water Rate Summary - Unconsolidated - The Villages / Big Eddy

Line No	Col (A)	(B)	(C)	(D)	(E)
				OPUC Recommended	
		Current	Company Proposed	No FIT	50% FIT
27	**DETERMINANTS**				
28	5/8"	7,351	7,351	7,351	7,351
29	3/4"	1	1	1	1
30	1"	60	60	60	60
31	1 1/2"	12	12	12	12
32	2"	185	185	185	185
33	3"	9	9	9	9
34	Subtotal	7,618	7,618	7,618	7,618
35					
36	All Volumes (in 1,000 gallons)	53,975			
37					
38	0 - 3,000		16,681	16,681	16,681
39	3,000 - 10,000		14,406	14,406	14,406
40	10,000 +		7,911	7,911	7,911
41					
42	0 - 25,000		743	743	743
43	25,000 +		1,627	1,627	1,627
44		-			
45	0 - 50,000		208	208	208
46	50,000 +		57	57	57
47					
48	0 - 80,000		5,732	5,732	5,732
49	80,000 +		5,524	5,524	5,524
50					
51	0 - 160,000		768	768	768
52	160,000 +		320	320	320
53					
54	Volumes Subtotal	53,975	53,975	53,975	53,975
55					

Application of Liberty Utilities (Silverleaf)
PUC Docket No. 47976
Water Rate Summary - Unconsolidated - The Villages / Big Eddy

Line No	Col (A)	(B)	(C)	(D)	(E)
				OPUC Recommended	
		Current	Company Proposed	No FIT	50% FIT
56	**REVENUES**				
57	5/8"	$ 222,000	$ 328,590	$ 278,711	$ 280,679
58	3/4"	45	67	57	57
59	1"	4,530	6,704	5,687	5,727
60	1 1/2"	1,812	2,682	2,275	2,291
61	2"	44,696	66,150	56,114	56,510
62	3"	4,077	6,034	5,118	5,155
63	Subtotal	$ 277,161	$ 410,227	$ 347,962	$ 350,419
64					
65	All Volumes	$ 155,988			
66					
67	0 - 3,000		$ 70,143	$ 59,496	$ 59,916
68	3,000 - 10,000		89,390	75,822	76,358
69	10,000 +		61,743	52,372	52,742
70					
71	0 - 25,000		$ 4,607	$ 3,908	$ 3,936
72	25,000 +		12,701	10,774	10,850
73					
74	0 - 50,000		$ 1,288	$ 1,092	$ 1,100
75	50,000 +		445	377	380
76					
77	0 - 80,000		$ 35,564	$ 30,166	$ 30,379
78	80,000 +		43,116	36,572	36,830
79					
80	0 - 160,000		$ 4,762	$ 4,040	$ 4,068
81	160,000 +		2,497	2,118	2,133
82					
83	Subtotal		$ 326,257	$ 276,737	$ 278,691
84					
85	Total Revenues	$ 433,149	$ 736,485	$ 624,699	$ 629,110
86	*Variance from Current*			*191,550*	*195,961*
87	*Variance from Proposed*			*(111,786)*	*(107,374)*
88					
89	Monthly Customer Bills				
90	5,000 gallons	$ 44.65	$ 69.73	$ 59.14	$ 59.56
91	*Variance from Current*		*25.08*	*14.49*	*14.91*
92					
93	10,000 gallons	$ 59.10	$ 100.75	$ 85.46	$ 86.06
94	Variance from Current		*41.65*	*26.36*	*26.96*
95					
96	30,000 gallons	$ 116.90	$ 256.85	$ 217.86	$ 219.40
97	Variance from Current		*139.95*	*100.96*	*102.50*

Application of Liberty Utilities (Silverleaf)
PUC Docket No. 47976
Water Rate Summary - Unconsolidated - Piney Shores

