



Control Number: 47976



Item Number: 919

Addendum StartPage: 0

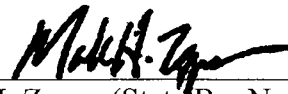
APPLICATION OF LIBERTY	§	BEFORE THE STATE OFFICE
UTILITIES (SILVERLEAF WATER)	§	
LLC FOR AUTHORITY TO CHANGE	§	OF
WATER AND SEWER RATES	§	
	§	ADMINISTRATIVE HEARINGS

**LIBERTY UTILITIES (SILVERLEAF WATER) LLC'S
RESPONSE TO OFFICE OF PUBLIC UTILITY COUNSEL'S
FIRST REQUEST FOR INFORMATION**

Liberty Utilities (Silverleaf Water) LLC ("Company") provides this response to Office of Public Utility Counsel's ("OPUC") First Request for Information ("RFI"). OPUC and Company have agreed to an extension of the deadline for Company to respond to RFIs 1-19, 1-20, 1-26, 1-30, and 1-31 until May 30, 2018, if a Protective Order is issued by then, or, until two business following the issuance of a Protective Order if it is issued after May 30, 2018. Additionally, OPUC and Company have agreed to make efforts to enter into an agreement pursuant to Rule 11, Texas Rules of Civil Procedure, concerning the production of protected materials should a protective order not be issued by May 30, 2018. Finally, Company stipulates that the following response to requests for information may be treated by all parties as if the answer was filed under oath.

LAW OFFICES OF MARK H. ZEPPA, P.C.

By: _____



Mark H. Zeppa (State Bar No. 22260100)
4833 Spicewood Springs Road, Suite 202
Austin, TX 78759
markzeppa@austin.twcbc.com

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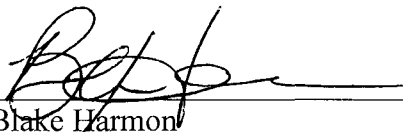
SHAPIRO LAW FIRM, P.C.

Jay L. Shapiro (State Bar No. 24105397)
1819 E. Morten Avenue, Suite 280
Phoenix, AZ 85020

Attorneys for Liberty Utilities
(Silverleaf Water) LLC

Certificate of Service

I, Blake Harmon, Paralegal to Mark H. Zeppa, certify that a copy of this document was served on May 18, 2018 by hand-delivery, facsimile, electronic mail and/or First Class Mail.



Blake Harmon

RESPONSE TO REQUEST FOR INFORMATION

OPUC RFI 1-1 Please provide applicable documents in the filing, as well as all related workpapers, in their native Excel format with all formulas and links intact.

RESPONSE: See attached schedules for the native Excel water and sewer rate applications, the water inverted tier, cost of capital, and ADIT supporting workpapers.

OPUC RFI 1-1_SL Application Water Final.xlsx
OPUC RFI 1-1_SL Application Sewer Final.xlsx
OPUC RFI 1-1_Rate Book SL Water17 Inverted Tier.xlsx
OPUC RFI 1-1_Rate Book SL Sewer17 Single Tier.xlsx
OPUC RFI 1-1_Cost of Capital Liberty Silverleaf.xlsx
OPUC RFI 1-1_SL ADIT Calc 2017.xlsx

Prepared by: Leticia Washington, Manager, Rates and Regulatory Affairs and Thomas Bourassa
– Certified Public Accountant on behalf of Liberty Utilities Silverleaf, LLC

Sponsored by: Thomas Bourassa – Certified Public Accountant on behalf of Liberty Utilities
Silverleaf, LLC



PUBLIC UTILITY COMMISSION OF TEXAS

CLASS B RATE/TARIFF CHANGE APPLICATION

Required Schedules for rate/tariff changes

WATER UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Division
CCN No. _____

ADDRESS OF UTILITY: 12725 W. Indian School Rd, Suite D 101
Street, P.O. Box and/or suite number
Avondale, AZ 85391
City and Zip Code

PHONE NUMBER: (623) 298-3762
area code

NAME OF PERSON TO CONTACT REGARDING THIS FILING:

NAME: Leticia Washington

PHONE: (623) 298-3762

EMAIL ADDRESS: Leticia.Washington@libertyutilities.com

PUC CLASS SIZE: ☒ B ☐ C (circle one)

INCREASE (DECREASE) Step 1
\$ 1,238,328 (From Sch. I-1, Line 33)
dollar amount

70.28% (From Sch. I-1, Line 34)
percent above (below) current revenue requirement

DESCRIBE OWNERSHIP OF COMPANY:

Silverleaf Water is owned by Libert Utilities (Sub) Corp.

DATE OF LAST GENERAL RATE CASE FILING: 04/09/09

DATE OF LAST NON-GENERAL RATE CHANGE*: N/A

* (e.g. pass through rate change or temporary water rate provision).
5/16/2018

Utility Name:	Liberty Utilities (Silverleaf Water) LLC - Water Division	
Address Line 1:	12725 W. Indian School Rd, Suite D 101	
Address Line 2:	Avondale, AZ 85391	
Contact Name:	Leticia Washington	
Contact #:	(623) 298-3762	
Contact E-mail:	Leticia.Washington@libertyutilities.com	
Test Year End:	12/31/2017	
Prior Docket	2009-2087-UCR	
Current Docket	47976	
Prior Rate Case File Date:		4/9/2009
Current Rate Case File Date:		3/1/2018
Ownership Description:	Silverleaf Water is owned by Libert Utilities (Sub) Corp.	

CLASS B RATE/TARIFF CHANGE APPLICATION

Required Schedules for rate/tariff changes

*****Please read the "Class B Investor-Owned Utilities water and/or sewer Instructions for Rate/Tariff Change Application" completing these schedules.*****

These schedules are organized in a manner whereby the user can work through each section to:

- 1st Record historical test year data on Schedule I-1, Column D.
Enter your test year end on the table of contents.**
- 2nd Provide historical revenue information on Schedule 1-2.**
- 3rd Calculate operating expenses and make adjustments (Section II).**
- 4th Calculate return for rate making purposes (Section III).**
- 5th Calculate adjusted taxes other than income (Section IV).**
- 6th Calculate federal income taxes (Section V).**
- 8th Determine revenue requirements (Schedule I).**
- 9th Design proposed rates (Section VI).**

These schedules are intended to assist the utility in calculation of its new rates. The process consists of a number of relatively complex steps. Utilities are required to provide all the information necessary to support amounts included in the schedules and to cross-reference all information.

If the applicant does not use a schedule, it should be noted as "N/A", and an explanation provided.

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Division

GENERAL WATER RATE/TARIFF CHANGE APPLICATION
SCHEDULES

Complete all of the following schedules for your Class A or B utility
(if the schedule does not apply, include it marked "N/A")

TABLE OF CONTENTS (Page 1 of 2)

FOR TEST YEAR ENDED: 12/31/2017
DATE SUBMITTED TO PUC: 3/1/2018

	<u>Attachment Schedule</u>	<u>Items Checked</u>
SECTION I		
<u>REVENUES AND REVENUE REQUIREMENT</u>		
Revenue Requirement Summary	I-1	<input checked="" type="checkbox"/>
Historical Revenue Summary	I-2	<input checked="" type="checkbox"/>
<u>Include the appropriate schedules:</u>		
Metered Active Connections by Meter Size	I-3	<input checked="" type="checkbox"/>
Unmetered Active (Flat Rate) Customers	I-4	<input checked="" type="checkbox"/>
SECTION II		
<u>OPERATIONS AND EXPENSES</u>		
Water Production (no unmetered rates)	II-1(a)	<input checked="" type="checkbox"/>
Water Production (with unmetered rates)	II-1(b)	<input checked="" type="checkbox"/>
Other Revenues & Expenses passed through	II-3	<input checked="" type="checkbox"/>
Purchased Power	II-4	<input checked="" type="checkbox"/>
Other Volume Related Expenses	II-5	<input checked="" type="checkbox"/>
Payroll Cost Allocation	II-6	<input checked="" type="checkbox"/>
Materials	II-7	<input checked="" type="checkbox"/>
Contract Work	II-8	<input checked="" type="checkbox"/>
Transportation Expenses	II-9	<input checked="" type="checkbox"/>
Other Plant Maintenance	II-10	<input checked="" type="checkbox"/>
Employee Pensions/Benefits	II-11	<input checked="" type="checkbox"/>
Bad Debts/uncollectables	II-12	<input checked="" type="checkbox"/>
Office Services and Rentals	II-13	<input checked="" type="checkbox"/>
Office Supplies and Expense	II-14	<input checked="" type="checkbox"/>
Professional Services	II-15	<input checked="" type="checkbox"/>
Insurance	II-16	<input checked="" type="checkbox"/>
Rate Case Expense	II-17	<input checked="" type="checkbox"/>
Regulatory Commission Expense	II-18	<input checked="" type="checkbox"/>
Miscellaneous Expense	II-19	<input checked="" type="checkbox"/>

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Division GENERAL WATER RATE/TARIFF CHANGE APPLICATION SCHEDULES TABLE OF CONTENTS (Page 2 of 2)
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	<u>Attachment Schedule</u>	<u>Items Checked</u>
SECTION III <u>RETURN AND RATE BASE</u>		
Requested Return	III-1	<input checked="" type="checkbox"/>
Rate Base	III-2	<input checked="" type="checkbox"/>
Utility Plant	III-3+	<input checked="" type="checkbox"/>
Utility Plant reconciled to previous filing	III-3(a)+	<input checked="" type="checkbox"/>
Utility Plant adjustments	III-3(b)+	<input checked="" type="checkbox"/>
Developer Construction work in progress	III-4(a)	<input checked="" type="checkbox"/>
Materials and Supplies Inventory	III-4(b)	<input checked="" type="checkbox"/>
Working Cash	III-5	<input checked="" type="checkbox"/>
Notes Payable	III-6	<input checked="" type="checkbox"/>
Accumulated Depreciation	III-7	<input checked="" type="checkbox"/>
Advances for Construction	III-8(a)	<input checked="" type="checkbox"/>
Contributions in Aid of Construction	III-8(b)	<input checked="" type="checkbox"/>
Deferred Income Taxes	III-9(a)	<input checked="" type="checkbox"/>
Deferred Investment		
Tax Credits	III-9(b)	<input checked="" type="checkbox"/>
Deferred Assets	III-10(a)	<input checked="" type="checkbox"/>
SECTION IV <u>TAXES OTHER THAN INCOME</u>		
Property, Payroll and Other Taxes	IV(a)	<input checked="" type="checkbox"/>
Revenue Related Taxes	IV(b)	<input checked="" type="checkbox"/>
SECTION V <u>FEDERAL INCOME TAXES (FIT)</u>		
Income Taxes at Present Rates-effective rate	V	<input checked="" type="checkbox"/>
SECTION VI <u>RATE DESIGN</u>		
Rate Design Worksheet	VI	<input checked="" type="checkbox"/>

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Division

SCHEDULES - CLASS B RATE/TARIFF CHANGE

SECTION I - REVENUE REQUIREMENTS AND REVENUES

The purpose of Section I is to summarize the revenue requirement and provide revenues and meter information for the test year.

Instructions for Section I - Revenue Requirement and Revenues

Carefully complete the label for each workpaper. Your application docket number should be included on each page.

Schedule I-1 is a **SUMMARY**. Complete column D, historical test year information first using financial records, then work through the remainder of the sections and schedules other than the rate design, Schedule VI, to calculate the utility's changes to its historical test year in Column E. Column G provides the workpaper source for amounts in Columns E & F.

Schedule I-2 reports historical revenues collected and Schedules I-3 and I-4 report connection information. Use historical financial data and data from recent annual reports (PUC Rpt.) to complete the schedules.

Please complete Schedule II-3 prior to I-2.

Insert and reference additional workpapers as necessary. For example, you may wish to add schedules that apply to unique situations in your utility.

The schedules are based on NARUC chart of accounts and include sub-accounts as necessary for detail needed to determine reasonable and necessary expenditures.

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Division SCHEDULES - CLASS B RATE/TARIFF CHANGE I-1 REVENUE REQUIREMENT SUMMARY						
PUC Docket No. 47976			Test Year End:		12/31/2017	
A	B	C	D	E	F=D+E	G
			Historical Test Year	K & M Changes	Adjusted Test Year	
Line No.	Acct. No.	Account Name				Reference/ Instructions
		Volume related expenses:				
1	610	Purchased Water	\$ 80,158	\$ -	\$ 80,158	Schedule II-3
2	615-616	Power Expense-production only	124,895	-	124,895	Schedule II-4
3	618	Chemicals	53,788	-	53,788	Schedule II-5
4		Total volume related exp.	\$ 258,841		\$ 258,841	Add Lines 1-3
		Non-volume related expenses:				
5	601	Salaries and wages	\$ -	\$ -	\$ -	Schedule II-6, Line 1
6	620	Materials and supplies	38,308	-	38,308	Schedule II-7
7	631-636	Contract work	1,067,731	27,464	1,095,196	Schedule II-8
8	650	Transportation expenses	28,419	-	28,419	Schedule II-9
9	642	Rental of equipment	788	-	788	Schedule II-10
10		Total non-volume related exp.	\$ 1,135,247		\$ 1,162,711	Add Lines 5-9
		Admin. & general expenses:				
11	601	Office salaries	\$ -	\$ -	\$ -	Schedule II-6, line 2
12	601	Mgmt. salaries	-	-	-	Schedule II-6, line 3
13	604	Employee pensions & benefits	-	-	-	Schedule II-11
14	615	Purchased power-Office only	-	-	-	Schedule II-4
15	670	Bad debt expense	1,203	-	1,203	Schedule II-12
16	641	Rental of Building/real Property	20,753	-	20,753	Schedule II-13
17	677	Office supplies & expenses	-	-	-	Schedule II-14
18	678	Professional services	-	-	-	Schedule II-15
19	656-657	Insurance	8,878	-	8,878	Schedule II-16
20	666	Regulatory (rate case) expense	-	124,295	124,295	Schedule II-17
21	667	Regulatory expense (other)	91,443	(91,443)	-	Schedule II-18
22	675	Miscellaneous expenses	3,416	-	3,416	Schedule II-19
23		Total admin. & general expense	\$ 125,694		\$ 158,546	Add Lines 11-22
24		Total operating Expenses	\$ 1,519,782		\$ 1,580,098	Lines 4 + 10 + 23
25	403	Depreciation & Amortization	\$ 589,740	\$ -	\$ 589,740	Sch III-3, Col E, Line 30
26	408	Taxes Other than Income	\$ 40,040	\$ 90,147	\$ 130,187	Sch IV(b), Line 8
27	409/10	Income Tax Expense	\$ -	\$ 124,732	\$ 124,732	Schedule V, Line 7
28		TOTAL EXPENSES	\$ 2,149,562		\$ 2,424,757	
29		TOTAL HISTORIC REVENUE	\$ 1,761,898			Sch I-2, Line 6
30		HISTORICAL TEST YEAR RETURN	\$ (387,664)			Line 29 less Line 28
31		REQUESTED RETURN			\$ 575,469	Schedule III-1, Line 3
32		TOTAL REVENUE REQUIREMENT			\$ 3,000,226	Line 28 plus Line 31
33		REQUESTED ANNUAL REVENUE INCREASE		(to notice)	\$ 1,238,328	Line 32 less Line 29
34		PERCENTAGE INCREASE			70.3%	Line 33 divided by Line 29
35		LESS: OTHER REVENUES			\$ (22,114)	Sch. II-3(b), Col. D, Line 8
36		Revenue for Rate Design		(to VI, line 1)	\$ 2,978,111	Line 32 minus Line 35

Rate Base	\$ 6,323,832
Adjusted Operating Income	(402,811)
Current Rate of Return	-6.37%
Required Operating Income	\$ 575,469
Required Rate of Return on Fair Value Rate Base	9.10%
Operating Income Deficiency	\$ 978,280
Gross Revenue Conversion Factor	1.2658
Increase in Gross Revenue Requirement	\$ 1,238,329
Test Year Revenues	\$ 1,761,898
Increase	\$ 1,238,329
Proposed Revenues	<u>\$ 3,000,226</u>

Revenues and Expenses	<u>Adjusted TY</u>	<u>Change</u>
Revenues	\$ 1,761,898	\$ 1,238,329
O&M and A&G	1,580,098	
Depreciation	589,740	
Taxes Other than Income	130,187	
Income Taxes	(135,317)	260,049
Operating Income	<u>\$ (402,811)</u>	<u>\$ 978,280</u>
Income Taxes		
Income Before Taxes	\$ (538,128)	
Synchronized Interest	(106,240)	
Taxable Income	<u>\$ (644,368)</u>	
Tax Rate	21%	
Income Taxes	\$ (135,317)	

GRCF 1.265822785

At Proposed

\$	3,000,226
	1,580,098
	589,740
	130,187
	124,732
\$	<u>575,469</u>

\$	700,201
	<u>(106,240)</u>
\$	593,960
	21%
\$	124,732

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Division SCHEDULES - CLASS B RATE/TARIFF CHANGE FOR TEST YEAR ENDED: 12/31/2017 I-2 HISTORICAL REVENUE SUMMARY			
Line No.	NARUC A/C Description	Historical Test Year	
1.	461 Metered connections base rate revenue	\$ 1,189,366	From Financial Records/Worpapers
2.	461 Metered connection gallonage rate revenue	550,417	From Financial Records/Worpapers
3.	460 Unmetered (Flat rate) revenue	-	
4.	Total Metered & Flat Rate Revenue	\$ 1,739,783	See reconciliation below
5.	Plus: Total Other Revenues	22,114	From II-3, Column B, line 7
6.	Total Historic Test Year Revenues per income statement and Annual Report*	\$ 1,761,898	Line 4 plus line 5

(to I-1, Column D, line 29)

*Provide all calculations and explanations for any differences between the applicant's annual report and this schedule.

* If the utility provides other than residential retail service (wholesale, industrial, etc), provide a work paper with the detail of this account by NARUC sub account number.

Reconciliation of TY Metered and Flat Rate Revenues

Residential Customers	\$ 1,631,514
Commercial Customers	200,596
Accrual Adjustment Corrections	(92,327)
Total	<u>\$ 1,739,783</u>

2017 Operating Revenues

	Holly Ranch	Big Eddy	Piney Shores
Residential	1,013,748	372,868	115,977
Commercial	65,840	102,767	35,212
City of Conroe Accrual Adj			(22,639)
Adjusted Commercial	65,840	102,767	12,573
Accrual Adjustment	(51,967)	(39,719)	924
Total Adjusted Operating Revenues	1,027,622	435,915	129,474

Hill Country		Silverleaf	
	128,921		1,631,514
	19,416		223,236
			(22,639)
	<u>19,416</u>		<u>200,596</u>
	(1,565)		(92,327)
	146,772		1,739,783

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Division
 SCHEDULES - CLASS B RATE/TARIFF CHANGE
 I-3 METERED ACTIVE CONNECTIONS BY METER SIZE
 FOR TEST YEAR ENDED: 12/31/2017

A	B	C	D	E	F		G	H
		Number of Connections						
Line No.	Meter Size	End of Prior Year	Test Year Additions	End of Test Year	Average		Meter Ratios	Meter Equivalencies End of TY
		Per Billing Records		(C+D)	(C + E) /2			(E x G)
1.	5/8" x 3/4"	2,967	-	2,967	2,967		1.0	2,967.0
2.	3/4"	-	-	-	-		1.5	-
3.	1"	23	-	23	23		2.5	57.5
4.	1 1/2"	7	-	7	7		5.0	35.0
5.	2"	22	-	22	22		8.0	176.0
6.	3"	2	-	2	2		15.0	30.0
7.								
8.								
9.	Total	3,021	-	3,021	3,021		33.0	3,265.5
10	Average							

<p>UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Division</p> <p>SCHEDULES - CLASS B RATE/TARIFF CHANGE</p> <p>I-4 UNMETERED (FLAT RATE) ACTIVE CONNECTIONS</p> <p>FOR TEST YEAR ENDED: 12/31/2017</p>
--

A	B	C	D	E	F
		Number of Basic Equivalent Rates (BER)			
Line No.	Flat Rate Unit	End of Prior Year	Test Year Additions	End of Year	Average
		Per Billing Records		(C + D)	(C + E) /2
1.	N/A	N/A	N/A	N/A	N/A
2.	N/A	N/A	N/A	N/A	N/A
3.	N/A	N/A	N/A	N/A	N/A
4.	N/A	N/A	N/A	N/A	N/A
5.	Total				-

INSTRUCTIONS - OPERATIONS AND MAINTENANCE

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Division SCHEDULES - CLASS B RATE/TARIFF CHANGE SECTION II - OPERATIONS AND MAINTENANCE
--

The purpose of Section II is to report expense information and allow for the known and measurable changes to operating expenses to determine the revenue requirement in Schedule I-1.

Instructions for Section II

Compile financial and source information to determine known and measurable changes to the test year expenses. Provide copies of source documents, such as increased utility bill notices, to verify the applicant's proposed known and measurable changes. Show calculations and explanations for all known and measurable changes on all schedules, where applicable. Attach extra workpapers if needed.

Working through Schedules II-4 through II-19, complete each and transfer test year amounts to column G of Schedule I-1. Depreciation expense, other taxes, FIT and return will be determined using later schedules. Wait until those schedules are complete, and then transfer the amounts to Schedule I-1.

Insert and reference additional workpapers as necessary. For example, the applicant may use additional schedules that address unique aspects of the utility.

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Division
SCHEDULES - CLASS B RATE/TARIFF CHANGE
II-1(a) AND II-1(b) - HISTORICAL OF WATER PRODUCTION
FOR TEST YEAR ENDED: 12/31/2017

SCHEDULE II-1(a): WATER PRODUCTION:
(COMPANIES WITH METERED RATE CUSTOMERS)

Line No.	Water Production (1,000 Gallons)	A	B	C= A+B	D
		Test Year	K & M Changes	Adjusted Test Year	Reference
1	Total water pumped	254,929	-	254,929	Per company records
2	Total water purchased	11,489	-	11,489	Per company records
3	Total water produced	266,418	-	266,418	Line 1 + line 2
4	Total water sold	190,500	-	190,500	Per company records
5	Total accounted for non-revenue water*			-	
6	Total unaccounted for water	75,918	-	75,918	Lines 3 less 4 less 5
7	Percentage	28.50%		28.50%	Line 6 divided by Line 3

* Describe the tracking technique for calculating line 5 and provide the records reflecting the calculation.

Known and measurable calculations and explanations:

SCHEDULE II-1(b) WATER PRODUCTION
(COMPANIES WITH UNMETERED (FLAT) RATE CUSTOMERS)

Line No.	Description	A Test Year	B K & M Change	C=A+B Adjusted Test Year	D Reference
1	Water Purchased (1,000 gallons)	N/A	N/A	N/A	PUC report Sch. D-1
2	Water Pumped (1,000 gallons)	N/A	N/A	N/A	PUC report Sch. D-1
3	Total production (1,000 gallons)	N/A	N/A	N/A	Lines 13 + 14

Known and measurable calculations and explanations:

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Division
 SCHEDULES - CLASS B RATE/TARIFF CHANGE
 II-3 OTHER REVENUES & EXPENSES PASSED THROUGH
 FOR TEST YEAR ENDED: 12/31/2017

II-3(a) Purchased Water or Other Pass Through Expenses

Line No.	A	B	C	D	D
	Purchased from:	Units purchased (in 1,000 gal) (e.g. 1,000 gal, AC - FT)	Price Per Unit	Total Calculated Cost (B x C)	Actual Cost paid per financial records
1.	Account 610 (Purchased Water)	11,489	\$ 6.977	\$ 80,158	\$ 80,158
2.					
3.					
4.	Total*	11,489		\$ 80,158	\$ 80,158

* Must agree with Schedule II-1(a), Line 2, column A, or provide a reconciliation.

II-3(b) Other revenues collected from customers

Line No.	A	B		D
	Item passed thru or type of other revenue	Test year historical revenues collected		Test year revenues netted against COS
1.	Tap Fees*			
2.	Late Fees	-		
3.	Meter Test Fees			
4.	Reconnect Fees			
5.	Purchased Water Fees			
6.	Groundwater Conservation District Fees			
7.	Other (attach detail**)	22,114		
8.	Total Other Revenues	22,114		

(to Sch. I-2, line 5)

(to Sch. I-1, line 35)

* Tap fees should be reported on Sch. III-8-CIAC, Line 1.

** If the utility provides other than residential retail service (wholesale, industrial, etc), provide a work paper with the detail of this account by NARUC sub account number.

Re-Connect Fee	\$	750
Establishment Fees		6,825
Returned Check Charge		250
Service Charges		525
Service Calls		6,278
Misc Income		7,487
Total Other	\$	22,114

Purchase Water

	2015				
	Holly Ranch	Big Eddy	Piney Shores	Hill Country	Silverleaf
Trial Bal	380.65	6,138.72	-	-	6,519.37
Reclass to water	-	-	-	-	-
Adj TB	380.65	6,138.72	-	-	6,519.37

Company	TRX Date	Reference	Description	Originating Maste	Originating Maste
8114	1/24/2017	PS Acct # 000040	Purchases	8020-PINSHO	PINEY SHORES
8114	1/31/2017	PS Acct # 0034-0	Purchases	8020-CITCON	City of Conroe
8114	2/21/2017	Receivings Trans	Purchases	8020-LIBWAT	Liberty Water
8114	2/22/2017	Void Open Trx	Purchases	8020-LIBWAT	Liberty Water
8114	2/28/2017	Receivings Trans	Purchases	8020-PINSHO	PINEY SHORES
8114	2/28/2017	ACCR CITY OF C	ACCR CITY OF CONROE		
8114	3/1/2017	ACCR CITY OF C	ACCR CITY OF CONROE		
8114	3/6/2017	Receivings Trans	Purchases	8020-CITCON	City of Conroe
8114	3/24/2017	Acct # 00004055	Purchases	8020-PINSHO	PINEY SHORES
8114	3/31/2017	PS # 0034-0150-I	Purchases	8020-CITCON	City of Conroe
8114	4/19/2017	PS # 0000405500	Purchases	8020-PINSHO	PINEY SHORES
8114	4/28/2017	PS # 0034-0150-I	Purchases	8020-CITCON	City of Conroe
8114	5/30/2017	Acct # 000040500	Purchases	8020-PINSHO	PINEY SHORES
8114	5/31/2017	ACCR CITYCON	ACCR CITYCONROE:INVMAY1117YS		
8114	6/1/2017	ACCR CITYCON	ACCR CITYCONROE:INVMAY1117YS		
8114	6/5/2017	PS # 0034-0150-I	Purchases	8020-CITCON	City of Conroe
8114	6/27/2017	PS Acct # 405500	Purchases	8020-PINSHO	PINEY SHORES
8114	6/28/2017	PS # 0034-0150-I	Purchases	8020-CITCON	City of Conroe
8114	7/31/2017	ACCR CITYCON	ACCR CITYCONROE:INVJULY417YS		
8114	7/31/2017	ACCR PSWTR:IN	ACCR PSWTR:INVPSU07212017		
8114	8/1/2017	ACCR CITYCON	ACCR CITYCONROE:INVJULY417YS		
8114	8/1/2017	ACCR PSWTR:IN	ACCR PSWTR:INVPSU07212017		
8114	7/31/2017	AP Accrual Adjustments	JUL17		
8114	8/1/2017	AP Accrual Adjustments	JUL17		
8114	7/31/2017	AP Accrual Adjustments	Jul17		
8114	8/1/2017	AP Accrual Adjustments	Jul17		
8114	8/21/2017	PS Acct# 0034-0	Purchases	8020-CITCON	City of Conroe
8114	8/28/2017	PS Acct# 405500	Purchases	8020-PINSHO	PINEY SHORES
8114	8/30/2017	PS Acct 0034-015	Purchases	8020-CITCON	City of Conroe
8114	9/5/2017	PS Acct 405500	Purchases	8020-PINSHO	PINEY SHORES
8114	9/27/2017	PS Acct 405500	Purchases	8020-PINSHO	PINEY SHORES
8114	10/1/2017	ACCR CITYCON	ACCR CITYCONROE:INVSEPT0817YS		
8114	9/30/2017	ACCR CITYCON	ACCR CITYCONROE:INVSEPT0817YS		
8114	10/5/2017	PS # 0034-0150-I	Purchases	8020-CITCON	City of Conroe
8114	10/26/2017	PS Acct 3# 00004	Purchases	8020-PINSHO	PINEY SHORES
8114	10/31/2017	ACCR CITYCON	ACCR CITYCONRO:INV OCT1217YS		
8114	11/1/2017	ACCR CITYCON	ACCR CITYCONRO:INV OCT1217YS		
8114	11/8/2017	PS # 0034-0150-I	Purchases	8020-CITCON	City of Conroe
8114	11/29/2017	PS # 0004055	Purchases	8020-PINSHO	PINEY SHORES
8114	11/30/2017	PS Acct # 0034-0	Purchases	8020-CITCON	City of Conroe
8114	12/31/2017	AP Accruals Dec17	(invoices)		

2016					
Holly Ranch	Big Eddy	Piney Shores	Hill Country	Silverleaf	Holly Ranch
375.40	3,025.48	-	-	3,400.88	377.43
-	-	-	-	-	-
375.40	3,025.48	-	-	3,400.88	377.43

Originating Docur	Debit Amount	Credit Amount	Net Amount	Account Descripti	Account Number
PSU01182017	81.87	-	81.87	Purchased Water	8114-2-0200-50-f
JAN1217YS	115.00	-	115.00	Purchased Water	8114-2-0200-50-f
RCT0000000002	59.11	-	59.11	Purchased Water	8114-2-0200-50-f
PSU02202017	-	59.11	(59.11)	Purchased Water	8114-2-0200-50-f
RCT0000000002	59.11	-	59.11	Purchased Water	8114-2-0200-50-f
	5,119.66	-	5,119.66	Purchased Water	8114-2-0200-50-f
	-	5,119.66	(5,119.66)	Purchased Water	8114-2-0200-50-f
RCT0000000002	5,119.66	-	5,119.66	Purchased Water	8114-2-0200-50-f
PSU03202017	46.44	-	46.44	Purchased Water	8114-2-0200-50-f
MAR1317YS	8,125.54	-	8,125.54	Purchased Water	8114-2-0200-50-f
PSU04182017	30.50	-	30.50	Purchased Water	8114-2-0200-50-f
APR1217YS	9,501.02	-	9,501.02	Purchased Water	8114-2-0200-50-f
PSU05222017	59.11	-	59.11	Purchased Water	8114-2-0200-50-f
	4,500.15	-	4,500.15	Purchased Water	8114-2-0200-50-f
	-	4,500.15	(4,500.15)	Purchased Water	8114-2-0200-50-f
MAY1117YS	10,032.58	-	10,032.58	Purchased Water	8114-2-0200-50-f
PSU06212017	111.65	-	111.65	Purchased Water	8114-2-0200-50-f
JUNE1317YS	10,569.62	-	10,569.62	Purchased Water	8114-2-0200-50-f
	11,797.14	-	11,797.14	Purchased Water	8114-2-0200-50-f
	247.60	-	247.60	Purchased Water	8114-2-0200-50-f
	-	11,797.14	(11,797.14)	Purchased Water	8114-2-0200-50-f
	-	247.60	(247.60)	Purchased Water	8114-2-0200-50-f
	-	247.60	(247.60)	Purchased Water	8114-2-0200-50-f
	247.60	-	247.60	Purchased Water	8114-2-0200-50-f
	100.56	-	100.56	Purchased Water	8114-2-0200-50-f
	-	100.56	(100.56)	Purchased Water	8114-2-0200-50-f
JULY1417YS	12,976.86	-	12,976.86	Purchased Water	8114-2-0200-50-f
PSU07212017	100.56	-	100.56	Purchased Water	8114-2-0200-50-f
AUG1517SL	12,695.86	-	12,695.86	Purchased Water	8114-2-0200-50-f
PSU08172017	104.06	-	104.06	Purchased Water	8114-2-0200-50-f
PS09192017	43.92	-	43.92	Purchased Water	8114-2-0200-50-f
	-	6,707.74	(6,707.74)	Purchased Water	8114-2-0200-50-f
	6,707.74	-	6,707.74	Purchased Water	8114-2-0200-50-f
SEPT0817YS	6,707.74	-	6,707.74	Purchased Water	8114-2-0200-50-f
PSU10192017	39.26	-	39.26	Purchased Water	8114-2-0200-50-f
	6,864.64	-	6,864.64	Purchased Water	8114-2-0200-50-f
	-	6,864.64	(6,864.64)	Purchased Water	8114-2-0200-50-f
OCT1217YS	142.73	-	142.73	Purchased Water	8114-2-0200-50-f
PSU11202017	38.97	-	38.97	Purchased Water	8114-2-0200-50-f
NOV1717YS	144.80	-	144.80	Purchased Water	8114-2-0200-50-f
	466.52	-	466.52	Purchased Water	8114-2-0200-50-f
			77,313.38		

76,597.93 City of Conroe

715.45 Other

2017			
Big Eddy	Piney Shores	Hill Country	Silverleaf
3,183.01	-	-	3,560.44
-	76,597.93		76,597.93
3,183.01	76,597.93	-	80,158.37

Account Category	Batch Number	Document Status	FERC	Natural Ac Period	ID	Site
Cost of Goods Sold		Open	7101	5460		1 200
Cost of Goods Sold		Open	7101	5460		1 200
Cost of Goods Sold		Open	7101	5460		2 200
Cost of Goods Sold		Open	7101	5460		2 200
Cost of Goods Sold		Open	7101	5460		2 200
Cost of Goods Sold		Open	7101	5460		2 200
Cost of Goods Sold		Open	7101	5460		2 200
Cost of Goods Sold		Open	7101	5460		3 200
Cost of Goods Sold		Open	7101	5460		3 200
Cost of Goods Sold		Open	7101	5460		3 200
Cost of Goods Sold		Open	7101	5460		3 200
Cost of Goods Sold		Open	7101	5460		3 200
Cost of Goods Sold		Open	7101	5460		4 200
Cost of Goods Sold		Open	7101	5460		4 200
Cost of Goods Sold		Open	7101	5460		5 200
Cost of Goods Sold		Open	7101	5460		5 200
Cost of Goods Sold		Open	7101	5460		6 200
Cost of Goods Sold		Open	7101	5460		6 200
Cost of Goods Sold		Open	7101	5460		6 200
Cost of Goods Sold		Open	7101	5460		6 200
Cost of Goods Sold		Open	7101	5460		6 200
Cost of Goods Sold		Open	7101	5460		6 200
Cost of Goods Sold		Open	7101	5460		7 200
Cost of Goods Sold		Open	7101	5460		7 200
Cost of Goods Sold		Open	7101	5460		7 200
Cost of Goods Sold		Open	7101	5460		8 200
Cost of Goods Sold		Open	7101	5460		8 200
Cost of Goods Sold		Open	7101	5460		8 200
Cost of Goods Sold		Open	7101	5460		8 200
Cost of Goods Sold		Open	7101	5460		8 200
Cost of Goods Sold		Open	7101	5460		8 200
Cost of Goods Sold		Open	7101	5460		8 200
Cost of Goods Sold		Open	7101	5460		8 200
Cost of Goods Sold		Open	7101	5460		8 200
Cost of Goods Sold		Open	7101	5460		9 200
Cost of Goods Sold		Open	7101	5460		9 200
Cost of Goods Sold		Open	7101	5460		10 200
Cost of Goods Sold		Open	7101	5460		9 200
Cost of Goods Sold		Open	7101	5460		10 200
Cost of Goods Sold		Open	7101	5460		10 200
Cost of Goods Sold		Open	7101	5460		10 200
Cost of Goods Sold		Open	7101	5460		10 200
Cost of Goods Sold		Open	7101	5460		11 200
Cost of Goods Sold		Open	7101	5460		11 200
Cost of Goods Sold		Open	7101	5460		11 200
Cost of Goods Sold		Open	7101	5460		11 200
Cost of Goods Sold		Open	7101	5460		12 200

Source Do Journal En Series

PMTRX	1105094	Purchasing
PMTRX	1111621	Purchasing
RECVG	1126700	Purchasing
PMVVR	1127171	Purchasing
RECVG	1132697	Purchasing
GJ	1136513	Financial
GJ	1136565	Financial
RECVG	1138681	Purchasing
PMTRX	1152901	Purchasing
PMTRX	1160023	Purchasing
PMTRX	1171474	Purchasing
PMTRX	1181885	Purchasing
PMTRX	1204321	Purchasing
GJ	1208132	Financial
GJ	1208212	Financial
PMTRX	1209823	Purchasing
PMTRX	1224639	Purchasing
PMTRX	1225715	Purchasing
GJ	1254369	Financial
GJ	1254403	Financial
GJ	1254443	Financial
GJ	1254477	Financial
GJ	1257020	Financial
GJ	1257020	Financial
GJ	1257023	Financial
GJ	1257023	Financial
PMTRX	1267905	Purchasing
PMTRX	1273533	Purchasing
PMTRX	1274996	Purchasing
PMTRX	1277649	Purchasing
PMTRX	1294739	Purchasing
GJ	1300380	Financial
GJ	1300470	Financial
PMTRX	1302695	Purchasing
PMTRX	1319228	Purchasing
GJ	1325866	Financial
GJ	1325909	Financial
PMTRX	1328683	Purchasing
PMTRX	1342355	Purchasing
PMTRX	1345796	Purchasing
GJ	1370114	Financial

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Division
 II-4 SCHEDULES - CLASS B RATE/TARIFF CHANGE
PURCHASED POWER
 FOR TEST YEAR ENDED: 12/31/2017

This page is supplemental information. It is required to complete Schedule I-1.

References below refer to Schedule I-1.

Line No.	Account No.	Account Name
2.	615-616	Purchased Power and Fuel

II-4(a) Volume related expenses (Electric used for production of water/sewer)

List the amount spent on purchased power (electricity) for the last two record periods and actual for the Test Year. Indicate the kinds of expenses included in this account by identifying all large* items. If the actual for the Test Year is higher than previous years, indicate the reason for the increase:

* A large item is more than 10% of the test year account balance and more than \$1,000.

	Year	Amount	
	2015	\$ 144,526	
	2016	\$ 132,681	
Test Year	2017	\$ 124,895	
K & M Change		\$ -	(to I-1, Column E, Line 2)
Adjusted Test year		\$ 124,895	(to I-1, Column F, Line 2)

Explanation and calculations of known and measurable change:

II-4(b) Office related expenses (Electric used for production of water/sewer)

Line No.	Account No.	Account Name
14		

Volume related expenses

List the amount spent on purchased power (electricity) for the last two record periods and actual for the Test Year. Indicate the kinds of expenses included in this account by identifying all large items. If the actual for the Test Year is higher than previous years, indicate the reason for the increase:

	Year	Amount	
a. Test Year			
b. K & M Change		\$ -	(to I-1, Column E, Line 14)
c. Adjusted Test year (a. + b.)		\$ -	(to I-1, Column F, Line 14)

Explanation and calculations of known and measurable change:

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Division SCHEDULES - CLASS B RATE/TARIFF CHANGE II-5 OTHER RELATED VOLUME EXPENSES FOR TEST YEAR ENDED: 12/31/2017

This page is supplemental information. It is required to complete Schedule I-1.

<u>Line No.</u>	<u>Account No.</u>	<u>Account Name</u>
3.	618	Chemicals

Other volume related expenses

List the amount spent on other volume related expenses for the last two record periods and actual for the Test Year. Indicate the kinds of expenses included in this account by identifying all large* items. If the actual for the Test Year is higher than previous years, indicate the reason for the increase:

*** A large item is more than 10% of the test year account balance and more than \$1,000.**

	Year	Amount	
	<u>2015</u>	<u>\$ 57,033</u>	
	<u>2016</u>	<u>\$ 56,762</u>	
a. Test Year	<u>2017</u>	<u>\$ 53,788</u>	
b. K & M Change		<u>\$ -</u>	(to I-1, Column E, Line 3)
c. Adjusted Test year (a.+b.)		<u>\$ 53,788</u>	(to I-1, Column F, Line 3)

Explanation and calculations of known and measurable change:

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Division
 SCHEDULES - CLASS B RATE/TARIFF CHANGE
II-6 ALLOCATION OF PAYROLL EXPENSES
 FOR THE ADJUSTED TEST YEAR: 12/31/2017

SOME SALARIES MUST BE CAPITALIZED IN THIS REPORT IF EMPLOYEES INSTALL PLANT IN SERVICE

II-6(a) PAYROLL COSTS:

Line	Employee	A	B	C	D	E	F	G	H
No.	Name	Test Year Payroll	Capitalized Payroll	Expensed Payroll	1st 7000 or new limit (FUTA max)	7,001 to 9000 or new limit (SUTA max)	9,001 to 118500 or new limit (or FICA max)	over 118500 or new limit	Total Payroll
1.	The utilities have no employees. All labor costs are incurred by Liberty Utilities Service Corp., with labor and benefits costs being charged to the utilities on cost-causal bases.								
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.	Total								
10.	Percentage Capitalized	Line 9, column F divided by line 9, column E=							

II-6(b) ALLOCATION OF PAYROLL TO EXPENSE:

Line 'Total Payroll Expenses' should equal the total from 'Expensed Payroll' (Column C, Line 9) above

Line No.	Acct. No.	Account Name	Test Yr Expense
1.		Salaries and Wages	
2.		Office salaries	
3.		Management salaries	
4.		Total Payroll Expenses	-

to Schedule I-1, Line 5.
 to Schedule I-1, Line 11.
 to Schedule I-1, Line 12.
 (should equal II-6(a), Column C, Line 9.)

* Attach a brief summary of the utility's capitalization policy and explain any changes in capitalization rates of more than 5% per year.

** Attach an explanation and calculation for K&M salary changes from test year.

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Division
 SCHEDULES - CLASS B RATE/TARIFF CHANGE
II-7 MATERIALS
 FOR THE TEST YEAR ENDED: 12/31/2017

**This page is supplemental information. It is required to complete Schedule I-1.
 References below refer to Schedule I-1.**

<u>Line No.</u>	<u>Account No.</u>	<u>Account Name</u>
6.	620	Materials and Supplies

II-7(a) Materials

List the amount spent on materials for the last two record periods and for the Test Year. Indicate the kinds of expenses included in this account by identifying all large* items in the list below. If the Test Year is higher than previous years, indicate the reason for the anticipated increase:

	Year	Amount	
	<u>2015</u>	\$ <u>30,523</u>	
	<u>2016</u>	\$ <u>35,322</u>	
a. Test Year	<u>2017</u>	\$ <u>38,308</u>	
b. K & M Change		\$ <u>-</u>	(to I-1, Column E, Line 6)
c. Adjusted Test year (a. + b.)		\$ <u>38,308</u>	(to I-1, Column F, Line 6)

*** A large item is more than 10% of the test year account balance and more than \$1,000.00**

Expensed materials may not be included in rate base in materials and supplies inventories.

Explanation and calculations of known and measurable change:

II-7(b) Large Items:

Description	Amount	Date in service
N/A		

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Division
 SCHEDULES - CLASS B RATE/TARIFF CHANGE
II-8 CONTRACT WORK
 FOR THE TEST YEAR ENDED: 12/31/2017

This page is supplemental information. It is required to complete Schedule I-1.

References below refer to Schedule I-1.

<u>Line No.</u>	<u>Account No.</u>	<u>Account Name</u>
7.	631-636	Contract work (non-capitalized engineering, testing, other)

II-7(a) Contract work

List the amount spent on contract work for the last two record periods and for the Test Year. Indicate the kinds of expenses included in this account by identifying all large* items. If the Test Year is higher than previous years, indicate the reason for the anticipated increase.

	Year	Amount	
	_____	\$ _____	
	2015	\$ 394,197	
	2016	\$ 865,765	
a. Test Year	2017	\$ 1,067,731	
b. K & M Change*		\$ 27,464	(to I-1, Column E, Line 7)
c. Adjusted Test year (a. + b.)		\$ 1,095,196	(to I-1, Column F, Line 7)

* A large item is more than 10% of the test year account balance more than \$1,000.

Explanation and calculations of known and measurable change:

*See work papers and testimony.

II-8(b) Large Items:

Description	Amount	Date in service
N/A		

Summary

	2017 Amount	Pro Forma - Allocations
Canada Corporate Allocations	93,812.13	(5,756.44)
US Corporate Allocations	57,017.50	(938.17)
LU Sub Corp Allocations (Incl 601)	621,971.72	(2,932.13)
Contractual Services	294,929.98	-
	1,067,731.33	(9,626.74)

Detail

		2017 Amount	Pro Forma - Allocations
6011	5010 Labour-Operations-source of supply	372,577.63	
6341	5200 LU US Allocation - Labour	113,077.42	
6343	5010 LABS US Bus labor alloc	1,572.71	
6344	5200 LU US Customer Care - Labor	68,492.32	
6346	5200 LU Canada Allocation - Labour	3,086.71	
6348	5200 APUC Allocation - Labour	11,261.01	
6368	5010 LABS Labor Allocations	8,364.06	
6369	5010 LABS Corp - Labour	9,274.16	
6369	5010 LABS Corporate Service labour allocation	-	
6371	5010 LABS US Corp labor alloc	5,601.25	
6372	5010 LU Corp US labor	597.68	
6373	5010 LU Region labor	15,143.60	
6347	5200 LU Canada Allocation - Admin	16,203.93	(5,223.46)
6349	5200 APUC Allocation - Admin	18,639.01	(4.53)
6368	5200 LABS NonLabor Allocations	13,056.28	-
6369	5200 LABS Corp - Admin	13,926.97	(528.45)
6342	5200 LU US Allocation - Admin	65,734.85	(1,978.89)
6343	5200 LABS US Bus admin alloc	5,817.25	-
6345	5200 LU US Customer Care - Admin	394.11	-
6371	5200 LABS US Corp admin alloc	6,156.32	(938.17)
6372	5200 LU Corp US Admin alloc	1,097.71	(953.24)
6373	5200 LU Region Admin alloc	22,726.37	-
6310	5200 Contractual Services-Engineering	-	
6320	5200 Contract Serv-Accoun	10,076.22	
6330	5200 Contract Serv-Legal	54,717.65	
6350	5200 Contract Serv-Testing-Main-SOS	-	
6350	5200 Contract Serv-Testing-Ops-SOS	20,190.15	
6350	5200 Contract Serv-Testing-Ops-T&D	-	
6350	5200 Contractual Services-Testing	-	
6360	5200 Contract Serv-Other	36,444.82	
6360	5200 Contract Serv-Other-Main-SOS	7,404.12	
6360	5200 Contract Serv-Other-Main-T&D	-	
6360	5200 Contract Serv-Other-Maint-WT	535.86	
6360	5200 Contract Serv-Other-Ops-SOS	102,618.54	

6360	5200 Contract Serv-Other-Ops-T&D	-	
6360	5200 Contract Serv-Other-Ops-WT	2,695.46	
6361	5200 Contractual Svcs-Outside Oper-Ops SOS	60,247.16	
		1,067,731.33	(9,626.74)

Pro Forma -

Payroll Register	Proforma -	Adjusted 2017
Recon	Salary Increase	Amount
-	1,947.94	90,003.63
-	1,359.14	57,438.47
-	33,783.97	652,823.56
-	-	294,929.98
-	37,091.06	1,095,195.65

Pro Forma -

HRIS Payroll	Proforma -	Adjusted 2017		
Recon	Salary Increase	Amount		
	22,689.98	395,267.61	372577.6	-
	6,886.41	119,963.83	113077.4	-
	95.78	1,668.49	1572.71	-
	4,171.18	72,663.50	68492.32	-
	187.98	3,274.69	3086.71	-
	685.80	11,946.81	11261.01	-
	509.37	8,873.43	8364.06	-
	564.80	9,838.96	9274.16	-
	-	-	0	-
	341.12	5,942.37	5601.25	-
	36.40	634.08	597.68	-
	922.25	16,065.85	15143.6	-
		10,980.47	16203.93	-
		18,634.48	18639.01	-
		13,056.28	13056.28	-
		13,398.52	13926.97	-
		63,755.96	65734.85	-
		5,817.25	5817.25	-
		394.11	394.11	-
		5,218.15	6156.32	-
		144.47	1097.71	-
		22,726.37	22726.37	-
		-	0	-
		10,076.22	10076.22	-
		54,717.65	54717.65	-
		-	0	-
		20,190.15	20190.15	-
		-	0	-
		-	0	-
		36,444.82	36444.82	-
		7,404.12	7404.12	-
		-	0	-
		535.86	535.86	-
		102,618.54	102618.5	-

	-	0	-
	2,695.46	2695.46	-
	60,247.16	60247.16	-
	<hr/>		
	37,091.06		
	1,095,195.65		
	<hr/>		

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Division

SCHEDULES - CLASS B RATE/TARIFF CHANGE

II-9 TRANSPORTATION

FOR THE TEST YEAR ENDED: 12/31/2017

This page is supplemental information. It is required to complete Schedule I-1.
References below refer to Schedule I-1.

<u>Line No.</u>	<u>Account No.</u>	<u>Account Name</u>
8.	650	Transportation expense

II-9(a) Transportation expense

List the type of vehicles used by the utility and allocate the percent used for business purposes. For example, is there one vehicle used solely for the utility, or is it used for non-business activities too? Is there a vehicle involved that is part of the Company's Plant in Service and thus is already depreciated?

Vehicle expenses reported using a cost per unit (say 34 cents per mile) have the depreciation factor included. A vehicle which is part of the Plant in Service should show only actual operating and maintenance expenses (oil, gas, repairs, maintenance) excluding insurance. The purpose of this supplemental page is to ensure that vehicle expense will be recorded properly and that vehicle depreciation is not listed twice or totally omitted.