Line No	Col (A)	(B)	(C)	(D)	(E)
				OPUC Recommended	
		Current	Company Proposed	No FIT	50% FIT
1	**RATES**				
2	5/8"	$ 30.20	$ 44.70	$ 44.70	$ 44.70
3	3/4"	45.30	67.04	67.04	67.04
4	1"	75.50	111.74	111.74	111.74
5	1 1/2"	151.00	223.48	223.48	223.48
6	2"	241.60	357.57	357.57	357.57
7	3"	453.00	670.44	670.44	670.44
8					
9	All Volumes	$ 2.890			
10					
11	0 - 3,000		$ 4.205	$ 4.205	$ 4.205
12	3,000 - 10,000		6.205	6.205	6.205
13	10,000 +		7.805	7.805	7.805
14					
15	0 - 25,000		6.205	6.205	6.205
16	25,000 +		7.805	7.805	7.805
17					
18	0 - 50,000		6.205	6.205	6.205
19	50,000 +		7.805	7.805	7.805
20					
21	0 - 80,000		6.205	6.205	6.205
22	80,000 +		7.805	7.805	7.805
23					
24	0 - 160,000		6.205	6.205	6.205
25	160,000 +		7.805	7.805	7.805
26					

Application of Liberty Utilities (Silverleaf)
PUC Docket No. 47976
Water Rate Summary - Unconsolidated - Piney Shores

Line No	Col (A)	(B)	(C)	(D)	(E)
			Company	**OPUC Recommended**	
		Current	**Proposed**	**No FIT**	**50% FIT**
27	**DETERMINANTS**				
28	5/8"	3,204	3,204	3,204	3,204
29	3/4"	-	-	-	-
30	1"	24	24	24	24
31	1 1/2"	12	12	12	12
32	2"	36	36	36	36
33	3"	-	-	-	-
34	Subtotal	3,276	3,276	3,276	3,276
35					
36	All Volumes (in 1,000 gallons)	6,909			
37					
38	0 - 3,000		2,600	2,600	2,600
39	3,000 - 10,000		3,559	3,559	3,559
40	10,000 +		108	108	108
41					-
42	0 - 25,000		9	9	9
43	25,000 +		-	-	-
44					-
45	0 - 50,000		304	304	304
46	50,000 +		89	89	89
47					-
48	0 - 80,000		241	241	241
49	80,000 +		-	-	-
50					-
51	0 - 160,000		-	-	-
52	160,000 +		-	-	-
53					-
54	Volumes Subtotal	6,909	6,909	6,909	6,909
55					

Application of Liberty Utilities (Silverleaf)
PUC Docket No. 47976
Water Rate Summary - Unconsolidated - Piney Shores

Line No	Col (A)	(B)	(C)	(D)	(E)
				OPUC Recommended	
		Current	Company Proposed	No FIT	50% FIT
56	**REVENUES**				
57	5/8"	$ 96,761	$ 143,219	$ 143,219	$ 143,219
58	3/4"	-	-	-	-
59	1"	1,812	2,682	2,682	2,682
60	1 1/2"	1,812	2,682	2,682	2,682
61	2"	8,698	12,873	12,873	12,873
62	3"	-	-	-	-
63	Subtotal	$ 109,082	$ 161,455	$ 161,455	$ 161,455
64					
65	All Volumes	$ 19,968			
66					
67	0 - 3,000		$ 10,933	$ 10,933	$ 10,933
68	3,000 - 10,000		22,085	22,085	22,085
69	10,000 +		844	844	844
70					
71	0 - 25,000		$ 56	$ 56	$ 56
72	25,000 +		-	-	-
73					
74	0 - 50,000		$ 1,883	$ 1,883	$ 1,883
75	50,000 +		691	691	691
76					
77	0 - 80,000		$ 1,495	$ 1,495	$ 1,495
78	80,000 +		-	-	-
79					
80	0 - 160,000		$ -	$ -	$ -
81	160,000 +		-	-	-
82					
83	Subtotal		$ 37,988	$ 37,988	$ 37,988
84					
85	Total Revenues	$ 129,051	$ 199,442	$ 199,442	$ 199,442
86	*Variance from Current*			*70,392*	*70,392*
87	*Variance from Proposed*			-	-
88					
89	Revenue Requirement		$ 396,143	$ 233,182	$ 238,888
90	Less: Notice Cap		(196,700)	(33,740)	(39,446)
91	Revenues from Rates		$ 199,442	$ 199,442	$ 199,442
92					
93	Monthly Customer Bills				
94	5,000 gallons	$ 44.65	$ 69.73	$ 69.73	$ 69.73
95	*Variance from Current*		*25.08*	*25.08*	*25.08*
96					
97	10,000 gallons	$ 59.10	$ 100.75	$ 100.75	$ 100.75
98	Variance from Current		*41.65*	*41.65*	*41.65*
99					
100	30,000 gallons	$ 116.90	$ 256.85	$ 256.85	$ 256.85
101	Variance from Current		*139.95*	*139.95*	*139.95*