	Year	Amount
	<u>2015</u>	\$ <u>7,234</u>
	<u>2016</u>	\$ <u>12,853</u>
a. Test Year	<u>2017</u>	\$ <u>28,419</u>
b. K & M Change		\$ <u>-</u> (to I-1, Column E, Line 8)
c. Adjusted Test year (a. + b.)		\$ <u>28,419</u> (to I-1, Column F, Line 8)

Explanation and calculations of known and measurable change:

II-9(b) Large Items*:

Description	Amount	Date in service
N/A		

* A large item is more than 10% of the test year account balance and more than \$1,000.

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Division
 SCHEDULES - CLASS B RATE/TARIFF CHANGE
II-10 OTHER PLANT MAINTENANCE
 FOR THE TEST YEAR ENDED: 12/31/2017

This page is supplemental information. It is required to complete Schedule I-1.
 References below refer to Schedule I-1.

Line No.	Account No.	Account Name
9.	642	Rental of equipment

II-10(a) Other plant maintenance

List the amount spent on other plant maintenance for the last two record periods and estimated for the Test Year. Indicate the kinds of expenses included in this account by identifying all large* items. If the Test Year is higher than previous years, indicate the reason for the anticipated increase:

	Year	Amount
	2015	\$ 24,062
	2016	\$ 24,462
a. Test Year	2017	\$ 788
b. K & M Change		\$ - (to I-1, Column E, Line 9)
c. Adjusted Test year (a. + b.)		\$ 788 (to I-1, Column F, Line 9)

* A large item is more than 10% of the test year account balance more than \$1,000.

Explanation and calculations of known and measurable change:

II-10(b) Large Items:

Description	Amount	Date in service

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Division
SCHEDULES - CLASS B RATE/TARIFF CHANGE

II-11 EMPLOYEE PENSIONS AND BENEFITS

FOR THE TEST YEAR ENDED: 12/31/2017

**This page is supplemental information. It is required to complete Schedule I-1.
References below refer to Schedule I-1.**

<u>Line No.</u>	<u>Account No.</u>	<u>Account Name</u>
13.	604	Employee pensions and benefits

Employee pensions and benefits

List the amount spent on Employee's pensions and benefits for the last two record periods and estimate for the Test Year. Indicate the kinds of expenses included in this account by identifying all items by category. For example, Pensions includes such items as ESOPs and IRAs. The "Other" column includes such items as dental, vision, life insurance, etc. Also include the number of employees covered and charged to account 674 and indicate the cost per employee. As applicable, provide information on any qualified pensions offered to employees and documentation, such as actuarial studies, discussing net pension costs as well as current funding status of the utility's projected benefit obligation. If the Test Year amount is higher than previous years, indicate the reason for the anticipated change:

List types of Pensions & Benefits:

<u>Year</u>	\$ <u>Total Amount</u>	\$ <u>Pensions</u>	\$ <u>Health</u>	\$ <u>Other</u>	\$ <u>Amount Capitalized*</u>
-------------	------------------------	--------------------	------------------	-----------------	-------------------------------

Cost per Employee:

<u>Year</u>	\$ <u>Total Amount</u>	\$ <u>Pensions</u>	\$ <u>Health</u>	\$ <u>Other</u>	\$ <u>Amount Capitalized*</u>
-------------	------------------------	--------------------	------------------	-----------------	-------------------------------

Number of Employees covered:

Cost per Employee:

List types of Pensions & Benefits:

<u>Year</u>	\$ <u>Total Amount</u>	\$ <u>Pensions</u>	\$ <u>Health</u>	\$ <u>Other</u>	\$ <u>Amount Capitalized*</u>
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Number of Employees covered:

Cost per Employee:

*(use % on Sch 11-6(a), line 10)

The utilities have no employees. All labor costs are incurred by Liberty Utilities Service Corp., with labor and benefits costs being charged to the utilities on cost-causal bases.

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Division
 SCHEDULES - CLASS B RATE/TARIFF CHANGE
II-12 BAD DEBTS
 FOR THE TEST YEAR ENDED: 12/31/2017

**This page is supplemental information. It is required to complete Schedule I-1.
 References below refer to Schedule I-1.**

<u>Line No.</u>	<u>Account No.</u>	<u>Account Name</u>
15.	670	Bad Debts

II-12 Bad debts/Uncollectibles

List the recorded amount the company was unable to collect for the last two years, and estimate the uncollectible amount for the Test Year. If the the Test Year is higher than previous years, indicate the reason for the anticipated increase.

	<u>Year</u>	<u>Amount</u>
	2015	\$ 16,904
	2016	\$ 3,606
a. Test Year	2017	\$ 1,203
b. K & M Change		\$ (to I-1, Column E, Line 15)
c. Adjusted Test year (a. + b.)		\$ 1,203 (to I-1, Column F, Line 15)

Explanation and calculations of known and measurable change:

Adjusted to correspond to requested rates.

II-12(b) Large Items*:

Description	Amount	Date in service
N/A		

* A large item is more than 10% of the test year account balance and more than \$1,000.

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Division
 SCHEDULES - CLASS B RATE/TARIFF CHANGE
II-13 OFFICE SERVICES AND RENTALS
 FOR THE TEST YEAR ENDED: 12/31/2017

**This page is supplemental information. It is required to complete Schedule I-1.
 References below refer to Schedule I-1.**

<u>Line No.</u>	<u>Account No.</u>	<u>Account Name</u>
16.	641	Rental of Building/Real Property

II-13(a) Office services and rentals

List the amount spent on office services and rentals for the last two record periods and estimate for the Test Year. Indicate the kinds of expenses included in this account by identifying all large* items. If the Test Year is higher than previous years, indicate the reason for the anticipated increase:

	Year	Amount	
	2015	\$ 19,103	
	2016	\$ 21,663	
a. Test Year	2017	\$ 20,753	
b. K & M Change		\$ -	(to I-1, Column E, Line 16)
c. Adjusted Test year (a. + b.)		\$ 20,753	(to I-1, Column F, Line 16)

Explanation and calculations of known and measurable change:

*** A large item is more than 10% of the test year account balance and more than \$1,000.**

II-13(b) Large Items:

Description	Amount	Date in service
N/A		

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Division SCHEDULES - CLASS B RATE/TARIFF CHANGE II-14 OFFICE SUPPLIES FOR THE TEST YEAR ENDED: 12/31/2017
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**This page is supplemental information. It is required to complete Schedule I-1.
References below refer to Schedule I-1.**

<u>Line No.</u>	<u>Account No.</u>	<u>Account Name</u>
17.	681	Office supplies & expenses

II-14(a) Office supplies & expenses

List the amount spent on office supplies and expenses for the last two record periods and estimate for the Test Year. Indicate the kinds of expenses included in this account by identifying all large* items. If the Test Year is higher than previous years, indicate the reason for the anticipated increase:

Year	Amount	
_____	\$ _____	
_____	\$ _____	
a. Test Year _____	\$ N/A	
b. K & M Change	\$ -	(to I-1, Column E, Line 17)
c. Adjusted Test year (a. + b.)	\$ -	(to I-1, Column F, Line 17)

Explanation and calculations of known and measurable change:

*** A large item is more than 10% of the test year account balance and more than \$1,000.**

II-14(b) Large Items:

Description	Amount	Date in service
N/A		

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Division
 SCHEDULES - CLASS B RATE/TARIFF CHANGE
II-15 PROFESSIONAL SERVICES
 FOR THE TEST YEAR ENDED: 12/31/2017

This page is supplemental information. It is required to complete Schedule I-1.
 References below refer to Schedule I-1.

<u>Line No.</u>	<u>Account No.</u>	<u>Account Name</u>
18.	682	Professional services

II-15(a) Professional services

List the amount spent on professional services for the last two record periods and estimate for the Test Year. Indicate the kinds of expenses included in this account by identifying all large items*. If the Test Year is higher than previous years, indicate the reason for the anticipated increase:

Year	Amount	
_____	\$ _____	
_____	\$ _____	
a. Test Year	\$ N/A	
b. K & M Change	\$ -	(to I-1, Column E, Line 18)
c. Adjusted Test year (a. + b.)	\$ -	(to I-1, Column F, Line 18)

Explanation and calculations of known and measurable change:

* A large item is more than 10% of the test year account balance and more than \$1,000.

II-15(b) Large Items:

Description	Amount	Date in service
N/A		

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Division

SCHEDULES - CLASS B RATE/TARIFF CHANGE

II-16 INSURANCE

FOR THE TEST YEAR ENDED: 12/31/2017

This page is supplemental information. It is required to complete Schedule I-1.**References below refer to Schedule I-1.**

<u>Line No.</u>	<u>Account No.</u>	<u>Account Name</u>
19.	656-657	Insurance

Insurance

List the amount spent on insurance for the last two record periods and estimate for the Test Year. Indicate the kinds of expenses included in this account by identifying all large items*. If the Test Year is higher than previous years, indicate the reason for the anticipated increase:

	<u>Year</u>	<u>Amount</u>	
	<u>2015</u>	\$ <u>8,123</u>	
	<u>2016</u>	\$ <u>7,511</u>	
a. Test Year	<u>2017</u>	\$ <u>8,878</u>	
b. K & M Change		\$ <u>-</u>	(to I-1, Column E, Line 19)
c. Adjusted Test year (a. + b.)		\$ <u>8,878</u>	(to I-1, Column F, Line 19)

Types of insurance:

<u>\$</u>	<u>Year</u>	<u>Total amount</u>	<u>Period Covered</u>	<u>Type</u>	<u>Company</u>
<u>\$</u>	<u>Year</u>	<u>Total amount</u>	<u>Period Covered</u>	<u>Type</u>	<u>Company</u>
<u>\$</u>	<u>Year</u>	<u>Total amount</u>	<u>Period Covered</u>	<u>Type</u>	<u>Company</u>

Explanation and calculations of known and measurable change:

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Division
SCHEDULES - CLASS B RATE/TARIFF CHANGE

II-17 REGULATORY EXPENSE

FOR THE TEST YEAR ENDED: 12/31/2017

This page is supplemental information. It is required to complete Schedule I-1.
References below refer to Schedule I-1.

Line No.	Account No.	Account Name
20.	666	Regulatory (Rate Case) Expense

II-17(a) Regulatory commission expense

List the amount spent on rate case expense for the last two years and for the Test Year. Typically, the commission separates rate case expense from the revenue requirement and allows recovery through a surcharge. The known and measurable adjustment would decrease this expense to zero in this case. In any event, if the applicant does not file every year, the expense must be amortized over the time between filings and only one year's worth should be charged to customers. Record Commission filing fees or fees to consultants, attorneys, etc. in formal and informal rate cases, complaints, or other dealings with the Commission, which are not reported under Professional Services. Indicate the kinds of expenses included in this account by identifying all large* items. If the Test Year is higher than previous years, indicate the reason for the anticipated increase:

Year	Amount	
_____	\$ _____	
_____	\$ _____	
a. Test Year	\$ _____	
b. K & M Change	\$ 124,295	(to I-1, Column E, Line 20 - see instructions above)
c. Adjusted Test year (a. + b.)	\$ 124,295	(to I-1, Column F, Line 20 - see instructions above)

Explanation and calculations of known and measurable change:

* A large item is more than 10% of the test year account balance and more than \$1,000 .

II-17(b) Large Items:

Description	Amount	Date in service

Computation of Allocated RC Expense

Total Rate Case Expense	\$ 400,000
Amortation Period (years)	2
Annual Amortization	\$ 200,000
Allocation Factor	0.62148
Allocated Rate Case Expense	\$ 124,295

	Water	Wtd Factor	Sewer	Wtd Factor
Rate Base	\$ 6,323,832	0.19621	#####	0.13712
O&M and A&G Expenses	\$ 1,455,803	0.18698	#####	0.14636
Customer Counts	3,021	0.23829	1,205	0.09505
		0.62148		0.37853

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Division
SCHEDULES - CLASS B RATE/TARIFF CHANGE

II-18 REGULATORY EXPENSE

FOR THE TEST YEAR ENDED: 12/31/2017

**This page is supplemental information. It is required to complete Schedule I-1.
References below refer to Schedule I-1.**

Line No.	Account No.	Account Name
21.	666-667	Regulatory commission expense

II-18(a) Regulatory commission expense

List the amount spent on regulatory commission expense for the two record periods and for the Test Year. Include TCEQ inspection fees or permit fees, and other regulatory expense. Do not include the regulatory assessment; this is a pass through expense. Indicate the kinds of expenses included in this account by identifying all large* items. If the Test Year is higher than previous years, indicate the reason for the anticipated increase:

	Year	Amount
	2015	\$ 49,704
	2016	\$ 56,058
a. Test Year	2017	\$ 91,443
b. K & M Change*		\$ (91,443)
c. Adjusted Test year (a. + b.)		\$ -

Explanation and calculations of known and measurable change:

(to I-1, Column E, Line 21 - see instructions above)

(to I-1, Column F, Line 21 - see instructions above)

* Remove non-recurring and/or non-recoverable expense

* A large item is more than 10% of the test year account balance and more than \$1,000.

II-18 (b) Large Items:

Description	Amount	Date in service

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Division

SCHEDULES - CLASS B RATE/TARIFF CHANGE

II-19 MISCELLANEOUS EXPENSE

FOR THE TEST YEAR ENDED: 12/31/2017

This page is supplemental information. It is required to complete Schedule I-1.
References below refer to Schedule I-1.

<u>Line No.</u>	<u>Account No.</u>	<u>Account Name</u>
22.	675	Miscellaneous

II-19 (a) Miscellaneous expense

List the amount spent on general miscellaneous for the last two record periods and for the Test Year. Indicate the kinds of expenses included in this account by identifying all large* items. If the Test Year is higher than previous years, indicate the reason for the anticipated increase:

	Year	Amount
	<u>2015</u>	\$ <u>222,440</u>
	<u>2016</u>	\$ <u>226,181</u>
a. Test Year	<u>2017</u>	\$ <u>3,416</u>
b. K & M Change		\$ <u>-</u> (to I-1, Column E, Line 22 - see instructions above)
c. Adjusted Test year (a. + b.)		\$ <u>3,416</u> (to I-1, Column F, Line 22 - see instructions above)

Explanation and calculations of known and measurable change:

* A large item is more than 10% of the test year account balance.

II-19 (b) Large Items:

Description	Amount	Date in service
N/A		

W - III Rate Base

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Division SCHEDULES - CLASS B RATE/TARIFF CHANGE SECTION III RATE BASE INSTRUCTIONS

Section III provides working tables to allow the calculation of rate base and return on rate base.

Instructions for Section III

- 1 Complete Schedules III-3 through III-9 as they apply to your company.**
- 2 Transfer resulting year end balances (last line of each table) to Schedule III-2.**
- 3 Complete Schedule III-1**

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Division
SCHEDULES - CLASS B RATE/TARIFF CHANGE

III-1 REQUESTED RETURN
FOR TEST YEAR ENDED: 12/31/2017

RETURN ON RATE BASE:

Line No.		
1	Test year end rate base (from III-2, Line 16)	\$ 6,323,832
2	Requested ROR (Col G, Line 7 below)	9.10%
3	Return on rate base (Line 1 x Line 2)	\$ 575,469

Rate of Return:

A	B	C	D	E	F	G
Line No.	Description	Amount	Percentage	Rate	Reference	Weighted Average Rate
			Proposed - See Testimony			$G=(E \times F)$
4.	Equity (Rate base less Line 5, Column D)	N/A	70.00%	10.60%	Col E = Requested return on equity	7.42%
5.	Long Term Debt and Advances from associated companies from Schedule III-6	N/A	30.00%	5.60%	Col E = From Sch. III-6, Column H, Line 9	1.68%
6.	Total capitalization (Rate Base Sch III-2, Line 16)	N/A				
7.	Return on rate base Col G, Line 6 rounded to nearest 0.01%)				Line 4 + Line 5	9.10%

To Line 2 above

* ROE = Return on Equity

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Division
 SCHEDULES - CLASS B RATE/TARIFF CHANGE
 III-2 RATE BASE SUMMARY
 FOR THE TEST YEAR ENDED: 12/31/2017

Line No.	Description	Amount	Reference (From)
1	Additions:		
2	Utility plant (Original Cost)	\$ 12,772,691	Schedule III-3, Line 24, Col D
3.	Construction work in progress	-	Schedule III-4, Line 5
4.	Materials and supplies	-	Schedule III-4, Line 8
5.	Working cash (capital)	131,675	Schedule III-5, Line 2
6	Prepayments	3,920	Schedule III-4, line 8
7.	Other Additions	-	Add schedule
8	TOTAL ADDITIONS (Add Lines 2 through 6)	\$ 12,908,286	
	Deductions:		
9.	Reserve for depreciation (Accumulated)	\$ (5,497,624)	Schedule III-3, Col F, Line 24
10	Advances for construction	-	Schedule III-8(a), Col F, Line 6
11.	Contributions in aid of construction, net	(25,427)	Schedule III-3, Col G, Line 26
12.	Accumulated deferred income taxes	(649,483)	Schedule III-9(a), Line 3
13.	Excess accumulated deferred income taxes	(402,061)	Schedule III-9(b), Line 3
14	Accumulated deferred investment tax credits	-	Schedule III-9(c), Line 3
15.	Other Deductions	(9,860)	Customer Deposits - See WPs
16	TOTAL DEDUCTIONS (Add lines 9 through 15)	\$ (6,584,454)	
17.	RATE BASE (Line 8, less Line 16)	\$ 6,323,832	

Rate Base before ADIT #####

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Division										Schedule III-3		
SCHEDULES - CLASS B RATE/TARIFF CHANGE										(Provide a schedule for each PWS system)		
III-3 UTILITY PLANT IN SERVICE (NET BOOK VALUE) CALCULATION										Add schedules as needed, provide a summary also		
SUMMARY												
Line No	[A]	[B]	[C]	[D.1]	[D.2]	[D] = [D.1] - [D.2]	Depreciation			[E] = [D]/[C] Annual (\$)	[F] Accumulated (\$ (Reserve))	[G] = [D]-[F] Net Book Value (\$)
	Item	Date of Installation	Service Life (yrs) **	Original Cost when installed \$	Customer CIAC amount	Adjusted Original Cost for Customer CIAC ¹	Time in Service					
							Years in Service	Months	Days			
1	303 Land and Land Rights	Various		\$ 31,455	N/A	\$ 31,455	N/A	N/A	N/A	\$ -	\$ -	\$ 31,455
2	304 Structures and Improvements	Various	30	841,115	N/A	841,115	N/A	N/A	N/A	28,037	(363,490)	477,626
3	307 Wells	Various	50	3,744,094	N/A	3,744,094	N/A	N/A	N/A	74,882	(796,665)	2,947,429
4	309 Supply Mains	Various	5	273,887	N/A	273,887	N/A	N/A	N/A	54,777	(10,965)	262,923
5	310 Power Generation Equipment	Various	20	119,623	N/A	119,623	N/A	N/A	N/A	5,981	(28,635)	90,988
6	311 Pumping Equipment	Various	10	1,096,372	N/A	1,096,372	N/A	N/A	N/A	109,637	(422,193)	674,179
7	320 Water Treatment Equipment	Various	30	112,605	N/A	112,605	N/A	N/A	N/A	3,754	(25,203)	87,403
8	320 1 Water Treatment Plants	Various	30	8,801	N/A	8,801	N/A	N/A	N/A	293	(929)	7,872
9	320 2 Solution Chemical Feeder	Various	5	138,281	N/A	138,281	N/A	N/A	N/A	27,656	(28,047)	110,234
10	330 1 Distribution Reserv - Storage Tanks	Various	50	580,209	N/A	580,209	N/A	N/A	N/A	11,604	(226,722)	353,487
11	330 2 Distribution Reserv - Pressure Tanks	Various	20	150,200	N/A	150,200	N/A	N/A	N/A	7,510	(113,755)	36,445
12	331 Transmission & Distribution Mains	Various	50	2,941,853	N/A	2,941,853	N/A	N/A	N/A	58,837	(1,516,313)	1,425,540
13	333 Services	Various	20	500,253	N/A	500,253	N/A	N/A	N/A	25,013	(332,029)	168,224
14	334 Meters and Meter Installations	Various	20	506,839	N/A	506,839	N/A	N/A	N/A	25,342	(201,611)	305,228
15	335 Hydrants	Various	50	65,030	N/A	65,030	N/A	N/A	N/A	1,301	(13,028)	52,002
16	339 Other Plant & Miscellaneous Equip	Various	15	753,299	N/A	753,299	N/A	N/A	N/A	50,220	(684,488)	68,811
17	340 Office Furniture & Equipment	Various	10	256,741	N/A	256,741	N/A	N/A	N/A	25,674	(217,941)	38,800
18	340 1 Computers & Software	Various	5	142,060	N/A	142,060	N/A	N/A	N/A	28,412	(23,089)	118,972
19	341 Transportation Equipment	Various	5	242,598	N/A	242,598	N/A	N/A	N/A	48,520	(218,999)	23,599
20	343 Tools, Shop, & Garage Equip	Various	15	112,637	N/A	112,637	N/A	N/A	N/A	7,509	(89,121)	23,517
21	345 Power Operated Equipment	Various	15	115,033	N/A	115,033	N/A	N/A	N/A	7,669	(96,156)	18,877
22	346 Communications Equipment	Various	10	39,704	N/A	39,704	N/A	N/A	N/A	3,970	(88,247)	(48,544)
23												
24	Sub-Total -- Plant in Service	Various		\$ 12,772,691						\$ 606,599	\$ (5,497,624)	\$ 7,275,067
25				To Sch III-2, Line 2							To Sch III-2, line 9	
26	Contributions in Aid of Const	Various		(38,172)	N/A	N/A	N/A	N/A	N/A	(1,251)	12,745	(25,427)
27												To Sch III-2, Line 11
28	Excess Accumulated Deferred Income Taxes	Various	25 76 *	(402,061)						(15,608)	-	(402,061)
29												To Sch III-2, Line 13
30	Total			\$ 12,332,458						\$ 589,740	\$ (5,484,879)	\$ 6,847,580

* Computed average remaining life. See workpapers.

Add detailed workpapers if necessary to support this Schedule.

¹ Any amount paid for an item that was not incurred by the utility, such as by a customer, is deducted from the original cost. The adjusted original cost amount here, Column D-2, labeled "Adjusted Original Cost for Customer CIAC". Column D-2 will then be depreciated and the net book value will be calculated (ColumnG). For an item with the entire amount of its original cost paid for by customer(s), Columns D-2, E, F and G would be zero See Schedule III-8 for developer CIAC

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Division SCHEDULES - CLASS B RATE/TARIFF CHANGE III-3 - HR UTILITY PLANT IN SERVICE (NET BOOK VALUE) CALCULATION HOLLEY VALLEY RANCH											Schedule III-3 - HR		
Line No.	[A]	[B]	[C]		[D.1]	[D.2]	[D]= [D.1] - [D.2]	Depreciation					
	Item	Date of Installation	Service Life (yrs) **		Original Cost when installed \$	Customer CIAC amount	Adjusted Original Cost for Customer CIAC¹	Time in Service			[E] = [D]/[C] Annual (\$)	[F] Accumulated (\$ (Reserve)	[G] = [D]-[F] Net Book Value (\$)
								Years in Service	Months	Days			
1	303 Land and Land Rights	Various			\$ 18,805	N/A	N/A	N/A	N/A	N/A	\$ -	\$ -	\$ 18,805
2	304 Structures and Improvements	Various	30		310,602	N/A	N/A	N/A	N/A	N/A	10,353	(187,289)	123,314
3	307 Wells	Various	50		1,079,489	N/A	N/A	N/A	N/A	N/A	21,590	(414,318)	665,171
4	309 Supply Mains	Various	5		-	N/A	N/A	N/A	N/A	N/A	-	-	-
5	310 Power Generation Equipment	Various	20		-	N/A	N/A	N/A	N/A	N/A	-	(1,523)	(1,523)
6	311 Pumping Equipment	Various	10		664,360	N/A	N/A	N/A	N/A	N/A	66,436	(244,172)	420,188
7	320 Water Treatment Equipment	Various	30		44,078	N/A	N/A	N/A	N/A	N/A	1,469	(13,273)	30,805
8	320.1 Water Treatment Plants	Various	30		-	N/A	N/A	N/A	N/A	N/A	-	-	-
9	320.2 Solution Chemical Feeder	Various	5		71,892	N/A	N/A	N/A	N/A	N/A	14,378	(14,378)	57,513
10	330.1 Distribution Reserv - Storage Tanks	Various	50		285,222	N/A	N/A	N/A	N/A	N/A	5,704	(105,348)	179,874
11	330 2 Distribution Reserv - Pressure Tanks	Various	20		50,781	N/A	N/A	N/A	N/A	N/A	2,539	(31,226)	19,555
12	331 Transmission & Distribution Mains	Various	50		1,592,402	N/A	N/A	N/A	N/A	N/A	31,848	(980,774)	611,628
13	333 Services	Various	20		351,491	N/A	N/A	N/A	N/A	N/A	17,575	(231,075)	120,416
14	334 Meters and Meter Installations	Various	20		99,499	N/A	N/A	N/A	N/A	N/A	4,975	(49,747)	49,752
15	335 Hydrants	Various	50		18,015	N/A	N/A	N/A	N/A	N/A	360	(3,625)	14,390
16	339 Other Plant & Miscellaneous Equip	Various	15		361,360	N/A	N/A	N/A	N/A	N/A	24,091	(354,519)	6,841
17	340 Office Furniture & Equipment	Various	10		150,052	N/A	N/A	N/A	N/A	N/A	15,005	(129,249)	20,803
18	340.1 Computers & Software	Various	5		78,936	N/A	N/A	N/A	N/A	N/A	15,787	(14,551)	64,385
19	341 Transportation Equipment	Various	5		187,339	N/A	N/A	N/A	N/A	N/A	37,468	(163,741)	23,599
20	343 Tools, Shop, & Garage Equip	Various	15		78,587	N/A	N/A	N/A	N/A	N/A	5,239	(64,110)	14,478
21	345 Power Operated Equipment	Various	15		90,452	N/A	N/A	N/A	N/A	N/A	6,030	(71,575)	18,877
22	346 Communications Equipment	Various	10		5,994	N/A	N/A	N/A	N/A	N/A	599	(26,929)	(20,935)
23													
24	Sub-Total -- Plant in Service	Various			\$ 5,539,357						\$ 281,448	\$ (3,101,421)	\$ 2,437,936
25													
26	Contributions in Aid of Const	Various			(5,504)	N/A	N/A	N/A	N/A	N/A	(168)	2,010	(3,494)
27	Total				\$ 5,533,853						\$ 281,280	\$ (3,099,411)	\$ 2,434,442

SUPPORTING SCHEDULES

Work papers

RECAP SCHEDULE

Schedule III-3

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Division SCHEDULES - CLASS B RATE/TARIFF CHANGE III-3 - BE UTILITY PLANT IN SERVICE (NET BOOK VALUE) CALCULATION BIG EDDY											Schedule III-3 - BE		
Line No.	[A]	[B]	[C]		[D.1]	[D.2]	[D]=[D.1] - [D.2]	Depreciation					
	Item	Date of Installation	Service Life (yrs) **		Original Cost when installed \$	Customer CIAC amount	Adjusted Original Cost for Customer CIAC ¹	Time in Service			[E] = [D]/[C] Annual (\$)	[F] Accumulated (\$) (Reserve)	[G] = [D]-[F] Net Book Value (\$)
								Years in Service	Months	Days			
1	303. Land and Land Rights	Various			\$ 3,650	N/A	N/A	N/A	N/A	N/A	\$ -	\$ -	\$ 3,650
2	304 Structures and Improvements	Various	30		207,318	N/A	N/A	N/A	N/A	N/A	6,911	(68,083)	139,235
3	307 Wells	Various	50		1,444,882	N/A	N/A	N/A	N/A	N/A	28,898	(244,911)	1,199,971
4	309. Supply Mains	Various	5		17,075	N/A	N/A	N/A	N/A	N/A	3,415	(1,481)	15,594
5	310: Power Generation Equipment	Various	20		-	N/A	N/A	N/A	N/A	N/A	-	-	-
6	311 Pumping Equipment	Various	10		232,756	N/A	N/A	N/A	N/A	N/A	23,276	(95,620)	137,136
7	320 Water Treatment Equipment	Various	30		35,019	N/A	N/A	N/A	N/A	N/A	1,167	(1,610)	33,409
8	320.1. Water Treatment Plants	Various	30		8,801	N/A	N/A	N/A	N/A	N/A	293	(929)	7,872
9	320.2. Solution Chemical Feeder	Various	5		25,120	N/A	N/A	N/A	N/A	N/A	5,024	(5,024)	20,096
10	330.1: Distribution Reserv - Storage Tanks	Various	50		839	N/A	N/A	N/A	N/A	N/A	17	(68)	770
11	330.2 Distribution Reserv - Pressure Tanks	Various	20		65,905	N/A	N/A	N/A	N/A	N/A	3,295	(62,782)	3,123
12	331. Transmission & Distribution Mains	Various	50		836,817	N/A	N/A	N/A	N/A	N/A	16,736	(418,216)	418,601
13	333: Services	Various	20		109,207	N/A	N/A	N/A	N/A	N/A	5,460	(76,099)	33,107
14	334: Meters and Meter Installations	Various	20		326,003	N/A	N/A	N/A	N/A	N/A	16,300	(111,019)	214,983
15	335: Hydrants	Various	50		38,998	N/A	N/A	N/A	N/A	N/A	780	(7,800)	31,199
16	339. Other Plant & Miscellaneous Equip	Various	15		263,191	N/A	N/A	N/A	N/A	N/A	17,546	(210,905)	52,286
17	340: Office Furniture & Equipment	Various	10		85,113	N/A	N/A	N/A	N/A	N/A	8,511	(75,079)	10,034
18	340 I: Computers & Software	Various	5		38,135	N/A	N/A	N/A	N/A	N/A	7,627	(8,538)	29,597
19	341: Transportation Equipment	Various	5		55,259	N/A	N/A	N/A	N/A	N/A	11,052	(55,259)	-
20	343: Tools, Shop, & Garage Equip	Various	15		32,898	N/A	N/A	N/A	N/A	N/A	2,193	(24,709)	8,189
21	345 Power Operated Equipment	Various	15		24,581	N/A	N/A	N/A	N/A	N/A	1,639	(24,581)	-
22	346. Communications Equipment	Various	10		-	N/A	N/A	N/A	N/A	N/A	-	(27,879)	(27,879)
23													
24	Sub-Total -- Plant in Service	Various			\$ 3,851,566						\$ 160,140	\$ (1,520,592)	\$ 2,330,974
25													
26	Contributions in Aid of Const	Various			(32,668)	N/A	N/A	N/A	N/A	N/A	(1,083)	10,735	(21,933)
27	Total				\$ 3,818,898						\$ 159,058	\$ (1,509,857)	\$ 2,309,041

SUPPORTING SCHEDULES
Work papers

RECAP SCHEDULE
Schedule III-3

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Division SCHEDULES - CLASS B RATE/TARIFF CHANGE III-3 - PS UTILITY PLANT IN SERVICE (NET BOOK VALUE) CALCULATION PINEY SHORES											Schedule III-3 - PS		
Line No.	[A]	[B]	[C]		[D.1]	[D.2]	[D]=[D.1] - [D.2]	Depreciation					
	Item	Date of Installation	Service Life (yrs) **		Original Cost when installed \$	Customer CIAC amount	Adjusted Original Cost for Customer CIAC ¹	Time in Service			[E] = [D]/[C] Annual (\$)	[F] Accumulated (\$ (Reserve)	[G] = [D]-[F] Net Book Value (\$)
								Years in Service	Months	Days			
1	303: Land and Land Rights	Various			\$ 6,500	N/A	N/A	N/A	N/A	N/A	\$ -	\$ -	\$ 6,500
2	304: Structures and Improvements	Various	30		154,389	N/A	N/A	N/A	N/A	N/A	5,146	(54,983)	99,406
3	307: Wells	Various	50		729,200	N/A	N/A	N/A	N/A	N/A	14,584	(93,637)	635,563
4	309: Supply Mains	Various	5		2,195	N/A	N/A	N/A	N/A	N/A	439	(816)	1,380
5	310: Power Generation Equipment	Various	20		119,623	N/A	N/A	N/A	N/A	N/A	5,981	(27,112)	92,511
6	311: Pumping Equipment	Various	10		147,462	N/A	N/A	N/A	N/A	N/A	14,746	(53,239)	94,223
7	320: Water Treatment Equipment	Various	30		13,129	N/A	N/A	N/A	N/A	N/A	438	(4,344)	8,786
8	320.1: Water Treatment Plants	Various	30		-	N/A	N/A	N/A	N/A	N/A	-	-	-
9	320.2: Solution Chemical Feeder	Various	5		17,326	N/A	N/A	N/A	N/A	N/A	3,465	(3,465)	13,861
10	330.1: Distribution Reserv - Storage Tanks	Various	50		112,969	N/A	N/A	N/A	N/A	N/A	2,259	(65,617)	47,352
11	330.2: Distribution Reserv - Pressure Tanks	Various	20		26,648	N/A	N/A	N/A	N/A	N/A	1,332	(12,881)	13,767
12	331: Transmission & Distribution Mains	Various	50		312,279	N/A	N/A	N/A	N/A	N/A	6,246	(70,812)	241,467
13	333: Services	Various	20		39,556	N/A	N/A	N/A	N/A	N/A	1,978	(24,854)	14,701
14	334: Meters and Meter Installations	Various	20		19,152	N/A	N/A	N/A	N/A	N/A	958	(10,419)	8,733
15	335: Hydrants	Various	50		-	N/A	N/A	N/A	N/A	N/A	-	-	-
16	339: Other Plant & Miscellaneous Equip	Various	15		65,319	N/A	N/A	N/A	N/A	N/A	4,355	(60,385)	4,933
17	340: Office Furniture & Equipment	Various	10		8,883	N/A	N/A	N/A	N/A	N/A	888	(5,804)	3,079
18	340.1: Computers & Software	Various	5		11,398	N/A	N/A	N/A	N/A	N/A	2,280	-	11,398
19	341 Transportation Equipment	Various	5		-	N/A	N/A	N/A	N/A	N/A	-	-	-
20	343: Tools, Shop, & Garage Equip	Various	15		626	N/A	N/A	N/A	N/A	N/A	42	(256)	370
21	345: Power Operated Equipment	Various	15		-	N/A	N/A	N/A	N/A	N/A	-	-	-
22	346 Communications Equipment	Various	10		3,869	N/A	N/A	N/A	N/A	N/A	387	(13,882)	(10,013)
23													
24	Sub-Total -- Plant in Service	Various			\$ 1,790,522						\$ 65,523	\$ (502,507)	\$ 1,288,015
25													
26	Contributions in Aid of Const.	Various			-	N/A	N/A	N/A	N/A	N/A	-	-	-
27	Total				\$ 1,790,522						\$ 65,523	\$ (502,507)	\$ 1,288,015

SUPPORTING SCHEDULES
Work papers

RECAP SCHEDULE
Schedule III-3

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Division SCHEDULES - CLASS B RATE/TARIFF CHANGE III-3 - HC UTILITY PLANT IN SERVICE (NET BOOK VALUE) CALCULATION HILL COUNTRY										Schedule III-3 - HC			
Line No.	[A]	[B]	[C]		[D.1]	[D.2]	[D]=[D.1]-[D.2]	Depreciation					
	Item	Date of Installation	Service Life (yrs) **		Original Cost when installed \$	Customer CIAC amount	Adjusted Original Cost for Customer CIAC ¹	Time in Service			[E] = [D]/[C] Annual (\$)	[F] Accumulated (\$ (Reserve))	[G] = [D]-[F] Net Book Value (\$)
								Years in Service	Months	Days			
1	303. Land and Land Rights	Various			\$ 2,500	N/A	N/A	N/A	N/A	N/A	\$ -	\$ -	\$ 2,500
2	304. Structures and Improvements	Various	30		168,806	N/A	N/A	N/A	N/A	N/A	5,627	(53,134)	115,672
3	307. Wells	Various	50		490,524	N/A	N/A	N/A	N/A	N/A	9,810	(43,800)	446,724
4	309: Supply Mains	Various	5		254,617	N/A	N/A	N/A	N/A	N/A	50,923	(8,667)	245,950
5	310. Power Generation Equipment	Various	20		-	N/A	N/A	N/A	N/A	N/A	-	-	-
6	311: Pumping Equipment	Various	10		51,795	N/A	N/A	N/A	N/A	N/A	5,179	(29,163)	22,632
7	320 Water Treatment Equipment	Various	30		20,378	N/A	N/A	N/A	N/A	N/A	679	(5,976)	14,402
8	320.1: Water Treatment Plants	Various	30		-	N/A	N/A	N/A	N/A	N/A	-	-	-
9	320.2. Solution Chemical Feeder	Various	5		23,944	N/A	N/A	N/A	N/A	N/A	4,789	(5,180)	18,764
10	330.1 Distribution Reserv - Storage Tanks	Various	50		181,179	N/A	N/A	N/A	N/A	N/A	3,624	(55,689)	125,491
11	330.2: Distribution Reserv - Pressure Tanks	Various	20		6,866	N/A	N/A	N/A	N/A	N/A	343	(6,866)	-
12	331: Transmission & Distribution Mains	Various	50		200,356	N/A	N/A	N/A	N/A	N/A	4,007	(46,510)	153,845
13	333. Services	Various	20		-	N/A	N/A	N/A	N/A	N/A	-	-	-
14	334. Meters and Meter Installations	Various	20		62,185	N/A	N/A	N/A	N/A	N/A	3,109	(30,425)	31,760
15	335. Hydrants	Various	50		8,017	N/A	N/A	N/A	N/A	N/A	160	(1,603)	6,413
16	339: Other Plant & Miscellaneous Equip	Various	15		63,429	N/A	N/A	N/A	N/A	N/A	4,229	(58,678)	4,751
17	340: Office Furniture & Equipment	Various	10		12,692	N/A	N/A	N/A	N/A	N/A	1,269	(7,808)	4,884
18	340.1: Computers & Software	Various	5		13,591	N/A	N/A	N/A	N/A	N/A	2,718	-	13,591
19	341: Transportation Equipment	Various	5		-	N/A	N/A	N/A	N/A	N/A	-	-	-
20	343: Tools, Shop, & Garage Equip	Various	15		526	N/A	N/A	N/A	N/A	N/A	35	(46)	480
21	345: Power Operated Equipment	Various	15		-	N/A	N/A	N/A	N/A	N/A	-	-	-
22	346: Communications Equipment	Various	10		29,841	N/A	N/A	N/A	N/A	N/A	2,984	(19,557)	10,284
23													
24	Sub-Total -- Plant in Service	Various			\$ 1,591,245						\$ 99,487	\$ (373,102)	\$ 1,218,143
25													
26	Contributions in Aid of Const.	Various			-	N/A	N/A	N/A	N/A	N/A	-	-	-
27	Total				\$ 1,591,245						\$ 99,487	\$ (373,102)	\$ 1,218,143

SUPPORTING SCHEDULES
Work papers

RECAP SCHEDULE
Schedule III-3

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Division
 SCHEDULES - CLASS B RATE/TARIFF CHANGE
III-3(a) UTILITY PLANT IN SERVICE-RECONCILIATION TO PRIOR CASE
 FOR TEST YEAR ENDED: 12/31/2017

ORIGINAL COST DATA

A Line No	B Description	C Amount	D Amount
1.	Beginning Gross Plant balance - (from previous rate case)	Must match previous rate case	\$ 6,155,604.00
2.	Plant additions after previous rate case		
	301	\$ -	
	302	\$ -	
	303	\$ 15,185.46	
	304	\$ 540,448.24	
	305	\$ -	
	306	\$ -	
	307	\$ 2,568,530.01	
	308	\$ -	
	309	\$ 255,717.27	
	310	\$ 116,280.55	
	311	\$ 826,687.10	
	320	\$ 88,719.32	
	320.1	\$ 8,800.79	
	320.2	\$ 138,281.25	
	330	\$ -	
	330.1	\$ 242,504.26	
	330.2	\$ 20,821.00	
	331	\$ 826,881.65	
	333	\$ 62,272.24	
	334	\$ 422,266.54	
	335	\$ 2,787.78	
	336	\$ -	
	339	\$ 68,973.64	
	340	\$ 114,229.67	
	340.1	\$ 142,060.22	
	341	\$ 116,160.91	
	342	\$ -	
	343	\$ 89,461.14	
	344	\$ -	
	345	\$ 20,142.38	
	346	\$ (6,494.95)	
	347	\$ -	
	348	\$ -	
3	Total additions (add line 11 through 25, Col C)		\$ 6,680,716.47
4	Test year plant retirements after previous rate case		
	301	\$ -	
	302	\$ -	
	303	\$ -	
	304	\$ 11,548.76	
	305	\$ -	
	306	\$ -	
	307	\$ -	
	308	\$ -	
	309	\$ -	
	310	\$ -	
	311	\$ 30,433.65	
	320	\$ 5,242.47	
	320.1	\$ -	
	320.2	\$ -	
	330	\$ -	
	330.1	\$ 8,552.34	
	330.2	\$ -	
	331	\$ 94.25	
	333	\$ 2,377.92	
	334	\$ 5,329.68	
	335	\$ -	
	336	\$ -	
	339	\$ -	
	340	\$ 50.72	
	340.1	\$ -	
	341	\$ -	
	342	\$ -	
	343	\$ -	
	344	\$ -	
	345	\$ -	
	346	\$ -	
	347	\$ -	
	348	\$ -	
5	Total retirements (add line 35 through 50, Col C)		\$ 63,629.79
6	Ending balance (line 1 + line 11 - line 21)	Equals as III-3, Column D, line 50	\$ 12,772,690.68

Diff to III-3 PIS Total \$ -

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Divisio
 SCHEDULES - CLASS B RATE/TARIFF CHANGE
 III-3(a) - HR UTILITY PLANT IN SERVICE-RECONCILIATION TO PRIOR CASE
 FOR TEST YEAR ENDED: 12/31/2017

ORIGINAL COST DATA		HOLLEY RANCH	
A	B	C	D
Line No.	Description	Amount	Amount
1	Beginning Gross Plant balance - (from previous rate case)	Must match previous rate case	\$ 3,810,533.75
2.	Plant additions after previous rate case		
	301	\$ -	
	303	\$ -	
	304	\$ -	
	305	\$ -	
	306	\$ -	
	307	\$ -	
	308	\$ -	
	309	\$ -	
	310	\$ -	
	311	\$ -	
	320	\$ -	
	320.1	\$ -	
	320.2	\$ -	
	330	\$ -	
	330.1	\$ -	
	330.2	\$ 0.00	
	331	\$ -	
	333	\$ -	
	334	\$ -	
	335	\$ -	
	336	\$ -	
	339	\$ -	
	340	\$ -	
	340.1	\$ -	
	341	\$ -	
	342	\$ -	
	343	\$ -	
	344	\$ -	
	345	\$ -	
	346	\$ -	
	347	\$ -	
	348	\$ -	
3	Total additions (add line 11 through 25, Col C)		\$ 0.00
4	Test year plant retirements after previous rate case		
	301	Total	
	303	\$ -	
	304	\$ -	
	305	\$ -	
	306	\$ -	
	307	\$ -	
	308	\$ -	
	309	\$ -	
	310	\$ -	
	311	\$ -	
	320	\$ -	
	320.1	\$ 30,312.30	
	320.2	\$ 5,242.47	
	330	\$ -	
	330.1	\$ -	
	330.2	\$ -	
	331	\$ 8,552.34	
	333	\$ -	
	334	\$ -	
	335	\$ -	
	336	\$ 520.55	
	339	\$ -	
	340	\$ -	
	340.1	\$ -	
	341	\$ -	
	342	\$ -	
	343	\$ -	
	344	\$ -	
	345	\$ -	
	346	\$ -	
	347	\$ -	
	348	\$ -	
5	Total retirements (add line 35 through 50, Col C)		\$ 44,627.66
6	Ending balance (line 1 + line 11 - line 21)	Equals as III-3, Column D, line 50	\$ 3,765,906.09

Diff to III-3 - HR PIS Total \$ -

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Divisio
 SCHEDULES - CLASS B RATE/TARIFF CHANGE
 III-3(a) - BE UTILITY PLANT IN SERVICE-RECONCILIATION TO PRIOR CASE
 FOR TEST YEAR ENDED: 12/31/2017

ORIGINAL COST DATA		BIG EDDY	
A	B	C	D
Line No.	Description	Amount	Amount
1.	Beginning Gross Plant balance - (from previous rate case)	Must match previous rate case	\$ 1,484,483.51
2	Plant additions after previous rate case		
	301	\$ -	
	303	\$ -	
	304	\$ -	
	305	\$ -	
	306	\$ -	
	307	\$ -	
	308	\$ (0.00)	
	309	\$ -	
	310	\$ (0.00)	
	311	\$ -	
	320	\$ -	
	320.1	\$ -	
	320.2	\$ -	
	330	\$ 0.00	
	330.1	\$ -	
	330.2	\$ -	
	331	\$ -	
	333	\$ 0.00	
	334	\$ -	
	335	\$ -	
	336	\$ -	
	339	\$ -	
	340	\$ -	
	340.1	\$ (0.00)	
	341	\$ -	
	342	\$ -	
	343	\$ -	
	344	\$ -	
	345	\$ -	
	346	\$ -	
	347	\$ -	
	348	\$ -	
3	Total additions (add line 11 through 25, Col C)		\$ (0.00)
4	Test year plant retirements after previous rate case		
	301	Total	
	303	\$ -	
	304	\$ -	
	305	\$ -	
	306	\$ 11,548.76	
	307	\$ -	
	308	\$ -	
	309	\$ -	
	310	\$ -	
	311	\$ -	
	320	\$ -	
	320.1	\$ 121.35	
	320.2	\$ -	
	330	\$ -	
	330.1	\$ -	
	330.2	\$ -	
	331	\$ -	
	333	\$ -	
	334	\$ 94.25	
	335	\$ 2,377.92	
	336	\$ 4,193.57	
	339	\$ -	
	340	\$ -	
	340.1	\$ -	
	341	\$ 50.72	
	342	\$ -	
	343	\$ -	
	344	\$ -	
	345	\$ -	
	346	\$ -	
	347	\$ -	
	348	\$ -	
5	Total retirements (add line 35 through 50, Col C)		\$ 18,386.57
6	Ending balance (line 1 + line 11 - line 21)	Equals as III-3, Column D, line 50	\$ 1,466,096.94

Diff to III-3 - BE PIS Total \$ -

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Divisio
 SCHEDULES - CLASS B RATE/TARIFF CHANGE
III-3(a) - PS UTILITY PLANT IN SERVICE-RECONCILIATION TO PRIOR CASE
 FOR TEST YEAR ENDED: 12/31/2017

ORIGINAL COST DATA

A Line No.	B Description	C Amount Must match previous rate case	D Amount
1	Beginning Gross Plant balance - (from previous rate case)		\$ 509,041.83
2	Plant additions after previous rate case		
	301	\$ -	
	303	\$ -	
	304	\$ -	
	305	\$ -	
	306	\$ -	
	307	\$ -	
	308	\$ 0.00	
	309	\$ -	
	310	\$ -	
	311	\$ -	
	320	\$ -	
	320 1	\$ -	
	320 2	\$ -	
	330	\$ -	
	330 1	\$ -	
	330 2	\$ -	
	331	\$ -	
	333	\$ -	
	334	\$ -	
	335	\$ -	
	336	\$ -	
	339	\$ -	
	340	\$ -	
	340 1	\$ -	
	341	\$ -	
	342	\$ -	
	343	\$ -	
	344	\$ -	
	345	\$ -	
	346	\$ -	
	347	\$ -	
	348	\$ -	
3	Total additions (add line 11 through 25, Col C)		\$ 0.00
4	Test year plant retirements after previous rate case.		
	301	Total	
	303	\$ -	
	304	\$ -	
	305	\$ -	
	306	\$ -	
	307	\$ -	
	308	\$ -	
	309	\$ -	
	310	\$ -	
	311	\$ -	
	320	\$ -	
	320 1	\$ -	
	320 2	\$ -	
	330	\$ -	
	330 1	\$ -	
	330 2	\$ -	
	331	\$ -	
	333	\$ -	
	334	\$ -	
	335	\$ -	
	336	\$ -	
	339	\$ -	
	340	\$ -	
	340 1	\$ -	
	341	\$ -	
	342	\$ -	
	343	\$ -	
	344	\$ -	
	345	\$ -	
	346	\$ -	
	347	\$ -	
	348	\$ -	
5	Total retirements (add line 35 through 50, Col C)		\$ -
		Equals as III-3, Column D, line 50	
6	Ending balance (line 1 + line 11 - line 21)		\$ 509,041.83

Diff to III-3 PIS - PS Total \$ -

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Divisio
 SCHEDULES - CLASS B RATE/TARIFF CHANGE
III-3(a) - HC UTILITY PLANT IN SERVICE-RECONCILIATION TO PRIOR CASE
 FOR TEST YEAR ENDED 12/31/2017