Application of Liberty Utilities (Silverleaf)
PUC Docket No. 47976
Water Rate Summary - Unconsolidated - Hill Country

Line No	Col (A)	(B)	(C)	(D)	(E)
			Company	OPUC Recommended	
		Current	Proposed	No FIT	50% FIT
1	**RATES**				
2	5/8"	$ 30.20	$ 44.70	$ 44.70	$ 44.70
3	3/4"	45.30	67.04	67.04	67.04
4	1"	75.50	111.74	111.74	111.74
5	1 1/2"	151.00	223.48	223.48	223.48
6	2"	241.60	357.57	357.57	357.57
7	3"	453.00	670.44	670.44	670.44
8					
9	All Volumes	$ 2.890			
10					
11	0 - 3,000		$ 4.205	$ 4.205	$ 4.205
12	3,000 - 10,000		6.205	6.205	6.205
13	10,000 +		7.805	7.805	7.805
14					
15	0 - 25,000		6.205	6.205	6.205
16	25,000 +		7.805	7.805	7.805
17					
18	0 - 50,000		6.205	6.205	6.205
19	50,000 +		7.805	7.805	7.805
20					
21	0 - 80,000		6.205	6.205	6.205
22	80,000 +		7.805	7.805	7.805
23					
24	0 - 160,000		6.205	6.205	6.205
25	160,000 +		7.805	7.805	7.805
26					

Application of Liberty Utilities (Silverleaf)
PUC Docket No. 47976
Water Rate Summary - Unconsolidated - Hill Country

Line No	Col (A)	(B)	(C)	(D)	(E)
				OPUC Recommended	
		Current	Company Proposed	No FIT	50% FIT
27	**DETERMINANTS**				
28	5/8"	2,664	2,664	2,664	2,664
29	3/4"	-	-	-	-
30	1"	12	12	12	12
31	1 1/2"	-	-	-	-
32	2"	24	24	24	24
33	3"	12	12	12	12
34	Subtotal	2,712	2,712	2,712	2,712
35					
36	All Volumes (in 1,000 gallons)	19,248			
37					
38	0 - 3,000		7,977	7,977	7,977
39	3,000 - 10,000		8,278	8,278	8,278
40	10,000 +		682	682	682
41					-
42	0 - 25,000		6	6	6
43	25,000 +		-	-	-
44					-
45	0 - 50,000		-	-	-
46	50,000 +		-	-	-
47					-
48	0 - 80,000		353	353	353
49	80,000 +		32	32	32
50					-
51	0 - 160,000		1,008	1,008	1,008
52	160,000 +		914	914	914
53					-
54	Volumes Subtotal	19,248	19,248	19,248	19,248
55					

Application of Liberty Utilities (Silverleaf)
PUC Docket No. 47976
Water Rate Summary - Unconsolidated - Hill Country