ORIGINAL COST DATA

A Line No.	B Description	C Amount	D Amount
1	Beginning Gross Plant balance - (from previous rate case)	Must match previous rate case	\$ 351,545.23
2	Plant additions after previous rate case		
	301	\$ -	
	303	\$ -	
	304	\$ -	
	305	\$ -	
	306	\$ -	
	307	\$ -	
	308	\$ -	
	309	\$ -	
	310	\$ -	
	311	\$ -	
	320	\$ -	
	320 1	\$ -	
	320 2	\$ -	
	330	\$ -	
	330 1	\$ -	
	330 2	\$ -	
	331	\$ -	
	333	\$ -	
	334	\$ -	
	335	\$ -	
	336	\$ -	
	339	\$ -	
	340	\$ -	
	340 1	\$ -	
	341	\$ -	
	342	\$ -	
	343	\$ -	
	344	\$ -	
	345	\$ -	
	346	\$ -	
	347	\$ -	
	348	\$ -	
3	Total additions (add line 11 through 25, Col C)		\$ -
4	Test year plant retirements after previous rate case	Total	
	301	\$ -	
	303	\$ -	
	304	\$ -	
	305	\$ -	
	306	\$ -	
	307	\$ -	
	308	\$ -	
	309	\$ -	
	310	\$ -	
	311	\$ -	
	320	\$ -	
	320 1	\$ -	
	320 2	\$ -	
	330	\$ -	
	330 1	\$ -	
	330 2	\$ -	
	331	\$ -	
	333	\$ -	
	334	\$ -	
	335	\$ -	
	336	\$ 615.56	
	339	\$ -	
	340	\$ -	
	340 1	\$ -	
	341	\$ -	
	342	\$ -	
	343	\$ -	
	344	\$ -	
	345	\$ -	
	346	\$ -	
	347	\$ -	
	348	\$ -	
5	Total retirements (add line 35 through 50, Col C)		\$ 615.56
6	Ending balance (line 1 + line 11 - line 21)	Equals as III-3, Column D, line 50	\$ 350,929.67

Diff to III-3 PIS - HC Total \$ -

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Division SCHEDULES - CLASS B RATE/TARIFF CHANGE							Schedule III-3(b)		
III-3(b) ADJUSTMENTS TO TEST YEAR UTILITY PLANT IN SERVICE AND ACCUMULATED DEPRECIATION SUMMARY							(Provide a schedule for each PWS system)		
Line No		Plant-in-Service				Accumulated Depreciation Reserve			
	[A]	[B]	[C]	[D]	[E] = [A]+[B]+[C]	[D]	[E]	[F]	[G] = [D]+[E]+[F]
	Item	PIS Original Cost per Books	Acct 106 Reclass	PTY Plant	Adjusted PIS Original Cost	A/D Original Cost per Books	Acct 106 Reclass	PTY Plant	Adjusted A/D Original Cost
1	303 Land and Land Rights	\$ 31,455	\$ -		\$ 31,455	\$ -	\$ -		\$ -
2	304 Structures and Improvements	734,121	94,994	12,000	841,115	(361,707)	(1,583)	(200)	(363,490)
3	307 Wells	1,927,901	1,559,413	256,780	3,744,094	(778,503)	(15,594)	(2,568)	(796,665)
4	309 Supply Mains	264,024	9,864		273,887	(9,978)	(986)		(10,965)
5	310 Power Generation Equipment	119,623	-		119,623	(28,635)	-		(28,635)
6	311 Pumping Equipment	838,575	97,577	160,220	1,096,372	(409,303)	(4,879)	(8,011)	(422,193)
7	320 Water Treatment Equipment	87,501	25,105		112,605	(24,784)	(418)		(25,203)
8	320 1 Water Treatment Plants	8,801	-		8,801	(929)	-		(929)
9	320 2 Solution Chemical Feeder	138,281	-		138,281	(28,047)	-		(28,047)
10	330 1 Distribution Reserv - Storage Tanks	580,209	-		580,209	(226,722)	-		(226,722)
11	330 2 Distribution Reserv - Pressure Tanks	150,200	-		150,200	(113,755)	-		(113,755)
12	331 Transmission & Distribution Mains	2,912,418	29,436		2,941,853	(1,516,018)	(294)		(1,516,313)
13	333 Services	499,533	720		500,253	(332,011)	(18)		(332,029)
14	334 Meters and Meter Installations	471,509	35,330		506,839	(200,728)	(883)		(201,611)
15	335 Hydrants	65,030	-		65,030	(13,028)	-		(13,028)
16	339 Other Plant & Miscellaneous Equip	753,299	-		753,299	(684,488)	-		(684,488)
17	340 Office Furniture & Equipment	256,741	-		256,741	(217,941)	-		(217,941)
18	340 1 Computers & Software	142,060	-		142,060	(23,089)	-		(23,089)
19	341 Transportation Equipment	242,598	-		242,598	(218,999)	-		(218,999)
20	343 Tools, Shop, & Garage Equip	112,637	-		112,637	(89,121)	-		(89,121)
21	345 Power Operated Equipment	98,233	16,800		115,033	(95,596)	(560)		(96,156)
22	346 Communications Equipment	39,704	-		39,704	(88,247)	-		(88,247)
23	Sub-Total Plant-in-service	\$ 10,474,453	\$ 1,869,238	\$ 429,000	\$ 12,772,691	\$ (5,461,628)	\$ (25,217)	\$ (10,779)	\$ (5,497,624)
24									
25	Contributions-in-aid of construction	(38,172)			(38,172)	12,745			12,745
26									
27	Total	\$ 10,436,281	\$ 1,869,238	\$ 429,000	\$ 12,734,519	\$ (5,448,883)	\$ (25,217)	\$ (10,779)	\$ (5,484,879)

ADJUSTMENTS

[C] Reclassify TY additions not classified.

[D] Post-test year plant See testimony

[E] Depreciation on TY additions not classified (1/2 year convention)

[F] Depreciation on PTYP (1/2 year convention)

SUPPORTING SCHEDULES

Schedule III(b)- HR

Schedule III(b)- BE

Schedule III(b)- PS

Schedule III(b)- HC

RECAP SCHEDULE

Schedule III-3

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Division SCHEDULES - CLASS B RATE/TARIFF CHANGE III-3(b) ADJUSTMENTS TO TEST YEAR UTILITY PLANT IN SERVICE AND ACCUMULATED DEPRECIATION HOLLEY VALLEY RANCH						Schedule III-3(b) - HR			
Line No	Plant-in-Service				Accumulated Depreciation Reserve				
	[A]	[B]	[C]	[D]	[E] = [A]+[B]+[C]	[D]	[E]	[F]	[G] = [D]+[E]+[F]
	Item	PIS Original Cost per Books	Acct 106 Reclass	PTY Plant	Adjusted PIS Original Cost	A/D Original Cost per Books	Acct 106 Reclass	PTY Plant	Adjusted A/D Original Cost
1	303: Land and Land Rights	\$ 18,805	\$ -		\$ 18,805	\$ -	\$ -		\$ -
2	304: Structures and Improvements	281,467	17,135	12,000	310,602	(186,803)	(286)	(200)	(187,289)
3	307: Wells	822,709	-	256,780	1,079,489	(411,750)	-	(2,568)	(414,318)
4	309: Supply Mains	-	-		-	-	-		
5	310: Power Generation Equipment	-	-		-	(1,523)	-		(1,523)
6	311: Pumping Equipment	429,877	74,263	160,220	664,360	(232,448)	(3,713)	(8,011)	(244,172)
7	320: Water Treatment Equipment	44,078	-		44,078	(13,273)	-		(13,273)
8	320 1: Water Treatment Plants	-	-		-	-	-		
9	320.2: Solution Chemical Feeder	71,892	-		71,892	(14,378)	-		(14,378)
10	330 1: Distribution Reserv - Storage Tanks	285,222	-		285,222	(105,348)	-		(105,348)
11	330 2: Distribution Reserv - Pressure Tanks	50,781	-		50,781	(31,226)	-		(31,226)
12	331: Transmission & Distribution Mains	1,584,234	8,168		1,592,402	(980,692)	(82)		(980,774)
13	333: Services	350,771	720		351,491	(231,057)	(18)		(231,075)
14	334: Meters and Meter Installations	73,016	26,483		99,499	(49,085)	(662)		(49,747)
15	335: Hydrants	18,015	-		18,015	(3,625)	-		(3,625)
16	339: Other Plant & Miscellaneous Equip	361,360	-		361,360	(354,519)	-		(354,519)
17	340: Office Furniture & Equipment	150,052	-		150,052	(129,249)	-		(129,249)
18	340 1: Computers & Software	78,936	-		78,936	(14,551)	-		(14,551)
19	341: Transportation Equipment	187,339	-		187,339	(163,741)	-		(163,741)
20	343: Tools, Shop, & Garage Equip	78,587	-		78,587	(64,110)	-		(64,110)
21	345: Power Operated Equipment	73,652	16,800		90,452	(71,015)	(560)		(71,575)
22	346: Communications Equipment	5,994	-		5,994	(26,929)	-		(26,929)
23	Subtotal plant-in-service	\$ 4,966,789	\$ 143,568	\$ 429,000	\$ 5,539,357	\$ (3,085,322)	\$ (5,320)	\$ (10,779)	\$ (3,101,421)
24									
25	Contributions-in-aid of construction	(5,504)			(5,504)	2,010			2,010
26									
27	Total	\$ 4,961,285	\$ 143,568	\$ 429,000	\$ 5,533,853	\$ (3,083,312)	\$ (5,320)	\$ (10,779)	\$ (3,099,411)

ADJUSTMENTS

[C] Reclassify TY additions not classified
[D] Post-test year plant. See testimony.

[E] Depreciation on TY additions not classified (1/2 year convention)
[E] Depreciation on PTYP (1/2 year convention)

SUPPORTING SCHEDULES

Workpapers

RECAP SCHEDULE

Schedule III-3(b)

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Division SCHEDULES - CLASS B RATE/TARIFF CHANGE							Schedule III-3(b) - BE		
III-3(b) ADJUSTMENTS TO TEST YEAR UTILITY PLANT IN SERVICE AND ACCUMULATED DEPRECIATION BIG EDDY									
Line No.		Plant-in-Service				Accumulated Depreciation Reserve			
	[A]	[B]	[C]	[D]	[E] = [A]+[B]+[C]	[D]	[E]	[F]	[G] = [D]+[E]+[F]
	Item	PIS Original Cost per Books	Acct 106 Reclass	Intentionally Left Blank	Adjusted PIS Original Cost	A/D Original Cost per Books	Acct. 106 Reclass	Intentionally Left Blank	Adjusted A/D Original Cost
1	303 Land and Land Rights	\$ 3,650	\$ -		\$ 3,650	\$ -	\$ -		\$ -
2	304 Structures and Improvements	171,299	36,019		207,318	(67,483)	(600)		(68,084)
3	307. Wells	516,403	928,479		1,444,882	(235,626)	(9,285)		(244,911)
4	309 Supply Mains	7,211	9,864		17,075	(495)	(986)		(1,481)
5	310 Power Generation Equipment	-	-		-	-	-		-
6	311. Pumping Equipment	216,726	16,030		232,756	(94,819)	(802)		(95,620)
7	320. Water Treatment Equipment	12,524	22,495		35,019	(1,235)	(375)		(1,610)
8	320.1 Water Treatment Plants	8,801	-		8,801	(929)	-		(929)
9	320.2 Solution Chemical Feeder	25,120	-		25,120	(5,024)	-		(5,024)
10	330.1 Distribution Reserv - Storage Tanks	839	-		839	(68)	-		(68)
11	330.2 Distribution Reserv - Pressure Tanks	65,905	-		65,905	(62,782)	-		(62,782)
12	331. Transmission & Distribution Mains	823,072	13,745		836,817	(418,079)	(137)		(418,216)
13	333. Services	109,207	-		109,207	(76,099)	-		(76,099)
14	334. Meters and Meter Installations	320,495	5,508		326,003	(110,882)	(138)		(111,019)
15	335 Hydrants	38,998	-		38,998	(7,800)	-		(7,800)
16	339. Other Plant & Miscellaneous Equip	263,191	-		263,191	(210,905)	-		(210,905)
17	340. Office Furniture & Equipment	85,113	-		85,113	(75,079)	-		(75,079)
18	340.1 Computers & Software	38,135	-		38,135	(8,538)	-		(8,538)
19	341. Transportation Equipment	55,259	-		55,259	(55,259)	-		(55,259)
20	343. Tools, Shop, & Garage Equip	32,898	-		32,898	(24,709)	-		(24,709)
21	345. Power Operated Equipment	24,581	-		24,581	(24,581)	-		(24,581)
22	346. Communications Equipment	-	-		-	(27,879)	-		(27,879)
23	Subtotal plant-in-service	\$ 2,819,427	\$ 1,032,140	\$ -	\$ 3,851,566	\$ (1,508,270)	\$ (12,323)	\$ -	\$ (1,520,593)
24									
25	Contributions-in-aid of construction	(32,668)			(32,668)	10,735			10,735
26									
27	Total	\$ 2,786,758	\$ 1,032,140	\$ -	\$ 3,818,898	\$ (1,497,535)	\$ (12,323)	\$ -	\$ (1,509,858)

ADJUSTMENTS

[C] Reclassify TY additions not classified.
[D] Intentionally Left Blank

[E] Depreciation on TY additions not classified (1/2 year convention).
[F] Intentionally Left Blank

SUPPORTING SCHEDULES
Workpapers

RECAP SCHEDULE
Schedule III-3(b)

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Division SCHEDULES - CLASS B RATE/TARIFF CHANGE III-3(b) ADJUSTMENTS TO TEST YEAR UTILITY PLANT IN SERVICE AND ACCUMULATED DEPRECIATION PINEY SHORES	Schedule III-3(b) - PS
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Line No.	Item	Plant-in-Service				Accumulated Depreciation Reserve			
		[B]	[C]	[D]	[E] = [A]+[B]+[C]	[D]	[E]	[F]	[G] = [D]+[E]+[F]
		PIS Original Cost per Books	Acct 106 Reclass	Intentionally Left Blank	Adjusted PIS Original Cost	A/D Original Cost per Books	Acct 106 Reclass	Intentionally Left Blank	Adjusted A/D Original Cost
1	303: Land and Land Rights	\$ 6,500	-		\$ 6,500	\$ -	\$ -		\$ -
2	304: Structures and Improvements	118,930	35,459		154,389	(54,392)	(591)		(54,983)
3	307: Wells	98,265	630,935		729,200	(87,328)	(6,309)		(93,637)
4	309: Supply Mains	2,195	-		2,195	(816)	-		(816)
5	310: Power Generation Equipment	119,623	-		119,623	(27,112)	-		(27,112)
6	311: Pumping Equipment	145,433	2,029		147,462	(53,137)	(101)		(53,239)
7	320: Water Treatment Equipment	13,129	-		13,129	(4,344)	-		(4,344)
8	320.1: Water Treatment Plants	-	-		-	-	-		
9	320.2: Solution Chemical Feeder	17,326	-		17,326	(3,465)	-		(3,465)
10	330.1: Distribution Reserv - Storage Tanks	112,969	-		112,969	(65,617)	-		(65,617)
11	330.2: Distribution Reserv - Pressure Tanks	26,648	-		26,648	(12,881)	-		(12,881)
12	331: Transmission & Distribution Mains	312,279	-		312,279	(70,812)	-		(70,812)
13	333: Services	39,556	-		39,556	(24,854)	-		(24,854)
14	334: Meters and Meter Installations	15,813	3,339		19,152	(10,336)	(83)		(10,419)
15	335: Hydrants	-	-		-	-	-		
16	339: Other Plant & Miscellaneous Equip	65,319	-		65,319	(60,385)	-		(60,385)
17	340: Office Furniture & Equipment	8,883	-		8,883	(5,804)	-		(5,804)
18	340.1: Computers & Software	11,398	-		11,398	-	-		
19	341: Transportation Equipment	-	-		-	-	-		
20	343: Tools, Shop, & Garage Equip	626	-		626	(256)	-		(256)
21	345: Power Operated Equipment	-	-		-	-	-		
22	346: Communications Equipment	3,869	-		3,869	(13,882)	-		(13,882)
23	Subtotal plant-in-service	\$ 1,118,761	\$ 671,762	\$ -	\$ 1,790,522	\$ (495,422)	\$ (7,085)	\$ -	\$ (502,507)
24									
25	Contributions-in-aid of construction	-			-	-			
26									
27	Total	\$ 1,118,761	\$ 671,762	\$ -	\$ 1,790,522	\$ (495,422)	\$ (7,085)	\$ -	\$ (502,507)

ADJUSTMENTS

[C] Reclassify TY additions not classified
 [D] Intentionally Left Blank.

[E] Depreciation on TY additions not classified (1/2 year convention)
 [F] Intentionally Left Blank.

SUPPORTING SCHEDULES
 Workpapers

RECAP SCHEDULE
 Schedule III-3(b)

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Division SCHEDULES - CLASS B RATE/TARIFF CHANGE						Schedule III-3(b) - HC			
III-3(b) ADJUSTMENTS TO TEST YEAR UTILITY PLANT IN SERVICE AND ACCUMULATED DEPRECIATION HILL COUNTRY									
Line No.		Plant-in-Service				Accumulated Depreciation Reserve			
	[A]	[B]	[C]	[D]	[E] = [A]+[B]+[C]	[D]	[E]	[F]	[G] = [D]+[E]+[F]
	Item	PIS Original Cost per Books	Acct. 106 Reclass	Intentionally Left Blank	Adjusted PIS Original Cost	A/D Original Cost per Books	Acct. 106 Reclass	Intentionally Left Blank	Adjusted A/D Original Cost
1	303: Land and Land Rights	\$ 2,500	\$ -		\$ 2,500	\$ -	\$ -		\$
2	304: Structures and Improvements	162,425	6,381		168,806	(53,028)	(106)		(53,134)
3	307: Wells	490,524	-		490,524	(43,800)	-		(43,800)
4	309: Supply Mains	254,617	-		254,617	(8,667)	-		(8,667)
5	310: Power Generation Equipment	-	-		-	-	-		
6	311: Pumping Equipment	46,540	5,255		51,795	(28,900)	(263)		(29,163)
7	320: Water Treatment Equipment	17,769	2,609		20,378	(5,933)	(43)		(5,976)
8	320 1: Water Treatment Plants	-	-		-	-	-		
9	320 2: Solution Chemical Feeder	23,944	-		23,944	(5,180)	-		(5,180)
10	330 1: Distribution Reserv - Storage Tanks	181,179	-		181,179	(55,689)	-		(55,689)
11	330.2: Distribution Reserv - Pressure Tanks	6,866	-		6,866	(6,866)	-		(6,866)
12	331: Transmission & Distribution Mains	192,832	7,523		200,356	(46,435)	(75)		(46,510)
13	333: Services	-	-		-	-	-		
14	334 Meters and Meter Installations	62,185	-		62,185	(30,425)	-		(30,425)
15	335: Hydrants	8,017	-		8,017	(1,603)	-		(1,603)
16	339: Other Plant & Miscellaneous Equip	63,429	-		63,429	(58,678)	-		(58,678)
17	340 Office Furniture & Equipment	12,692	-		12,692	(7,808)	-		(7,808)
18	340.1: Computers & Software	13,591	-		13,591	-	-		
19	341: Transportation Equipment	-	-		-	-	-		
20	343: Tools, Shop, & Garage Equip	526	-		526	(46)	-		(46)
21	345 Power Operated Equipment	-	-		-	-	-		
22	346: Communications Equipment	29,841	-		29,841	(19,557)	-		(19,557)
23	Subtotal plant-in-service	\$ 1,569,477	\$ 21,768	\$ -	\$ 1,591,245	\$ (372,615)	\$ (488)	\$ -	\$ (373,102)
24									
25	Contributions-in-aid of construction	-			-	-			
26									
27	Total	\$ 1,569,477	\$ 21,768	\$ -	\$ 1,591,245	\$ (372,615)	\$ (488)	\$ -	\$ (373,102)

ADJUSTMENTS

[C] Reclassify TY additions not classified.

[D] Intentionally Left Blank.

[E] Depreciation on TY additions not classified (1/2 year convention).

[F] Intentionally Left Blank.

SUPPORTING SCHEDULES

Workpapers

RECAP SCHEDULE

Schedule III-3(b)

Sum of 106 Accrual

Row Labels	Swr	Wtr	Total 106 Reclass
Big Eddy			Reference
3040		36,019 18	304 BE
3070		928,478 74	307 BE
3090		9,863 70	309 BE
3110		16,030 21	311 BE
3200		22,495 33	320 BE
3310		13,744 78	331 BE
3340		5,507 63	334 BE
3540	4,717 99		
3710	1,356 30		
3800	26,076 21		
Hill Country			
3040		6,381 08	304 HC
3110		5,254 62	311 HC
3200		2,809 40	320 HC
3310		7,523 27	331 HC
3710	44,707 87		
Holly Ranch			
3040		17,135 27	304 HR
3070		0 00	307 HR
3090		0 00	309 HR
3110		74,262 96	311 HR
3310		8,167 53	331 HR
3330		719 50	333 HR
3340		26,482 97	334 HR
3450		16,800 00	345 HR
3540	8,908 50		
3710	2,898 02		
3800	1,615 75		
Piney Shores			
3040		35,458 81	304 PS
3070		630,934 51	307 PS
3110		2,029 40	311 PS
3340		3,339 03	334 PS
3710	3,885 62		
3800	7,841 59		
Grand Total	102,005.85	1,869,237.92	

PTY -
Byrd/Housekeep
ing Well
Proforma

1/2 Year Accum Depr

	Swr	Wtr	
Big Eddy			
3 33%	-	(600 32)	29,042 74
2 00%	-	(9,284 79)	928,478 74
20 00%	-	(986 37)	9,863 70
10 00%	-	(801 51)	16,030 21
3 33%	-	(374 92)	7,886 32
2 00%	-	(137 45)	12,925 21
5 00%	-	(137 69)	(107,043 87)
3 33%	(78 63)	-	4,717 99
20 00%	(135 63)	-	(23,039 85)
4 00%	(521 52)	-	22,696 14
Hill Country			
3 33%	-	(106 35)	(18,529 92)
10 00%	-	(262 73)	5,254 62
3 33%	-	(43 49)	(11,540 60)
2 00%	-	(75 23)	7,523 27
20 00%	(4,470 79)	-	39,874 09
Holly Ranch			
304 0	3 33%	-	(485 59)
307 0	2 00%	-	(2,567 80)
	20 00%	-	-
311 0	10 00%	-	(11,724 15)
	2 00%	-	(81 68)
	5 00%	-	(17 99)
	5 00%	-	(662 07)
	6 67%	-	(560 00)
	3 33%	(148 44)	-
	20 00%	(289 80)	-
	4 00%	(32 32)	-
Piney Shores			
	3 33%	-	(590 98)
	2 00%	-	(6,309 35)
	10 00%	-	(101 47)
	5 00%	-	(83 48)
	20 00%	(388 56)	-
	4 00%	(156 83)	-
			116 03
			332,841 69
			46,142 38
			378,984 07

Source:
[SL PIS Not Classified and Accruals](#)

System	Sewer	Water	Grand Total	Ref
Big Eddy				
3040		6,976.44	6,976.44	304.0
3070		0.00	0.00	307.0
3090		0.00	0.00	309.0
3200		14,609.01	14,609.01	320.0
3202		7,403.23	7,403.23	320.2
3310		819.57	819.57	331.0
3330		2,049.83	2,049.83	334.0
3340		112,551.50	112,551.50	
3710	24,396.15		24,396.15	
3800	3,380.07		3,380.07	
3910	0.00		0.00	
3930	1,280.43		1,280.43	
Hill Country				
3040		24,911.00	24,911.00	304.00
3070		495,805.87	495,805.87	307.00
3090		226,684.17	226,684.17	309.00
3200		14,150.00	14,150.00	320.00
3202		6,316.33	6,316.33	320.20
3301		81,348.94	81,348.94	
3710	4,833.78		4,833.78	
3800	255.39		255.39	
Holly Ranch				
3040		11,564.41	11,564.41	304.00
3070		166,494.81	166,494.81	307.00
3110		72,236.37	72,236.37	311.00
3200		48,184.46	48,184.46	320.00
3202		16,135.34	16,135.34	320.20
3301		146,790.43	146,790.43	330.10
3310		9,030.90	9,030.90	331.00
3340		2,781.40	2,781.40	334.00
3400		619.99	619.99	340.00
3401		52,325.49	52,325.49	340.10
3630	1,255.37		1,255.37	
3710	7,214.60		7,214.60	
3800	5,522.12		5,522.12	
Piney Shores				
3200		8,413.42	8,413.42	320.00
3202		6,478.57	6,478.57	320.20
3310		1,714.75	1,714.75	331.00
3800	7,725.56		7,725.56	
Grand Total	55,863.47	1,536,396.23	1,592,259.70	

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Division
 SCHEDULES - CLASS B RATE/TARIFF CHANGE
**III-4 AVERAGE CONSTRUCTION WORK IN PROGRESS,
 MATERIALS AND SUPPLIES INVENTORY & PREPAYMENTS**
 FOR THE TEST YEAR ENDED: 12/31/2017

***DO NOT include construction work in progress in rate base, unless the utility meets the requirements of PUC Subst. Rule 24.31C(4).

III-4 AVERAGE CONSTRUCTION WORK IN PROGRESS:

A	B	C
Line No.	Description	Test Year Amount
1.	Beginning balance	N/A
2.	Test year costs added	N/A
3.	Test year construction costs completed	N/A
4.	Ending balance	N/A
5.	Average balance - test year (line 1 plus line 4, divided by 2)	\$ -

Typically zero, to Schedule III-2, Line 3

		Materials & Supplies inventory	Prepaid Expenses
6.	Sum of 12 test year month end balances	\$ -	\$ 42,746
7.	One month prior to the test year, month end balance	\$ -	\$ 8,216
8.	13 Month Average balance (line 6 plus line 7, divided by 13)	\$ -	\$ 3,920

To III-2, Line 4.

To III-2, Line 6.

***DO NOT include construction work in progress in rate base, unless the utility meets the requirements of PUC Subst. Rule 24.31C(4).

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Division
 SCHEDULES FOR CLASS B RATE/TARIFF CHANGE
III-5 WORKING CASH ALLOWANCE CALCULATIONS
 FOR TEST YEAR ENDED: 12/31/2017

1. No working cash allowance is permitted when a utility bills its customers in advance and provides service to flat rate customers only. Sewer connections count for the purposes of this schedule.

2. A utility which has all metered customers and bills monthly shall divide its annual Operating and Maintenance (O&M) expenses (excluding all taxes and depreciation) by 12 if it is a Class B utility, or by 8 if it is a Class C utility filing a Class B package to calculate working cash allowance. An example follows:

	Class B	Class C
1. Annual Expenses	\$70,000	\$70,000
2. Taxes and depreciation	(10,000)	(10,000)
3. Net Expenses (Line 1 - Line 2)	60,000	60,000
4. Working Cash (Line 3 / line 5)	\$5,000	\$7,500
5. Divisor	12	8

A Line No	B Description	Class B		Class C	
		Water	Sewer	Water	Sewer
1	Annual O & M Expenses	\$ 1,580,098			
2	Working Cash (Line 3 / Line 5)	\$ 131,675	-		
3	Divisor	12	12	8	8

From Sch I-1, line 25

To Sch III-2, line 5

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Division
SCHEDULES - CLASS B RATE/TARIFF CHANGE
III-6 LONG TERM DEBT/ NOTES PAYABLE – WATER AND SEWER
FOR THE YEAR ENDED: 12/31/2017

List the following information concerning debt and equity of the utility and attach copies of notes payable used. Round all percentages to two (2) decimal places.

If debt from affiliated interests is allocated to the utility, provide workpapers demonstrating and justifying the allocation.

	(A) Long Term Debt Name of Bank/Lender	(B) Date of Issue	(C) Date of Maturity	(D) Original Amount of Loan	(E) Outstanding or Unpaid Balance- End of Test Year	(F) Interest Rate	(G)=Col. E, Line 20 x Col. F, Line 20 Weighted Average
1	Part 1 - Debt						
2	Senior Unsecured Debt (AZ and TX)				\$ 40,000,000	5.60%	5.60%
3							
4							
5							
6							
7							
8							
9	Total				40,000,000		5.60%

To Sch. III-1,
Column G,
Line 5

List short term debt, if any:

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Division
 SCHEDULES - CLASS B RATE/TARIFF CHANGE
III-7 ACCUMULATED DEPRECIATION FROM PRIOR RATE CASE
 FOR THE TEST YEAR ENDED: 12/31/2017

ACCUMULATED DEPRECIATION:

Line No.	Description	Dollar Amount
1.	Ending-Prior Rate Case (Docket No. 2009-2087-UCR)	\$ 3,182,007
2	Ending balance per Sch III-3, Column F, Line 24	\$ 5,497,624
	Describe accounting adjustments made between the prior rate case and the current rate case:	N/A

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Division
 SCHEDULES - CLASS B RATE/TARIFF CHANGE
**III-8 ADVANCES FOR CONSTRUCTION AND
 CONTRIBUTIONS IN AID OF CONSTRUCTION**
 FOR THE TEST YEAR ENDED: 12/31/2017

III-8(a) ADVANCES FOR CONSTRUCTION:

	A	B	C	D	E	F	G
Line No.	Item	Date of Installation	Total Cost	Amount of Advance	Repayments made to developer	(F)=(D)-(E) Rate base Value (to Sch III-2)	Amount to be refunded in the future*
1.							
2.							
3.							
4.							
5.							
6.	Total		-	-	-	-	-

*If any advances or CIAC from developers or customers are refundable, please provide the potential date of refunding, if known.

III-8(b) DEVELOPER CONTRIBUTIONS IN AID OF CONSTRUCTION*:

	A	B	C	D	E	F	G
Line No.	Item	Date of Installation or Contribution	Total Cost	Amount of Developer Contribution	Annual amortization	Accumulated Amortization	(G)=(D) - (F) Rate Base Value (to Sch III-2)
1.							
2.							
3.							
4.							
5.							
6.	Total		-	-	-	-	-

*Customer CIAC is entered directly on III-3

2015 TRIAL BALANCES

		8110	
NARUC	Account	Holly Ranch	NARUC
Plant in Service			
1010	1615 Plant in Service - Sewer	-	1010
1010	1615 Plant in Service - Water	-	1010
1060	1615 Plant in Service-not classified	-	1060
3010	1647 Intangible Plant -Organization	-	3010
3020	1610 Franchisees	(19,878.61)	3020
3020	1647 Int.Plt.Franchise & Consents	-	3020
3030	1610 Land	15,035.46	3030
3040	1615 Structures & Improvements	100,670.28	3040
3050	1615 Collecting And Impounding Reservoirs	-	3050
3060	1615 Lake, River And Other Intakes	-	3060
3070	1615 Wells	328,023.90	3070
3080	1615 Infiltration Galleries And Tunnels	-	3080
3090	1615 Supply Mains	-	3090
3100	1615 Power Generaton Equipment	3,342.38	3100
3110	1615 Pumping Equipment	174,815.18	3110
3111	1615 Submersible Pumping Equipment	-	3111
3112	1615 High Service/Booster Pumping Equipment	-	3112
3200	1615 Water Treatment Equipment	29,044.78	3200
3202	1615 Solution Chemical Feeders	-	3202
3203	1615 Water Treatment Plant	-	3203
3300	1615 Distribution Reservoir	-	3300
3301	1615 Storage Tanks	8,022.58	3301
3302	1615 Pressure Tanks	-	3302
3310	1615 Transmission/Distribution Main	51,435.68	3310
3330	1615 Services	34,603.72	3330
3340	1615 Meters & Meter Install	54,084.29	3340
3350	1615 Hydrants	18,015.30	3350
3360	1615 Backflow Prevention Devices	-	3360
3390	1615 Other Plant And Miscellaneous Equipment	17,141.92	3390
3400	1615 Office Furniture & Equipment	72,775.89	3400
3405	1615 Office F/F- Computers	-	3405
3410	1615 Transportation Equipment	82,220.70	3410
3420	1615 Stores Equipment	-	3420
3430	1615 Tools & Shop Equipment	50,579.23	3430
3440	1615 Laboratory Equip	-	3440
3450	1615 Power Operated Equipment	-	3450
3460	1615 Communication Equipment	43,861.67	3460
3470	1615 Miscellaneous Equipment	-	3470
3480	1615 Other Tangible Plant	-	3480
3510	1647 Intangible Plant -Organization	-	3510
3520	1647 Int.Plt.Franchise & Consents	-	3520
3530	1610 Land	-	3530
3540	1615 Structures & Improvements	50,732.05	3540
3550	1615 Power Generation	-	3550
3600	1615 Collection Sewer Forced	-	3600
3610	1615 Collection Sewers Gravity	14,150.55	3610
3620	1615 Special Collecting Structures	-	3620
3630	1615 Services To Customers	-	3630

3640	1615 Flow Measuring Devices	-	3640
3650	1615 Flow Measuring Installations	-	3650
3660	1615 Reuse Services	-	3660
3670	1615 Reuse Meters And Installation	-	3670
3700	1615 Receiving Wells	-	3700
3710	1615 Pumping Equipment	22,628.17	3710
3740	1615 Reuse Distribution Reservoirs	-	3740
3750	1615 Reuse Transmission And Distribution System	-	3750
3800	1615 Treatment & Disposal Equipment	226.92	3800
3810	1615 Plant Sewers	-	3810
3820	1615 Outfall Sewer Lines	-	3820
3890	1615 Other Sewer Plant & Equipment	7,669.54	3890
3900	1615 Office Furniture & Equipment	11,013.07	3900
3902	1615 Office Furniture/Computers	3,734.53	3902
3910	1615 Transportation Equipment	-	3910
3920	1615 Stores Equipment	-	3920
3930	1615 Tools, Shop And Garage Equip	10,797.48	3930
3940	1615 Laboratory Equip	-	3940
3950	1615 Power Operated Equipment	-	3950
3960	1615 Communication Equip	-	3960
3970	1615 Plant & Misc Equipment	-	3970
3980	1615 Other Tangible Plant	-	3980

Accumulated Depreciation

1080	1655 Accum Ammortization Sewer	-	1080
1080	1655 Accum Amortization Water	-	1080
1081	1655 Accum Ammortization Retirement Sewer	-	1081
1081	1655 Accum Amortization Retirement Water	-	1081
3040	1655 Accum Deprec Structures and Improvements	(14,200.71)	3040
3041	1655 Accum Deprec Retirement Structures and Improve	-	3041
3050	1655 Accum Deprec Collecting Reservoirs	-	3050
3051	1655 Accum Deprec Retirement Collecting Reservoirs	-	3051
3060	1655 Accum Deprec Lake, River Intake	-	3060
3061	1655 Accum Deprec Retirement Lake, River Intake	-	3061
3070	1655 Accum Deprec Wells and Springs	(83,171.99)	3070
3071	1655 Accum Deprec Retirement Wells and Springs	-	3071
3080	1655 Accum Deprec Infiltration Galleries & Tunnels	-	3080
3081	1655 Accum Deprec Retirement Infiltration Galleries & T	-	3081
3090	1655 Accum Depreciation - Supply Mains	-	3090
3091	1655 Accum Deprec Retirementiation - Supply Mains	-	3091
3100	1655 Accum Deprec Power Generation Equip	(1,522.68)	3100
3101	1655 Accum Deprec Retirement Power Generation Equi	-	3101
3110	1655 Accum Deprec Pumping Equipment	(60,129.69)	3110
3111	1655 Accum Deprec Retirement Pumping Equipment	-	3111
3112	1655 Accum Deprec Submersible Pumping Equipment	-	3112
3113	1655 Accum Deprec Submersible Retirement Pumping E	-	3113
3114	1655 Accum Deprec High Service/Booster Pumping Equ	-	3114
3115	1655 Accum DeprecHigh Service/Booster Retirement Pl	-	3115
3200	1655 Accum Deprec Water Treatment Equip	(1,588.86)	3200
3201	1655 Accum Deprec Retirement Water Treatment Equip	-	3201
3202	1655 Accum Depr Solution Chemical Feeders	-	3202
3203	1655 Accum Depr Water Treatment Plants	-	3203

3204	1655 Accum Depr Retirement Solution Chemical Feeder	-	3204
3205	1655 Accum Depr Retirement Water Treatment Plants	-	3205
3300	1655 Accum Deprec Distr Reservoirs	-	3300
3301	1655 Accum Deprec Retirement Distr Reservoirs	-	3301
3302	1655 Accum. Deprn. Storage Tanks	(178.12)	3302
3303	1655 Accum. Deprn. Pressure Tanks	-	3303
3304	1655 Accum. Deprn. Retirement Storage Tanks	-	3304
3305	1655 Accum. Deprn. Retirement Pressure Tanks	-	3305
3310	1655 Accum Deprec Transmission and Distr	(5,233.95)	3310
3311	1655 Accum Deprec Retirement Transmission and Distr	-	3311
3330	1655 Accum Deprec Services	(12,528.90)	3330
3331	1655 Accum Deprec Retirement Services	-	3331
3340	1655 Accum Deprec Meters and Meter Installs	(34,387.05)	3340
3341	1655 Accum Deprec Retirement Meters and Meter Instal	-	3341
3350	1655 Accum Deprec Hydrants	(2,904.42)	3350
3351	1655 Accum Deprec Retirement Hydrants	-	3351
3360	1655 Accum Deprec Backflow Prevention	-	3360
3361	1655 Accum Deprec Retirement Backflow Prevention	-	3361
3390	1655 Accum Deprec Other Plant and Misc Equip	(27,815.09)	3390
3391	1655 Accum Deprec Retirement Other Plant and Misc E	-	3391
3400	1655 Accum Deprec Office Furniture and Equip	(37,417.74)	3400
3401	1655 Accum Deprec Retirement Office Furniture and Eq	-	3401
3402	1655 Accum. Deprn. Office F/F Computers	(763.87)	3402
3403	1655 Accum. Deprn. Retirement Office F/F Computers	-	3403
3410	1655 Accum Deprec Transportation Equip	(35,023.38)	3410
3411	1655 Accum Deprec Retirement Transportation Equip	-	3411
3420	1655 Accum Depreciation - Stores Equipment	-	3420
3421	1655 Accum Deprec Retirementation - Stores Equipmer	-	3421
3430	1655 Accum Deprec Tools,Shop and Garage Equip	(28,017.21)	3430
3431	1655 Accum Deprec Retirement Tools,Shop and Garage	-	3431
3440	1655 Accum Dep Laboratory Equip	-	3440
3441	1655 Accum Dep Retirement Laboratory Equip	-	3441
3450	1655 Accum Deprec Power Operated Equipment	(259.96)	3450
3451	1655 Accum Dep Retirement Power Operated Equipmer	-	3451
3460	1655 Accum Deprec Communication Equip	(20,934.96)	3460
3461	1655 Accum Deprec Retirement Communication Equip	-	3461
3470	1655 Accum Deprec Miscellaneous Equipment	-	3470
3471	1655 Accum Deprec Retirement Miscellaneous Equipme	-	3471
3480	1655 Accum Deprec Other Tangible Plant	-	3480
3481	1655 Accum Deprec Retirement Other Tangible Plant	-	3481
3510	1655 Accum Deprec Organization	-	3510
3511	1655 Accum Deprec Retirement Organization	-	3511
3540	1655 Accum Deprec Structures and Improvements	(10,022.19)	3540
3541	1655 Accum Deprec Retirement Structures and Improve	-	3541
3550	1655 Accum Deprec Power Generation Equip	-	3550
3551	1655 Accum Deprec Retirement Power Generation Equi	-	3551
3600	1655 Accum Deprec Collection Sewers Force	-	3600
3601	1655 Accum Deprec Retirement Collection Sewers Forc	-	3601
3610	1655 Accum Deprec Collection Sewers Gravity	(1,682.06)	3610
3611	1655 Accum Deprec Retirement Collection Sewers Grav	-	3611
3620	1655 Accum Deprec Special Collecting Structures	-	3620
3621	1655 Accum Deprec Retirement Special Collecting Stru	-	3621
3630	1655 Accum Deprec Services	-	3630
3631	1655 Accum Deprec Retirement Services	-	3631

3640	1655 Accum Deprec Flow Measuring Devices	-	3640
3641	1655 Accum Deprec Retirement Flow Measuring Device	-	3641
3650	1655 Accum Deprec Flow Measuring Installations	-	3650
3651	1655 Accum Deprec Retirement Flow Measuring Installa	-	3651
3660	1655 Accum Deprec Reuse Services	-	3660
3661	1655 Accum Deprec Retirement Reuse Services	-	3661
3670	1655 Accum Deprec Reuse Meters and Meter Instal	-	3670
3671	1655 Accum Deprec Retirement Reuse Meters and Mete	-	3671
3700	1655 Accum Deprec Receiving Wells	-	3700
3701	1655 Accum Deprec Retirement Receiving Wells	-	3701
3710	1655 Accum Deprec Pumping Equipment	(20,424.82)	3710
3711	1655 Accum Deprec Retirement Pumping Equipment	-	3711
3740	1655 Accum Depreciation Reuse Distribution Reservoirs	-	3740
3741	1655 Accum Deprec Retirementiation Reuse Distributor	-	3741
3750	1655 Accum Depre - Resue Transmission & Distribution	-	3750
3751	1655 Accum Depre Retirement Resue Transmission & D	-	3751
3800	1655 Accum Deprec Treatment and Disposal Equip	(15.33)	3800
3801	1655 Accum Deprec Retirement Treatment and Disposa	-	3801
3810	1655 Accum Deprec Plant Sewers	-	3810
3811	1655 Accum Deprec Retirement Plant Sewers	-	3811
3820	1655 Accum Deprec Outfall Sewer Lines	-	3820
3821	1655 Accum Deprec Retirement Outfall Sewer Lines	-	3821
3890	1655 Accum Deprec Other Plant Equip-	(2,706.02)	3890
3891	1655 Accum Deprec Retirement Other Plant and Misc Ei	-	3891
3900	1655 Accum Deprec Office Furniture and Equip	(3,553.10)	3900
3901	1655 Accum Deprec Retirement Office Furniture and Eq	-	3901
3902	1655 Accum Deprn. Office F/F - Computers	-	3902
3903	1655 Accum Deprn. Retirement Office F/F - Computers	-	3903
3910	1655 Accum Deprec Transportation Equip	-	3910
3911	1655 Accum Deprec Retirement Transportation Equip	-	3911
3920	1655 Accum Deprec Stores Equip	-	3920
3921	1655 Accum Deprec Retirement Stores Equip	-	3921
3930	1655 Accum Deprec Tools,Shop and Garage Equip	(4,472.45)	3930
3931	1655 Accum Deprec Retirement Tools,Shop and Garage	-	3931
3940	1655 Accum Deprec Laboratory Equip	-	3940
3941	1655 Accum Deprec Retirement Laboratory Equip-	-	3941
3950	1655 Accum Dep Pwr Operated Equipment	-	3950
3951	1655 Accum Dep Retirement Pwr Operated Equipment	-	3951
3960	1655 Accum Deprec Communication Equip-	(3,734.53)	3960
3961	1655 Accum Deprec Retirement Communication Equip-	-	3961
3970	1655 Accum Deprec Other Plant and Misc Equip-	-	3970
3971	1655 Accum Deprec Retirement Other Plant and Misc Ei	-	3971
3980	1655 Accum Deprec Other Tangible Plant	-	3980
3981	1655 Accum Deprec Retirement Other Tangible Plant	-	3981

Current Assets

1000	3310 Retained Earnings - Dividends/Distributions	-	1000
1030	1615 Plant Held for Future Use	-	1030
1050	1618 Fixed Asset Clearing	82,743.29	1050
1051	1618 Fixed Asset Accrual	(1,243.59)	1051
1051	1618 Fixed Asset Accrual	62,605.79	1051
1310	1020 Cash In Bank	5,728.86	1310

1311	1010 Cash In Hand (Petty Cash)	700.00	1311
1312	1010 Petty Cash	-	1312
1312	1060 Restricted Cash - Loan Payment	-	1312
1313	1060 Restricted Cash - Bond Resv	-	1313
1314	1060 Restricted Cash - HUF Account Water	-	1314
1320	1250 Deposits	-	1320
1325	1060 Restricted Cash - HUF Account Sewer	-	1325
1410	1101 Accounts Receivable	92,565.33	1410
1420	1160 Other Receivables	-	1420
1430	1102 Allowance for Doubtful Accounts	(62.48)	1430
1450	1121 Accounts Receivable Intercompany	-	1450
1620	1240 Prepaid Expenses	0.46	1620
1620	1247 Prepaid Licences Fees & Permits	4,516.24	1620
1620	1250 Prepaid Insurance	-	1620
1730	1162 Accrued Receivables	96,721.58	1730
1731	1162 Accrued Receivables LIT	-	1731
1840	1250 Misc Billing Clearing	-	1840
1860	1930 Deferred Rate Case Costs	-	1860
1861	1930 Deferred Rate Case Costs in Progress	-	1861
1863	1168 Current Regulatory Assets	-	1863
1863	1929 Regulatory Assets - FAS 109	-	1863
1864	1930 Deferred Lagoon Cleaning	-	1864
1865	1930 Deferred AFUDC Equity Gross Up	-	1865
1866	1168 Deferred Rate Case Costs-current	-	1866

Current Liabilities

2310	2001 Accounts Payable	-	2310
2320	2840 Note Payable Note 1 2003	-	2320
2330	2021 Accounts Payable - Intercompany	-	2330
2332	2810 Due To AWRA	-	2332
2333	2810 Due to Liberty Water Co.	-	2333
2350	2112 Current Portion Long Term Meter Deposits	-	2350
2350	2113 Customer Deposit	-	2350
2350	2117 Hydrant Meter Deposit	-	2350
2350	2770 Long Term Meter Deposit	(6,560.14)	2350
2361	2410 Accrued Property Taxes Payable	69.99	2361
2361	2510 Accrued Federal Tax	-	2361
2361	2550 State Income Tax Payable	-	2361
			2362
2370	2116 Accrued Interest Payable	-	2370
2370	2118 Accrued Customer Interest	(997.49)	2370
2410	2110 Accrued Liabilities	(61,513.82)	2410
2410	2111 Accrued Purchases	(2,960.95)	2410
2410	2120 Accrued Assessments	(12,162.94)	2410
2412	2110 Accrued Capital Retainage	-	2412
			2413
2420	2111 Unapplied Payments	(7,780.00)	2420
2520	2911 Customer Advances For Constr	-	2520
			2520
			2520
			2520
2521	2770 Developers Initial Admin Deposit	(5,000.00)	2521

2524	2810 Due to AWRA	-	2524
2531	2142 Current regulatory liabilities	-	2531
2583	2810 Due to Algonquin Water Resources of Texas	(4,264.22)	2583
			2594
2594	2810 Due to Liberty Water Co.	422,366.11	2594
2830	2830 Accum Deferred Income Tax	-	2830

Non-Investor Supplied Capital

2710	1640 Contribution in aid of Construction - CIAC	(5,503.94)	2710
2715	1640 CIAC In Process - Sewer	-	2715
2717	1640 CIAC In Process - Water	-	2717
2720	1641 Accumulated depreciation - CIAC Sewer	-	2720
2720	1641 Accumulated depreciation - CIAC water	1,673.94	2720
2720	8640 Amortization of CIAC	-	2720
2721	8640 Amortization of CIAC	(168.07)	2721

Capital

2010	3010 Common Stock	-	2010
2110	3013 Additional Paid-in Capital	-	2110
2110	3700 Dividends paid	3,880,191.57	2110
2160	3310 Retained Earnings	(4,932,256.52)	2160

Operating Revenues

4600	4260 Unmetered Sales to Residential Ctomers	(647,560.53)	4600
4601	4260 Unmetered Sales to Commercial Ctomes	(20,439.49)	4601
4602	4260 Unmetered Sales to Bulk (usage)	-	4602
4603	4260 Unmetered Sales to Indtrial Ctomers/Sprinklers	-	4603
4604	4260 Unmetered Fire Protection Revenue	-	4604
4605	4260 Unmetered Sales to Public Authority	-	4605
4606	4260 Unmetered Sales to Irrigation Customers	-	4606
4611	4260 Metered Sales to Residential Ctomers	(361,788.09)	4611
4612	4260 Metered Sales to Commercial Ctomers	(31,394.31)	4612
4613	4260 Metered Sales to Industrial Customers	-	4613
4614	4260 Metered Sales to Public Authorities	-	4614
4615	4260 Metered Sales to Bulk	-	4615
4616	4260 Metered Sales to Irrigation Customers	-	4616
4620	4260 Fire Protection Revenue	-	4620
4623	4260 Fire Protection Revenue (Usage)	-	4623
4660	4260 Sales for resale	-	4660
4661	4260 Metered Sales to Bulk (Usage)	-	4661
4710	4210 Re-Connect Fee	(225.00)	4710
4711	4210 Establishment Fees	(8,565.00)	4711
4712	4210 Returned Check Charge	-	4712
4713	4210 Late Payment Fee	-	4713
4714	4210 Service Charges	(285.00)	4714
4715	4210 Service Calls	(4,793.91)	4715
4740	4311 Misc Income	(486.84)	4740
5211	4280 Unmetered Residential Revenues	(223,080.25)	5211
5212	4280 Unmetered Commercial Revenues	(7,711.92)	5212

5213	4280 Unmetered Industrial Revenues	-	5213
5221	4280 Residential Revenues (Usage)	(25,626.56)	5221
5222	4280 Meter Commercial Revenues (Usage)	(2,445.21)	5222
5360	4210 Connection Fees	-	5360
5360	4311 Misc Income	-	5360
5361	4210 Establishment Fees	-	5361
5362	4210 Service Charges	-	5362
5363	4210 Returned Check Charge	-	5363
5364	4210 Late Payment Fee	-	5364
5412	4280 Commercial Effluent Revenues	-	5412
5440	4280 Effluent Credits	-	5440