Line No	Col (A)	(B)	(C)	(D)	(E)
			Company	OPUC Recommended	
		Current	Proposed	No FIT	50% FIT
56	**REVENUES**				
57	5/8"	$ 80,453	$ 119,081	$ 119,081	$ 119,081
58	3/4"	-	-	-	-
59	1"	906	1,341	1,341	1,341
60	1 1/2"	-	-	-	-
61	2"	5,798	8,582	8,582	8,582
62	3"	5,436	8,045	8,045	8,045
63	Subtotal	$ 92,593	$ 137,049	$ 137,049	$ 137,049
64					
65	All Volumes	$ 55,627			
66					
67	0 - 3,000		$ 33,543	$ 33,543	$ 33,543
68	3,000 - 10,000		51,362	51,362	51,362
69	10,000 +		5,319	5,319	5,319
70					
71	0 - 25,000		$ 37	$ 37	$ 37
72	25,000 +		-	-	-
73					
74	0 - 50,000		$ -	$ -	$ -
75	50,000 +		-	-	-
76					
77	0 - 80,000		$ 2,187	$ 2,187	$ 2,187
78	80,000 +		252	252	252
79					
80	0 - 160,000		$ 6,252	$ 6,252	$ 6,252
81	160,000 +		7,133	7,133	7,133
82					
83	Subtotal		$ 106,086	$ 106,086	$ 106,086
84					
85	Total Revenues	$ 148,221	$ 243,134	$ 243,134	$ 243,134
86	*Variance from Current*			*94,914*	*94,914*
87	*Variance from Proposed*			-	-
88					
89	Revenue Requirement		$ 406,817	$ 271,054	$ 276,600
90	Less: Notice Cap		(163,683)	(27,920)	(33,465)
91	Revenues from Rates		$ 243,134	$ 243,134	$ 243,134
92					
93	Monthly Customer Bills				
94	5,000 gallons	$ 44.65	$ 69.73	$ 69.73	$ 69.73
95	*Variance from Current*		*25.08*	*25.08*	*25.08*
96					
97	10,000 gallons	$ 59.10	$ 100.75	$ 100.75	$ 100.75
98	Variance from Current		*41.65*	*41.65*	*41.65*
99					
100	30,000 gallons	$ 116.90	$ 256.85	$ 256.85	$ 256.85
101	Variance from Current		*139.95*	*139.95*	*139.95*

Application of Liberty Utilities (Silverleaf)
PUC Docket No. 47976
Sewer Rate Summary - Unconsolidated - Holly Lake Ranch

Line No	Col (A)	(B)	(C)	(D)	(E)	(F)
			Company	OPUC	OPUC Recommended	
		Current	Proposed	Interim	No FIT	50% FIT
1	**RATES**					
2	5/8" QUAD	$ 65.55	$ 65.28	$ 65.28	$ 114.43	$ 114.96
3	5/8"	128.53	127.99	65.28	114.43	114.96
4	3/4"	192.80	191.99		171.65	172.44
5	1"	321.33	319.99		286.08	287.40
6	1 1/2"	642.65	639.97		572.16	574.80
7	2"	1,028.24	1,023.96		915.46	919.68
8	3"	1,927.95	2,047.91		1,716.48	1,724.41
9						
10	All Volumes	$ 3.650	$ 4.283		$ 3.98	$ 4.00
11						
12	**DETERMINANTS**					
13	5/8" QUAD	141	141		141	141
14	5/8"	1,663	1,663		1,663	1,663
15	3/4"	-	-		-	-
16	1"	24	24		24	24
17	1 1/2"	-	-		-	-
18	2"	-	-		-	-
19	3"	-	-		-	-
20	Subtotal	1,828	1,828		1,828	1,828
21						
22	All Volumes (in 1,000 gallons)	2,698	2,698		2,698	2,698
23						
24	Volumes Subtotal	2,698	2,698		2,698	2,698
25						
26	**REVENUES**					
27	5/8" QUAD	$ 9,243	$ 9,204		$ 16,135	$ 16,209
28	5/8"	213,745	212,847		190,301	191,179
29	3/4"	-	-		-	-
30	1"	7,712	7,680		6,866	6,898
31	1 1/2"	-	-		-	-
32	2"	-	-		-	-
33	3"	-	-		-	-
34	Subtotal	$ 230,700	$ 229,732		$ 213,302	$ 214,286
35						
36	All Volumes	$ 9,847	$ 11,554		$ 10,728	$ 10,778
37						
38	Total Revenues	$ 240,547	$ 241,286		$ 224,030	$ 225,064
39	Variance from Current				(16,517)	(15,483)
40	Variance from Proposed				(17,256)	(16,222)
41						
42	Monthly Customer Bills					
43	5,000 gallons	$ 146.78	$ 149.41		$ 134.32	$ 134.94
44	*Variance from Current*		*2.63*		*(12.46)*	*(11.84)*
45						
46	10,000 gallons	$ 165.03	$ 170.82		$ 154.20	$ 154.91
47	Variance from Current		*5.79*		*(10.83)*	*(10.12)*
48						
49	30,000 gallons	$ 238.03	$ 256.48		$ 233.73	$ 234.81
50	Variance from Current		*18.45*		*(4.30)*	*(3.22)*

Application of Liberty Utilities (Silverleaf)
PUC Docket No. 47976
Sewer Rate Summary - Unconsolidated - The Villages / Big Eddy

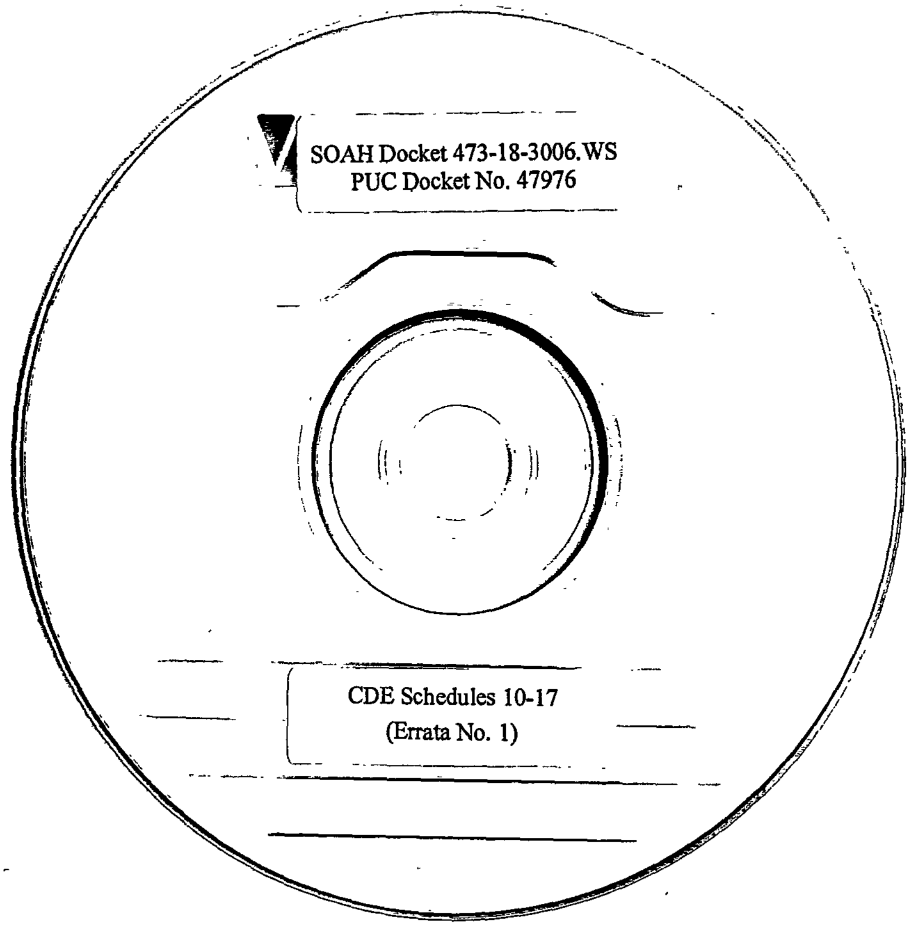
Line No	Col (A)	(B)	(C)	(D)	(E)
				OPUC Recommended	
		Current	Company Proposed	No FIT	50% FIT
1	**RATES**				
2	5/8"	$ 128.53	$ 127.99	$ 117.36	$ 118.18
3	3/4"	192.80	191.99	176.04	177.28
4	1"	321.33	319.99	293.40	295.46
5	1 1/2"	642.65	639.97	586.81	590.92
6	2"	1,028.24	1,023.96	938.89	945.48
7	3"	1,927.95	2,047.91	1,760.43	1,772.77
8					
9	All Volumes	$ 3.650	$ 4.283	$ 3.92	$ 3.95
10					
11	**DETERMINANTS**				
12	5/8"	4,278	4,278	4,278	4,278
13	3/4"	-	-	-	-
14	1"	24	24	24	24
15	1 1/2"	12	12	12	12
16	2"	116	116	116	116
17	3"	7	7	7	7
18	Subtotal	4,437	4,437	4,437	4,437
19					
20	All Volumes (in 1,000 gallons)	22,504	22,504	22,504	22,504
21					
22	Volumes Subtotal	22,504	22,504	22,504	22,504
23					
24	**REVENUES**				
25	5/8"	$ 549,851	$ 547,541	$ 502,073	$ 505,593
26	3/4"	-	-	-	-
27	1"	7,712	7,680	7,042	7,091
28	1 1/2"	7,712	7,680	7,042	7,091
29	2"	119,276	118,779	108,912	109,675
30	3"	13,496	14,335	12,323	12,409
31	Subtotal	$ 698,047	$ 696,015	$ 637,391	$ 641,860
32					
33	All Volumes	$ 82,138	$ 96,383	$ 88,265	$ 88,883
34					
35	*Total Revenues*	$ 780,184	$ 792,398	$ 725,656	$ 730,743
36	Variance from Current			(54,528)	(49,441)
37	Variance from Proposed			(66,742)	(61,655)
38					
39	Monthly Customer Bills				
40	5,000 gallons	$ 146.78	$ 149.41	$ 136.97	$ 137.93
41	*Variance from Current*		*2.63*	*(9.81)*	*(8.85)*
42					
43	10,000 gallons	$ 165.03	$ 170.82	$ 156.58	$ 157.68
44	Variance from Current		*5.79*	*(8.45)*	*(7.35)*
45					
46	30,000 gallons	$ 238.03	$ 256.48	$ 235.03	$ 236.68
47	Variance from Current		*18.45*	*(3.00)*	*(1.35)*