Operating Expenses

6010	5010 Labour-Engineering	2,867.24	6010
6011	5010 Labour-Operations-source of supply	199,468.06	6011
6100	5460 Purchases Water-Ops-SOS	380.65	6100
6150	5455 Purchased Power	-	6150
6150	5455 Purchased Power-Ops-SOS	73,957.31	6150
6150	5455 Purchased Power-Ops-T&D	-	6150
6150	5455 Purchased Power-Ops-WT	-	6150
6160	5540 Fuel For Power Prod-Ops-SOS	463.51	6160
6160	5540 Fuel For Power Prod-Ops-T&D	-	6160
6160	5540 Fuel For Power Production-OPS-WT	-	6160
6180	5530 Chemicals -Ops-WT	32,009.16	6180
6180	5530 Chemicals-Main-SOS	-	6180
6180	5530 Chemicals-Maint-Trans & Distrib	-	6180
6180	5530 Chemicals-Main-WT	-	6180
6180	5530 Chemicals-Ops-SOS	-	6180
6180	5530 Chemicals-Ops-T&D	2,316.30	6180
6200	5520 Material & Supp -Ops-WT	1,560.20	6200
6200	5520 Material & Supp-Main-SOS	1,654.92	6200
6200	5520 Material & Supp-Main-T&D	-	6200
6200	5520 Material & Supp-Main-WT	1,366.40	6200
6200	5520 Material & Supp-Ops-SOS	6,425.23	6200
6200	5520 Material & Supp-Ops-T&D	-	6200
6200	5520 Materials and Supplies	4,625.22	6200
6310	5200 Contractual Services-Engineering	-	6310
6320	5200 Contract Serv-Accoun	178.64	6320
6330	5200 Contract Serv-Legal	(150.00)	6330
6341	5200 LU US Allocation - Labour	39,781.00	6341
6342	5200 LU US Allocation - Admin	23,662.00	6342
6343	5010 LABS US Bus labor alloc	-	6343
6343	5200 LABS US Bus admin alloc	-	6343
6344	5200 LU US Customer Care - Labor	44,231.00	6344
6345	5200 LU US Customer Care - Admin	6,365.00	6345
6346	5200 LU Canada Allocation - Labour	4,327.00	6346
6347	5200 LU Canada Allocation - Admin	9,498.00	6347
6348	5200 APUC Allocation - Labour	3,668.00	6348
6349	5200 APUC Allocation - Admin	6,647.00	6349
6350	5200 Contract Serv-Testing-Main-SOS	-	6350
6350	5200 Contract Serv-Testing-Ops-SOS	5,468.41	6350
6350	5200 Contract Serv-Testing-Ops-T&D	35.00	6350
6350	5200 Contractual Services-Testing	-	6350

6360	5200 Contract Serv-Other	10,465.57	6360
6360	5200 Contract Serv-Other-Main-SOS	370.71	6360
6360	5200 Contract Serv-Other-Main-T&D	589.30	6360
6360	5200 Contract Serv-Other-Maint-WT	-	6360
6360	5200 Contract Serv-Other-Ops-SOS	9,747.11	6360
6360	5200 Contract Serv-Other-Ops-T&D	483.50	6360
6361	5200 Contractual Svcs-Outside Oper-Ops SOS	-	6361
6368	5010 LABS Labor Allocations	2,191.00	6368
6368	5200 LABS NonLabor Allocations	9,378.00	6368
6369	5010 LABS Corp - Labour	4,283.00	6369
6369	5010 LABS Corporate Service labour allocation	1,784.00	6369
6369	5200 LABS Corp - Admin	-	6369
6369	5200 LABS Corporate Service - Admin	-	6369
6371	5010 LABS US Corp labor alloc	-	6371
6371	5200 LABS US Corp admin alloc	-	6371
6372	5010 LU Corp US labor	-	6372
6372	5200 LU Corp US Admin alloc	-	6372
6373	5010 LU Region labor	-	6373
6373	5200 LU Region Admin alloc	1,156.53	6373
6410	5110 Rental of Building/Real Property	14,100.98	6410
6420	5110 Rental of Equipment	1,156.53	6420
6420	5110 Rental of Equipment-Main-SOS	-	6420
6420	5110 Rental of Equipment-Ops-SOS	-	6420
6420	5110 Rental of Equipment-Ops-T&D	2,750.40	6420
6420	5110 Rental of Equipment-Ops-WT	9,944.42	6420
6500	5320 Transportation Expenses	2,750.40	6500
6500	5320 Transportation Expenses-OPS-SOS	4,287.49	6500
6560	5280 Insurance-Vehicle-ADMIN	432.92	6560
6570	5280 Insurance-General Liability	4,287.49	6570
6660	5650 Regulatory Commission Expense	-	6660
6670	8665 Write down of PPE-Per Rate Case	-	6670
6700	8660 Bad Debt Expense	16,636.81	6700
6750	5150 Telephone Expense	16,492.27	6750
6750	5300 Meals and Entertainment	-	6750
6750	5360 Licences and Fees	10,262.69	6750
6750	5390 Public Relations	-	6750
6750	8530 Bank Charges	38,649.35	6750
7010	5010 Labour - Engineering	-	7010
7011	5010 Labour-Ops-Collect	38,649.35	7011
7100	5200 Purchase Wastewater Treatment	-	7100
7101	5460 Purchased Water-Ops-Collect	6,837.10	7101
7115	5460 Sludge Removal Expense-Ops-Treat&Disp	2,401.00	7115
7116	5525 Sludge Removal Exp-Maint-Treat&Disp	-	7116
7151	5455 Purchased Power-Ops-Collect	993.65	7151
7151	5455 Purchased Power-Ops-RWD	-	7151
7151	5455 Purchased Power-Ops-RWT	11,489.83	7151
7153	5455 Purchased Power-Ops-Pump	-	7153
7155	5455 Purchased Power-Ops-Treat&Disp	11,489.83	7155
7158	5455 Purchased Power	2,417.24	7158
7159	5455 Purchased Power-Ops-RWT	-	7159
7161	5540 Fuel For Power Prod-Ops-Collect	23.23	7161
7161	5540 Fuel For Power Prod-Ops-RWD	-	7161

7163	5540 Fuel For Power Prod-Ops-Pump	-	7163
7165	5540 Fuel For Power Prod-Ops-Treat&Disp	-	7165
7169	5540 Fuel For Power Prod-Ops-RWT	-	7169
7181	5530 Chemicals-Maint-RWD	-	7181
7181	5530 Chemicals-Maint-RWT	-	7181
7181	5530 Chemicals-Ops-Collect	-	7181
7181	5530 Chemicals-Ops-RWD	146.00	7181
7182	5530 Chemicals-Maint-Collect	-	7182
7183	5530 Chemicals-Ops-Pump	146.00	7183
7184	5530 Chemicals-Maint-Pump	-	7184
7185	5530 Chemicals-Ops-Treat&Disp	1,808.43	7185
7186	5530 Chemicals-Maint-Treat&Disp	-	7186
7189	5530 Chemicals-Ops-RWT	-	7189
7201	5520 Material & Supp-Ops-Collect	1,539.32	7201
7201	5520 Materials & Supp-Maint-RWD	-	7201
7201	5520 Materials & Supp-Maint-RWT	-	7201
7201	5520 Materials & Supp-Ops-RWD	-	7201
7202	5520 Materials & Supp-Maint-Collect	-	7202
7203	5520 Material & Supp -Ops-Pump	-	7203
7204	5520 Materials and Supplies-Maint-Pump	-	7204
7205	5520 Material & Supp-Ops-Treat&Disp	1,503.09	7205
7206	5520 Materials & Supp-Maint-Treat&Disp	-	7206
7208	5520 Materials and Supplies	2,029.01	7208
7209	5520 Material & Supp-Ops-RWT	-	7209
7311	5200 Contract Serv-Eng-Ops-Collect	-	7311
7318	5200 Contractual Services-Engineering	-	7318
7328	5200 Contractual Services-Accounting	-	7328
7331	5200 Contractual Services-Legal	-	7331
7340	5200 LABS NonLabor Allocations	1,140.00	7340
7341	5200 LU US Allocation - Labour	3,184.00	7341
7342	5200 LU US Allocation - Admin	2,932.00	7342
7343	5200 Admin Allocation-AWS	63.00	7343
7344	5200 LU US Customer Care - Labour	3,575.00	7344
7345	5200 LU US Customer Care - Admin	789.00	7345
7346	5200 LU Canada Allocation - Labour	316.00	7346
7347	5200 LU Canada Allocation - Admin	1,029.00	7347
7348	5200 APUC Allocation - Labour	296.00	7348
7349	5200 APUC Allocation - Admin	823.00	7349
7351	5200 Contract Serv-Test-Ops-Collect	-	7351
7351	5200 Contractual Services-Testing	7,180.00	7351
7352	5200 Contract Serv-Testing-Maint-Collect	-	7352
7355	5200 Contract Serv-Test-Ops-Treat&Disp	7,180.00	7355
7361	5200 Contract Serv-Other-Ops-Collect	2,694.43	7361
7361	5200 Contract Serv-Other-Ops-RWD	-	7361
7361	5200 Contractual Services-Other	-	7361
7361	5200 Contractual Services-Other-Maint-RWD	225.00	7361
7361	5200 Contractual Services-Other-Maint-RWT	-	7361
7362	5200 Contract Serv-Other-Maint-Collect	225.00	7362
7362	5200 Contract Serv-Outside Oper-Ops-Collect	-	7362
7363	5200 Contract Serv-Other-Ops-Pump	-	7363
7364	5200 Contract Serv-Other-Maint-Pump	-	7364
7365	5200 Contract Serv-Other-Ops-Treat&Disp	1,072.00	7365
7366	5200 Contract Serv-Other-Maint-Treat&Disp	-	7366
7369	5200 Contract Serv-Other-Ops-RWT	53.00	7369

7369	5200 LABS Corporate Service - Labour	-	7369
7370	5010 LABS Corp - Labour	628.00	7370
7370	5200 LABS Corp - Admin	628.00	7370
7371	5010 LABS US Bus labor alloc	-	7371
7371	5200 LABS US Bus admin alloc	-	7371
7372	5010 LABS US Corp labor alloc	-	7372
7372	5200 LABS US Corp admin alloc	-	7372
7373	5010 LU Corp US labor	-	7373
7373	5200 LU Corp US Admin alloc	-	7373
7374	5010 LU Region labor	-	7374
7374	5200 LU Region Admin alloc	-	7374
7418	5110 Rental of Building/Real Property	1,237.82	7418
7421	5110 Rental of Equipment	-	7421
7421	5110 Rental of Equipment-Ops-Collect	-	7421
7421	5110 Rental of Equipment-Ops-RWD	-	7421
7422	5110 Rental of Equip-Maint-Collect	-	7422
7423	5110 Rental of Equipment-Ops-Pump	-	7423
7424	5110 Rental of Equip-Maint-Pump	-	7424
7425	5110 Rental of Equip-Ops-Treat&Disp	-	7425
7426	5110 Rental of Equipment	-	7426
7428	5110 Rental of Equipment	-	7428
7429	5110 Rental of Equip-Ops-RWT	-	7429
7501	5320 Transportation Expenses-Ops-Collect	46.84	7501
7508	5320 Transportation Expenses	-	7508
7568	5280 Insurance-Vehicle	242.92	7568
7578	5280 Insurance-General Liability	2,452.12	7578
7668	8640 Regulatory Commission Expenses-Amortization of	-	7668
7678	5650 Regulatory Commission Expense	-	7678
7678	8640 Regulatory Commission Expense- Other	-	7678
7707	8660 Bad Debt Expense	-	7707
7758	5150 Telephone Expense	-	7758
7758	5300 Meals and Entertainment	-	7758
7758	5360 Licences and Fees	37.48	7758
7758	5390 Public Relations	12,700.36	7758
7758	8530 Bank Charges	100.00	7758

Depreciation and Amortization Expense

4030	8610 Depreciation Expense	80,263.00	4030
4031	8610 Amortization of Vehicles	-	4031
			4031
4032	8610 Amortization of Equipment	-	4032
4073	8610 Amortization of Other Utility Plant	8,482.75	4073
4073	8610 LU Amort of Other Utility Plant	1,051.35	4073
4074	8640 Regulatory Commission Expenses-Amortization of	-	4074
4074	8641 Amortization of Regulatory Assets	-	4074
4076	8640 Regulatory Commission Expense- Other	-	4076

Taxes Other than Income

4080	5680 Property Taxes	14,662.68	4080
4081	5660 Utility Regulatory Assessment Fees	-	4081

Income taxes

4091	8710 Federal Income Tax Expense	-	4091
4091	8720 State Income Tax Expense	-	4091

Non-Operating Income and Expenses

4100	8760 Deferred Income Tax - Debit	-	4100
4140	8665 Gain/Loss Fixed Asset Disposal	-	4140
4190	4420 Interest income	(3,900.00)	4190
4190	4480 Interest on LT Receivable	-	4190
4200	4700 AFUDC - Equity Income	(2,078.15)	4200
4200	8550 AFUDC - Borrowed	-	4200
4266	7450 Charitable Donations	1,000.00	4266
4270	8540 Interest Expense	405.11	4270
4271	8543 Interest Expense Intercompany	-	4271
4272	8540 Interest Expense on short Term Debt	-	4272
4273	8540 Interest on Long Term Debt	-	4273
4280	8636 Amortization of Debt Discount	-	4280
4548	3010 Common Shares - Holly Ranch	(290,000.00)	4548
4548	3700 Dividends Paid - Holly Ranch	440,973.08	4548
4549	3010 Common Shares BE	-	4549
4549	3700 Dividends Paid	-	4549
4550	3010 common shares Piney	-	4550
4550	3700 Dividends Paid - Piney Shores	-	4550
4551	3010 Common Shares Hill Country	-	4551

Total	63,253.06	
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Big Eddy	8112	Piney Shores	8114	Description
	NARUC		NARUC	
				Plant in Service
-	1010	-	1010	Plant in Service - Sewer
-	1010	-	1010	Plant in Service - Water
-	1060	-	1060	Plant in Service-not classified
-	3010	-	3010	Intangible Plant -Organization
-	3020	-	3020	Franchisees
-	3020	-	3020	Int.Plt.Franchise & Consents
-	3030	-	3030	Land
128,177.70	3040	80,222.23	3040	Structures & Improvements
-	3050	-	3050	Collecting And Impounding Reservoirs
-	3060	-	3060	Lake, River And Other Intakes
91,772.54	3070	79.47	3070	Wells
-	3080	-	3080	Infiltration Galleries And Tunnels
3,028.55	3090	-	3090	Supply Mains
-	3100	119,622.93	3100	Power Generaton Equipment
169,346.06	3110	32,337.32	3110	Pumping Equipment
-	3111	-	3111	Submersible Pumping Equipment
-	3112	-	3112	High Service/Booster Pumping Equipment
11,212.28	3200	10,595.58	3200	Water Treatment Equipment
-	3202	-	3202	Solution Chemical Feeders
-	3203	-	3203	Water Treatment Plant
838.77	3300	-	3300	Distribution Reservior
-	3301	1,969.82	3301	Storage Tanks
-	3302	-	3302	Pressure Tanks
324,028.59	3310	245,248.03	3310	Transmission/Distribution Main
54,040.12	3330	30,247.54	3330	Services
179,671.22	3340	5,204.79	3340	Meters & Meter Install
38,998.27	3350	-	3350	Hydrants
-	3360	-	3360	Backflow Prevention Devices
59,826.28	3390	-	3390	Other Plant And Miscellaneous Equipment
19,827.40	3400	6,721.14	3400	Office Furniture & Equipment
43.35	3405	-	3405	Office F/F- Computers
55,258.53	3410	-	3410	Transportation Equipment
-	3420	-	3420	Stores Equipment
27,764.67	3430	100.09	3430	Tools & Shop Equipment
-	3440	-	3440	Laboratory Equip
-	3450	-	3450	Power Operated Equipment
141,100.69	3460	14,847.63	3460	Communication Equipment
-	3470	-	3470	Miscellaneous Equipment
-	3480	-	3480	Other Tangible Plant
-	3510	-	3510	Intangible Plant -Organization
-	3520	-	3520	Int.Plt.Franchise & Consents
-	3530	-	3530	Land
432,721.65	3540	127,944.74	3540	Structures & Improvements
85,124.20	3550	-	3550	Power Generation
209,347.25	3600	-	3600	Collection Sewer Forced
191,233.28	3610	79,430.04	3610	Collection Sewers Gravity
-	3620	-	3620	Special Collecting Structures
-	3630	15,340.34	3630	Services To Customers

-	3640	-	3640 Flow Measuring Devices
-	3650	-	3650 Flow Measuring Installations
-	3660	-	3660 Reuse Services
-	3670	-	3670 Reuse Meters And Installation
79,550.00	3700	-	3700 Receiving Wells
329,868.02	3710	82,259.56	3710 Pumping Equipment
-	3740	-	3740 Reuse Distribution Reservoirs
14,270.00	3750	-	3750 Reuse Transmission And Distribution System
15,129.25	3800	16,851.40	3800 Treatment & Disposal Equipment
-	3810	-	3810 Plant Sewers
-	3820	-	3820 Outfall Sewer Lines
31,069.96	3890	26,295.28	3890 Other Sewer Plant & Equipment
10,828.27	3900	7,923.14	3900 Office Furniture & Equipment
3,580.04	3902	-	3902 Office Furniture/Computers
57,139.98	3910	-	3910 Transportation Equipment
-	3920	-	3920 Stores Equipment
22,455.30	3930	1,797.68	3930 Tools, Shop And Garage Equip
3,447.65	3940	-	3940 Laboratory Equip
-	3950	-	3950 Power Operated Equipment
1,725.14	3960	-	3960 Communication Equip
-	3970	-	3970 Plant & Misc Equipment
51,175.22	3980	-	3980 Other Tangible Plant

Accumulated Depreciation

-	1080	-	1080 Accum Ammortization Sewer
0.80	1080	-	1080 Accum Amortization Water
-	1081	-	1081 Accum Ammortization Retirement Sewer
-	1081	-	1081 Accum Amortization Retirement Water
(25,640.61)	3040	(10,906.95)	3040 Accum Deprec Structures and Improvements
-	3041	-	3041 Accum Deprec Retirement Structures and Improve
-	3050	-	3050 Accum Deprec Collecting Reservoirs
-	3051	-	3051 Accum Deprec Retirement Collecting Reservoirs
-	3060	-	3060 Accum Deprec Lake, River Intake
-	3061	-	3061 Accum Deprec Retirement Lake, River Intake
(34,312.90)	3070	(2.65)	3070 Accum Deprec Wells and Springs
-	3071	-	3071 Accum Deprec Retirement Wells and Springs
-	3080	-	3080 Accum Deprec Infiltration Galleries & Tunnels
-	3081	-	3081 Accum Deprec Retirement Infiltration Galleries & T
(327.67)	3090	-	3090 Accum Depreciation - Supply Mains
-	3091	-	3091 Accum Deprec Retirementiation - Supply Mains
-	3100	(15,132.71)	3100 Accum Deprec Power Generation Equip
-	3101	-	3101 Accum Deprec Retirement Power Generation Equi
(41,794.89)	3110	(15,955.78)	3110 Accum Deprec Pumping Equipment
-	3111	-	3111 Accum Deprec Retirement Pumping Equipment
-	3112	-	3112 Accum Deprec Submersible Pumping Equipment
-	3113	-	3113 Accum Deprec Submersible Retirement Pumping E
-	3114	-	3114 Accum Deprec High Service/Booster Pumping Equ
-	3115	-	3115 Accum DeprecHigh Service/Booster Retirement Pl
(248.16)	3200	(1,202.72)	3200 Accum Deprec Water Treatment Equip
-	3201	-	3201 Accum Deprec Retirement Water Treatment Equip
-	3202	-	3202 Accum Depr Solution Chemical Feeders
(342.31)	3203	-	3203 Accum Depr Water Treatment Plants

-	3204	-	3204	Accum Depr Retirement Solution Chemical Feeder
-	3205	-	3205	Accum Depr Retirement Water Treatment Plants
(31.04)	3300	-	3300	Accum Deprec Distr Reservoirs
-	3301	-	3301	Accum Deprec Retirement Distr Reservoirs
-	3302	(40.09)	3302	Accum. Deprn. Storage Tanks
-	3303	-	3303	Accum. Deprn. Pressure Tanks
-	3304	-	3304	Accum. Deprn. Retirement Storage Tanks
-	3305	-	3305	Accum. Deprn. Retirement Pressure Tanks
(20,994.13)	3310	(16,021.46)	3310	Accum Deprec Transmission and Distr
-	3311	-	3311	Accum Deprec Retirement Transmission and Distr
(18,359.20)	3330	(9,560.62)	3330	Accum Deprec Services
-	3331	-	3331	Accum Deprec Retirement Services
(63,130.04)	3340	(1,576.03)	3340	Accum Deprec Meters and Meter Installs
-	3341	-	3341	Accum Deprec Retirement Meters and Meter Instal
(6,239.68)	3350	-	3350	Accum Deprec Hydrants
-	3351	-	3351	Accum Deprec Retirement Hydrants
-	3360	-	3360	Accum Deprec Backflow Prevention
-	3361	-	3361	Accum Deprec Retirement Backflow Prevention
(20,411.10)	3390	-	3390	Accum Deprec Other Plant and Misc Equip
0.84	3391	-	3391	Accum Deprec Retirement Other Plant and Misc Ei
(5,828.10)	3400	(4,459.48)	3400	Accum Deprec Office Furniture and Equip
-	3401	-	3401	Accum Deprec Retirement Office Furniture and Eq
(4,345.33)	3402	-	3402	Accum. Deprn. Office F/F Computers
-	3403	-	3403	Accum. Deprn. Retirement Office F/F Computers
(44,503.45)	3410	-	3410	Accum Deprec Transportation Equip
-	3411	-	3411	Accum Deprec Retirement Transportation Equip
-	3420	-	3420	Accum Depreciation - Stores Equipment
-	3421	-	3421	Accum Deprec Retirementiation - Stores Equipmer
(14,060.21)	3430	(38.09)	3430	Accum Deprec Tools,Shop and Garage Equip
-	3431	-	3431	Accum Deprec Retirement Tools,Shop and Garage
-	3440	-	3440	Accum Dep Laboratory Equip
-	3441	-	3441	Accum Dep Retirement Laboratory Equip
-	3450	-	3450	Accum Deprec Power Operated Equipment
-	3451	-	3451	Accum Dep Retirement Power Operated Equipmer
(27,878.88)	3460	(11,397.90)	3460	Accum Deprec Communication Equip
-	3461	-	3461	Accum Deprec Retirement Communication Equip
-	3470	-	3470	Accum Deprec Miscellaneous Equipment
-	3471	-	3471	Accum Deprec Retirement Miscellaneous Equipme
-	3480	-	3480	Accum Deprec Other Tangible Plant
-	3481	-	3481	Accum Deprec Retirement Other Tangible Plant
-	3510	-	3510	Accum Deprec Organization
-	3511	-	3511	Accum Deprec Retirement Organization
(50,480.63)	3540	(11,002.70)	3540	Accum Deprec Structures and Improvements
0.40	3541	-	3541	Accum Deprec Retirement Structures and Improve
(4,256.22)	3550	-	3550	Accum Deprec Power Generation Equip
-	3551	-	3551	Accum Deprec Retirement Power Generation Equi
(33,413.26)	3600	-	3600	Accum Deprec Collection Sewers Force
-	3601	-	3601	Accum Deprec Retirement Collection Sewers Forc
(18,875.54)	3610	(9,234.23)	3610	Accum Deprec Collection Sewers Gravity
-	3611	-	3611	Accum Deprec Retirement Collection Sewers Grav
-	3620	-	3620	Accum Deprec Special Collecting Structures
-	3621	-	3621	Accum Deprec Retirement Special Collecting Stru
-	3630	(1,260.96)	3630	Accum Deprec Services
-	3631	-	3631	Accum Deprec Retirement Services