Application of Liberty Utilities (Silverleaf)
PUC Docket No. 47976
Sewer Rate Summary - Unconsolidated - Piney Shores

Line No	Col (A)	(B)	(C)	(D)	(E)
			Company	OPUC Recommended	
		Current	Proposed	No FIT	50% FIT
1	**RATES**				
2	5/8"	$ 128.53	$ 127.99	$ 59.16	$ 59.57
3	3/4"	192.80	191.99	88.74	89.36
4	1"	321.33	319.99	147.90	148.93
5	1 1/2"	642.65	639.97	295.79	297.86
6	2"	1,028.24	1,023.96	473.27	476.57
7	3"	1,927.95	2,047.91	887.38	893.57
8					
9	All Volumes	$ 3.650	$ 4.283	$ 1.98	$ 1.99
10					
11	**DETERMINANTS**				
12	5/8"	3,204	3,204	3,204	3,204
13	3/4"	-	-	-	-
14	1"	-	-	-	-
15	1 1/2"	12	12	12	12
16	2"	24	24	24	24
17	3"	-	-	-	-
18	Subtotal	3,240	3,240	3,240	3,240
19					
20	All Volumes (in 1,000 gallons)	6,466	6,466	6,466	6,466
21					
22	Volumes Subtotal	6,466	6,466	6,466	6,466
23					
24	**REVENUES**				
25	5/8"	$ 411,810	$ 410,080	$ 189,544	$ 190,866
26	3/4"	-	-	-	-
27	1"	-	-	-	-
28	1 1/2"	7,712	7,680	3,550	3,574
29	2"	24,678	24,575	11,358	11,438
30	3"	-	-	-	-
31	Subtotal	$ 444,200	$ 442,335	$ 204,452	$ 205,878
32					
33	All Volumes	$ 23,602	$ 27,695	$ 12,801	$ 12,890
34					
35	Total Revenues	$ 467,801	$ 470,029	$ 217,253	$ 218,768
36	Variance from Current			(250,549)	(249,033)
37	Variance from Proposed			(252,777)	(251,262)
38					
39	Monthly Customer Bills				
40	5,000 gallons	$ 146.78	$ 149.41	$ 69.06	$ 69.54
41	*Variance from Current*		*2.63*	*(77.72)*	*(77.24)*
42					
43	10,000 gallons	$ 165.03	$ 170.82	$ 78.96	$ 79.51
44	Variance from Current		*5.79*	*(86.07)*	*(85.52)*
45					
46	30,000 gallons	$ 238.03	$ 256.48	$ 118.55	$ 119.37
47	Variance from Current		*18.45*	*(119.48)*	*(118.66)*

Application of Liberty Utilities (Silverleaf)
PUC Docket No. 47976
Sewer Rate Summary - Unconsolidated - Hill Country

Line No	Col (A)	(B)	(C)	(D)	(E)
			Company	OPUC Recommended	
		Current	Proposed	No FIT	50% FIT
1	**RATES**				
2	5/8"	$ 128.53	$ 127.99	$ 91.07	$ 91.28
3	3/4"	192.80	191.99	136.60	136.92
4	1"	321.33	319.99	227.67	228.20
5	1 1/2"	642.65	639.97	455.34	456.40
6	2"	1,028.24	1,023.96	728.54	730.24
7	3"	1,927.95	2,047.91	1,366.01	1,369.20
8					
9	All Volumes	$ 3.650	$ 4.283	$ 3.03	$ 3.04
10					
11	**DETERMINANTS**				
12	5/8"	5,040	5,040	5,040	5,040
13	3/4"	-	-	-	-
14	1"	12	12	12	12
15	1 1/2"	12	12	12	12
16	2"	12	12	12	12
17	3"	24	24	24	24
18	Subtotal	5,100	5,100	5,100	5,100
19					
20	All Volumes (in 1,000 gallons)	22,595	22,595	22,595	22,595
21					
22	Volumes Subtotal	22,595	22,595	22,595	22,595
23					
24	**REVENUES**				
25	5/8"	$ 647,791	$ 645,070	$ 458,979	$ 460,050
26	3/4"	-	-	-	-
27	1"	3,856	3,840	2,732	2,738
28	1 1/2"	7,712	7,680	5,464	5,477
29	2"	12,339	12,288	8,742	8,763
30	3"	46,271	49,150	32,784	32,861
31	Subtotal	$ 717,969	$ 718,026	$ 508,702	$ 509,888
32					
33	All Volumes	$ 82,472	$ 96,775	$ 68,563	$ 68,722
34					
35	Total Revenues	$ 800,441	$ 814,802	$ 577,264	$ 578,611
36	Variance from Current			(223,177)	(221,830)
37	Variance from Proposed			(237,538)	(236,191)
38					
39	Monthly Customer Bills				
40	5,000 gallons	$ 146.78	$ 149.41	$ 106.24	$ 106.49
41	*Variance from Current*		*2.63*	*(40.54)*	*(40.29)*
42					
43	10,000 gallons	$ 165.03	$ 170.82	$ 121.41	$ 121.69
44	Variance from Current		*5.79*	*(43.62)*	*(43.34)*
45					
46	30,000 gallons	$ 238.03	$ 256.48	$ 182.10	$ 182.52
47	Variance from Current		*18.45*	*(55.93)*	*(55.51)*


SOAH Docket 473-18-3006.WS
PUC Docket No. 47976
CDE Schedules 10-17
(Errata No. 1)