-	3640	-	3640 Accum Deprec Flow Measuring Devices
-	3641	-	3641 Accum Deprec Retirement Flow Measuring Device
-	3650	-	3650 Accum Deprec Flow Measuring Installations
-	3651	-	3651 Accum Deprec Retirement Flow Measuring Installations
-	3660	-	3660 Accum Deprec Reuse Services
-	3661	-	3661 Accum Deprec Retirement Reuse Services
-	3670	-	3670 Accum Deprec Reuse Meters and Meter Instal
-	3671	-	3671 Accum Deprec Retirement Reuse Meters and Meter
(6,850.15)	3700	-	3700 Accum Deprec Receiving Wells
-	3701	-	3701 Accum Deprec Retirement Receiving Wells
(120,197.97)	3710	(25,250.28)	3710 Accum Deprec Pumping Equipment
-	3711	-	3711 Accum Deprec Retirement Pumping Equipment
-	3740	-	3740 Accum Depreciation Reuse Distribution Reservoirs
-	3741	-	3741 Accum Deprec Retirement Reuse Distribution
(2,497.25)	3750	-	3750 Accum Deprec - Resue Transmission & Distribution
-	3751	-	3751 Accum Deprec Retirement Resue Transmission & D
(878.98)	3800	(933.44)	3800 Accum Deprec Treatment and Disposal Equip
-	3801	-	3801 Accum Deprec Retirement Treatment and Dispos
-	3810	-	3810 Accum Deprec Plant Sewers
-	3811	-	3811 Accum Deprec Retirement Plant Sewers
-	3820	-	3820 Accum Deprec Outfall Sewer Lines
-	3821	-	3821 Accum Deprec Retirement Outfall Sewer Lines
(14,433.23)	3890	(10,388.62)	3890 Accum Deprec Other Plant Equip-
-	3891	-	3891 Accum Deprec Retirement Other Plant and Misc E
(3,520.29)	3900	(2,665.15)	3900 Accum Deprec Office Furniture and Equip
-	3901	-	3901 Accum Deprec Retirement Office Furniture and Eq
(835.42)	3902	(42.93)	3902 Accum Deprecn. Office F/F - Computers
-	3903	-	3903 Accum Deprecn. Retirement Office F/F - Computers
(11,428.00)	3910	-	3910 Accum Deprec Transportation Equip
-	3911	-	3911 Accum Deprec Retirement Transportation Equip
-	3920	-	3920 Accum Deprec Stores Equip
-	3921	-	3921 Accum Deprec Retirement Stores Equip
(10,512.23)	3930	(791.05)	3930 Accum Deprec Tools,Shop and Garage Equip
-	3931	-	3931 Accum Deprec Retirement Tools,Shop and Garage
(483.43)	3940	-	3940 Accum Deprec Laboratory Equip
-	3941	-	3941 Accum Deprec Retirement Laboratory Equip-
-	3950	-	3950 Accum Deprec Pwr Operated Equipment
-	3951	-	3951 Accum Dep Retirement Pwr Operated Equipment
(476.44)	3960	(1,244.72)	3960 Accum Deprec Communication Equip-
-	3961	-	3961 Accum Deprec Retirement Communication Equip-
-	3970	-	3970 Accum Deprec Other Plant and Misc Equip-
-	3971	-	3971 Accum Deprec Retirement Other Plant and Misc E
(2,558.90)	3980	-	3980 Accum Deprec Other Tangible Plant
-	3981	-	3981 Accum Deprec Retirement Other Tangible Plant

Current Assets

-	1000	-	1000 Retained Earnings - Dividends/Distributions
-	1030	-	1030 Plant Held for Future Use
370,705.27	1050	87,085.38	1050 Fixed Asset Clearing
1,450.57	1051	36,038.94	1051 Fixed Asset Accrual
5,229.60	1051	2,003.68	1051 Fixed Asset Accrual
3,968.81	1310	1,242.36	1310 Cash In Bank

-	1311	-	1311 Cash In Hand (Petty Cash)
-	1312	-	1312 Petty Cash
-	1312	-	1312 Restricted Cash - Loan Payment
-	1313	-	1313 Restricted Cash - Bond Resv
-	1314	-	1314 Restricted Cash - HUF Account Water
-	1320	-	1320 Deposits
-	1325	-	1325 Restricted Cash - HUF Account Sewer
103,993.25	1410	51,688.86	1410 Accounts Receivable
-	1420	-	1420 Other Receivables
-	1430	-	1430 Allowance for Doubtful Accounts
-	1450	-	1450 Accounts Receivable Intercompany
-	1620	103.17	1620 Prepaid Expenses
2,580.25	1620	3,965.00	1620 Prepaid Licences Fees & Permits
-	1620	-	1620 Prepaid Insurance
48,140.70	1730	30,480.81	1730 Accrued Receivables
-	1731	-	1731 Accrued Receivables LIT
-	1840	(9.05)	1840 Misc Billing Clearing
-	1860	-	1860 Deferred Rate Case Costs
-	1861	-	1861 Deferred Rate Case Costs in Progress
-	1863	-	1863 Current Regulatory Assets
-	1863	-	1863 Regulatory Assets - FAS 109
-	1864	-	1864 Deferred Lagoon Cleaning
-	1865	-	1865 Deferred AFUDC Equity Gross Up
-	1866	-	1866 Deferred Rate Case Costs-current

Current Liabilities

-	2310	-	2310 Accounts Payable
-	2320	-	2320 Note Payable Note 1 2003
-	2330	-	2330 Accounts Payable - Intercompany
-	2332	-	2332 Due to AWRA
-	2333	-	2333 Due to Liberty Water Co.
-	2350	-	2350 Current Portion Long Term Meter Deposits
-	2350	-	2350 Customer Deposit
(200.00)	2350	-	2350 Hydrant Meter Deposit
(1,500.00)	2350	-	2350 Long Term Meter Deposit
(44,134.09)	2361	-	2361 Accrued Property Taxes Payable
-	2361	-	2361 Accrued Federal Tax
-	2361	-	2361 State Income Tax Payable
-	2362	-	2362 State Sales Tax Payable
-	2370	-	2370 Accrued Interest Payable
(503.06)	2370	-	2370 Accrued Customer Interest
(8,884.57)	2410	(1,221.63)	2410 Accrued Liabilities
(80.03)	2410	-	2410 Accrued Purchases
(11,824.84)	2410	(10,070.27)	2410 Accrued Assessments
(9,847.31)	2412	-	2412 Accrued Capital Retainage
-	2413	-	2413 Accrd Ground Water Withdrwl Fee
(181.01)	2420	-	2420 Unapplied Payments
-	2520	-	2520 Current Portion AIAC
-	2520	-	2520 AIAC in Progress - Sewer
-	2520	-	2520 AIAC in Progress - Water
-	2520	-	2520 Customer Advances For Constr
-	2521	-	2521 Developers Initial Admin Deposit

-	2524	-	2524 Due to AWRA
-	2531	-	2531 Current regulatory liabilities
-	2583	-	2583 Due to Algonquin Water Resources of Texas
-	2594	-	2594 Due from Liberty Water Co.
(26,419.42)	2594	119,484.52	2594 Due to Liberty Water Co.
-	2830	-	2830 Accum Deffered Income Tax

Non-Investor Supplied Capital

(401,387.62)	2710	-	2710 Contribution in aid of Construction - CIAC
(25,000.00)	2715	-	2715 CIAC In Process - Sewer
-	2717	-	2717 CIAC In Process - Water
57,445.62	2720	-	2720 Accumulated depreciation - CIAC Sewer
8,569.94	2720	-	2720 Accumulated depreciation - CIAC water
(12,790.59)	2720	-	2720 Amortization of CIAC
(1,082.52)	2721	-	2721 Amortization of CIAC

Capital

-	2010	-	2010 Common Stock
-	2110	-	2110 Additional Paid-in Capital
2,052,595.56	2110	2,175,165.94	2110 Dividends Paid
(4,394,791.50)	2160	(2,994,433.54)	2160 Retained Earnings

Operating Revenues

(218,256.41)	4600	(144,317.70)	4600 Unmetered Sales to Residential Ctomers
(38,565.33)	4601	(17,823.55)	4601 Unmetered Sales to Commercial Ctomes
-	4602	-	4602 Unmetered Sales to Bulk (usage)
-	4603	-	4603 Unmetered Sales to Indtrial Ctomers/Sprinklers
-	4604	-	4604 Unmetered Fire Protection Revenue
-	4605	-	4605 Unmetered Sales to Public Authority
-	4606	-	4606 Unmetered Sales to Irrigation Customers
(137,874.87)	4611	(4,964.88)	4611 Metered Sales to Residential Ctomers
(53,447.25)	4612	(777.92)	4612 Metered Sales to Commercial Ctomers
-	4613	-	4613 Metered Sales to Industrial Customers
-	4614	-	4614 Metered Sales to Public Authorities
-	4615	-	4615 Metered Sales to Bulk
-	4616	-	4616 Metered Sales to Irrigation Customers
-	4620	-	4620 Fire Protection Revenue
-	4623	-	4623 Fire Protection Revenue (Usage)
-	4660	-	4660 Sales for resale
-	4661	-	4661 Metered Sales to Bulk (Usage)
-	4710	-	4710 Re-Connect Fee
(1,085.00)	4711	-	4711 Establishment Fees
(75.00)	4712	-	4712 Returned Check Charge
-	4713	-	4713 Late Payment Fee
-	4714	-	4714 Service Charges
(1,285.60)	4715	-	4715 Service Calls
(6,500.00)	4740	-	4740 Misc Income
(579,392.51)	5211	(445,646.98)	5211 Unmetered Residential Revenues
(94,084.08)	5212	(23,820.68)	5212 Unmetered Commercial Revenues

-	5213	-	5213 Unmetered Industrial Revenues
(89,961.39)	5221	(23,364.90)	5221 Residential Revenues (Usage)
(32,902.18)	5222	(1,373.11)	5222 Meter Commercial Revenues (Usage)
-	5360	-	5360 Connection Fees
(1,670.00)	5360	-	5360 Misc Income
-	5361	-	5361 Establishment Fees
-	5362	-	5362 Service Charges
-	5363	-	5363 Returned Check Charge
-	5364	-	5364 Late Payment Fee
-	5412	-	5412 Commercial Effluent Revenues
-	5440	-	5440 Effluent Credits

Operating Expenses

-	6010	-	6010 Labour-Engineering
120,671.21	6011	14,406.77	6011 Labour-Operations-source of supply
6,138.72	6100	-	6100 Purchases Water-Ops-SOS
-	6150	-	6150 Purchased Power
48,354.56	6150	10,584.45	6150 Purchased Power-Ops-SOS
1,044.55	6150	-	6150 Purchased Power-Ops-T&D
-	6150	-	6150 Purchased Power-Ops-WT
40.00	6160	-	6160 Fuel For Power Prod-Ops-SOS
-	6160	-	6160 Fuel For Power Prod-Ops-T&D
-	6160	-	6160 Fuel For Power Production-OPS-WT
17,311.85	6180	3,340.65	6180 Chemicals -Ops-WT
-	6180	-	6180 Chemicals-Main-SOS
-	6180	-	6180 Chemicals-Maint-Trans & Distrib
-	6180	-	6180 Chemicals-Main-WT
-	6180	-	6180 Chemicals-Ops-SOS
766.33	6180	-	6180 Chemicals-Ops-T&D
924.45	6200	-	6200 Material & Supp -Ops-WT
64.24	6200	-	6200 Material & Supp-Main-SOS
907.54	6200	-	6200 Material & Supp-Main-T&D
2,007.22	6200	-	6200 Material & Supp-Main-WT
2,000.74	6200	-	6200 Material & Supp-Ops-SOS
381.11	6200	-	6200 Material & Supp-Ops-T&D
4,348.89	6200	946.04	6200 Materials and Supplies
-	6310	-	6310 Contractual Services-Engineering
150.00	6320	150.00	6320 Contract Serv-Accoun
(100.00)	6330	-	6330 Contract Serv-Legal
14,014.00	6341	5,812.00	6341 LU US Allocation - Labour
10,213.00	6342	4,082.00	6342 LU US Allocation - Admin
-	6343	-	6343 LABS US Bus labor alloc
-	6343	-	6343 LABS US Bus admin alloc
15,580.00	6344	6,464.00	6344 LU US Customer Care - Labor
2,750.00	6345	1,102.00	6345 LU US Customer Care - Admin
1,522.00	6346	632.00	6346 LU Canada Allocation - Labour
4,065.00	6347	1,624.00	6347 LU Canada Allocation - Admin
1,293.00	6348	537.00	6348 APUC Allocation - Labour
2,867.00	6349	1,148.00	6349 APUC Allocation - Admin
-	6350	-	6350 Contract Serv-Testing-Main-SOS
1,647.19	6350	-	6350 Contract Serv-Testing-Ops-SOS
-	6350	-	6350 Contract Serv-Testing-Ops-T&D
-	6350	-	6350 Contractual Services-Testing

9,975.29	6360	260.00	6360 Contract Serv-Other
-	6360	1,492.00	6360 Contract Serv-Other-Main-SOS
-	6360	-	6360 Contract Serv-Other-Main-T&D
1,632.57	6360	1,804.00	6360 Contract Serv-Other-Maint-WT
14,901.99	6360	925.00	6360 Contract Serv-Other-Ops-SOS
-	6360	-	6360 Contract Serv-Other-Ops-T&D
2,643.73	6360	525.00	6360 Contract Serv-Other-Ops-WT
-	6361	30,000.00	6361 Contractual Svcs-Outside Oper-Ops SOS
804.00	6368	338.00	6368 LABS Labor Allocations
4,047.00	6368	1,618.00	6368 LABS NonLabor Allocations
1,509.00	6369	686.00	6369 LABS Corp - Labour
770.00	6369	306.00	6369 LABS Corporate Service labour allocation
-	6369	-	6369 LABS Corp - Admin
-	6369	-	6369 LABS Corporate Service - Admin
-	6371	-	6371 LABS US Corp labor alloc
-	6371	-	6371 LABS US Corp admin alloc
-	6372	-	6372 LU Corp US labor
-	6372	-	6372 LU Corp US Admin alloc
-	6373	-	6373 LU Region labor
472.50	6373	-	6373 LU Region Admin alloc
2,120.90	6410	1,536.50	6410 Rental of Building/Real Property
472.50	6420	-	6420 Rental of Equipment
-	6420	-	6420 Rental of Equipment-Main-SOS
236.25	6420	-	6420 Rental of Equipment-Ops-SOS
1,640.41	6420	-	6420 Rental of Equipment-Ops-T&D
7,704.32	6420	-	6420 Rental of Equipment-Ops-WT
1,640.41	6500	-	6500 Transportation Expenses
2,438.88	6500	507.32	6500 Transportation Expenses-OPS-SOS
64.57	6560	-	6560 Insurance-Vehicle-ADMIN
2,438.88	6570	507.32	6570 Insurance-General Liability
-	6660	49,704.40	6660 Regulatory Commission Expense
-	6670	-	6670 Write down of PPE-Per Rate Case
267.17	6700	-	6700 Bad Debt Expense
2,538.70	6750	1,610.77	6750 Telephone Expense
-	6750	-	6750 Meals and Entertainment
3,899.05	6750	1,532.18	6750 Licences and Fees
-	6750	-	6750 Public Relations
137,507.11	6750	8,431.87	6750 Bank Charges
-	7010	-	7010 Labour - Engineering
137,507.11	7011	8,431.87	7011 Labour-Ops-Collect
-	7100	-	7100 Purchase Wastewater Treatment
5,052.90	7101	21,696.67	7101 Purchased Water-Ops-Collect
(1,156.16)	7115	8,125.85	7115 Sludge Removal Expense-Ops-Treat&Disp
-	7116	-	7116 Sludge Removal Exp-Maint-Treat&Disp
14,094.17	7151	1,009.57	7151 Purchased Power-Ops-Collect
-	7151	-	7151 Purchased Power-Ops-RWD
14,787.46	7151	7,160.24	7151 Purchased Power-Ops-RWT
-	7153	-	7153 Purchased Power-Ops-Pump
14,787.46	7155	7,160.24	7155 Purchased Power-Ops-Treat&Disp
-	7158	-	7158 Purchased Power
-	7159	-	7159 Purchased Power-Ops-RWT
-	7161	-	7161 Fuel For Power Prod-Ops-Collect
-	7161	-	7161 Fuel For Power Prod-Ops-RWD

-	7163	-	7163 Fuel For Power Prod-Ops-Pump
-	7165	-	7165 Fuel For Power Prod-Ops-Treat&Disp
-	7169	-	7169 Fuel For Power Prod-Ops-RWT
-	7181	-	7181 Chemicals-Maint-RWD
-	7181	-	7181 Chemicals-Maint-RWT
-	7181	874.12	7181 Chemicals-Ops-Collect
-	7181	-	7181 Chemicals-Ops-RWD
-	7182	874.12	7182 Chemicals-Maint-Collect
-	7183	-	7183 Chemicals-Ops-Pump
394.94	7184	-	7184 Chemicals-Maint-Pump
5,647.55	7185	3,199.59	7185 Chemicals-Ops-Treat&Disp
-	7186	-	7186 Chemicals-Maint-Treat&Disp
-	7189	-	7189 Chemicals-Ops-RWT
2,473.83	7201	439.00	7201 Material & Supp-Ops-Collect
-	7201	-	7201 Materials & Supp-Maint-RWD
195.00	7201	-	7201 Materials & Supp-Maint-RWT
62.19	7201	-	7201 Materials & Supp-Ops-RWD
195.00	7202	-	7202 Materials & Supp-Maint-Collect
62.19	7203	-	7203 Material & Supp -Ops-Pump
-	7204	-	7204 Materials and Supplies-Maint-Pump
1,751.23	7205	-	7205 Material & Supp-Ops-Treat&Disp
2,429.14	7206	-	7206 Materials & Supp-Maint-Treat&Disp
2,963.77	7208	851.05	7208 Materials and Supplies
-	7209	-	7209 Material & Supp-Ops-RWT
-	7311	-	7311 Contract Serv-Eng-Ops-Collect
-	7318	-	7318 Contractual Services-Engineering
-	7328	-	7328 Contractual Services-Accounting
6,989.95	7331	-	7331 Contractual Services-Legal
3,177.00	7340	1,723.00	7340 LABS NonLabor Allocations
8,663.00	7341	5,660.00	7341 LU US Allocation - Labour
7,739.00	7342	4,194.00	7342 LU US Allocation - Admin
170.00	7343	112.00	7343 Admin Allocation-AWS
8,856.00	7344	6,370.00	7344 LU US Customer Care - Labour
2,081.00	7345	1,127.00	7345 LU US Customer Care - Admin
952.00	7346	623.00	7346 LU Canada Allocation - Labour
3,079.00	7347	1,669.00	7347 LU Canada Allocation - Admin
703.00	7348	529.00	7348 APUC Allocation - Labour
2,014.00	7349	1,179.00	7349 APUC Allocation - Admin
-	7351	-	7351 Contract Serv-Test-Ops-Collect
7,369.00	7351	8,771.49	7351 Contractual Services-Testing
-	7352	-	7352 Contract Serv-Testing-Maint-Collect
7,369.00	7355	8,771.49	7355 Contract Serv-Test-Ops-Treat&Disp
32,534.69	7361	7,044.50	7361 Contract Serv-Other-Ops-Collect
21,700.00	7361	-	7361 Contract Serv-Other-Ops-RWD
-	7361	-	7361 Contractual Services-Other
525.00	7361	2,428.25	7361 Contractual Services-Other-Maint-RWD
490.00	7361	30,000.00	7361 Contractual Services-Other-Maint-RWT
525.00	7362	2,428.25	7362 Contract Serv-Other-Maint-Collect
-	7362	-	7362 Contract Serv-Outside Oper-Ops-Collect
23,765.00	7363	-	7363 Contract Serv-Other-Ops-Pump
-	7364	-	7364 Contract Serv-Other-Maint-Pump
8,254.42	7365	(419.42)	7365 Contract Serv-Other-Ops-Treat&Disp
3,336.25	7366	1,040.50	7366 Contract Serv-Other-Maint-Treat&Disp
145.00	7369	95.00	7369 Contract Serv-Other-Ops-RWT

-	7369	-	7369 LABS Corporate Service - Labour
798.00	7370	463.00	7370 LABS Corp - Labour
798.00	7370	463.00	7370 LABS Corp - Admin
-	7371	-	7371 LABS US Bus labor alloc
-	7371	-	7371 LABS US Bus admin alloc
-	7372	-	7372 LABS US Corp labor alloc
-	7372	-	7372 LABS US Corp admin alloc
-	7373	-	7373 LU Corp US labor
-	7373	-	7373 LU Corp US Admin alloc
-	7374	-	7374 LU Region labor
-	7374	-	7374 LU Region Admin alloc
1,263.40	7418	1,479.80	7418 Rental of Building/Real Property
-	7421	-	7421 Rental of Equipment
-	7421	-	7421 Rental of Equipment-Ops-Collect
-	7421	-	7421 Rental of Equipment-Ops-RWD
-	7422	-	7422 Rental of Equip-Maint-Collect
-	7423	-	7423 Rental of Equipment-Ops-Pump
-	7424	-	7424 Rental of Equip-Maint-Pump
26,273.00	7425	-	7425 Rental of Equip-Ops-Treat&Disp
315.00	7426	419.42	7426 Rental of Equipment
-	7428	-	7428 Rental of Equipment
-	7429	-	7429 Rental of Equip-Ops-RWT
3,488.52	7501	-	7501 Transportation Expenses-Ops-Collect
439.68	7508	-	7508 Transportation Expenses
372.15	7568	-	7568 Insurance-Vehicle
1,867.23	7578	463.13	7578 Insurance-General Liability
-	7668	-	7668 Regulatory Commission Expenses-Amortization of
-	7678	-	7678 Regulatory Commission Expense
-	7678	-	7678 Regulatory Commission Expense- Other
178.12	7707	-	7707 Bad Debt Expense
-	7758	-	7758 Telephone Expense
-	7758	-	7758 Meals and Entertainment
-	7758	-	7758 Licences and Fees
3,979.66	7758	1,474.46	7758 Public Relations
291.67	7758	-	7758 Bank Charges

Depreciation and Amortization Expense

160,056.03	4030	39,000.88	4030 Depreciation Expense
-	4031	-	4031 Amortization of Vehicles
-	4031	-	4031 LU Amortization - Other Utility Plant
-	4032	-	4032 Amortization of Equipment
3,661.73	4073	1,463.22	4073 Amortization of Other Utility Plant
2,774.33	4073	1,503.88	4073 LU Amort of Other Utility Plant
-	4074	-	4074 Regulatory Commission Expenses-Amortization of
-	4074	-	4074 Amortization of Regulatory Assets
-	4076	-	4076 Regulatory Commission Expense- Other

Taxes Other than Income

44,134.09	4080	1,587.75	4080 Property Taxes
-	4081	-	4081 Utility Regulatory Assessment Fees

Income taxes

-	4091	-	4091 Federal Income Tax Expense
-	4091	-	4091 State Income Tax Expense

Non-Operating Income and Expenses

-	4100	-	4100 Deferred Income Tax - Debit
-	4140	-	4140 Gain/Loss Fixed Asset Disposal
-	4190	-	4190 Interest income
-	4190	-	4190 Interest on LT Receivable
(7,865.64)	4200	-	4200 AFUDC - Equity Income
-	4200	-	4200 AFUDC - Borrowed
-	4266	-	4266 Charitable Donations
92.37	4270	-	4270 Interest Expense
-	4271	-	4271 Interest Expense Intercompany
-	4272	-	4272 Interest Expense on short Term Debt
-	4273	-	4273 Interest on Long Term Debt
-	4280	-	4280 Amortization of Debt Discount
-	4548	-	4548 Common Shares - Holly Ranch
-	4548	-	4548 Dividends Paid - Holly Ranch
-	4549	-	4549 Common Shares BE
404,934.28	4549	-	4549 Dividends Paid
-	4550	-	4550 common shares Piney
-	4550	86,692.72	4550 Dividends Paid - Piney Shores
-	4551	-	4551 Common Shares Hill Country
152,634.56		26,157.55	Total

8116
Hill Country 2015 Silverleaf

-	-
-	-
-	-
-	-
-	(19,878.61)
-	-
-	15,035.46
77,417.24	386,487.45
-	-
-	-
4,437.66	424,313.57
-	-
7,254.43	10,282.98
-	122,965.31
29,364.41	405,862.97
-	-
-	-
1,750.72	52,603.36
-	-
-	-
-	838.77
27,242.79	37,235.19
-	-
126,465.82	747,178.12
-	118,891.38
48,175.10	287,135.40
8,016.86	65,030.43
-	-
12,191.58	89,159.78
12,692.44	112,016.87
13,591.21	13,634.56
-	137,479.23
-	-
-	78,443.99
-	-
-	-
-	199,809.99
-	-
-	-
-	-
-	-
60,599.23	671,997.67
-	85,124.20
-	209,347.25
456,976.69	741,790.56
-	-
9,611.13	24,951.47

-	-
-	-
-	-
-	-
-	79,550.00
74,703.62	509,459.37
-	-
-	14,270.00
2,245,000.00	2,277,207.57
-	-
-	-
7,241.60	72,276.38
8,664.68	38,429.16
-	7,314.57
-	57,139.98
-	-
228.50	35,278.96
-	3,447.65
-	-
4,403.15	6,128.29
-	-
-	51,175.22
-	-
-	0.80
-	-
-	-
(9,623.33)	(60,371.60)
-	-
-	-
-	-
-	-
(1,244.99)	(118,732.53)
-	-
-	-
-	-
(723.96)	(1,051.63)
-	-
-	(16,655.39)
-	-
(12,778.15)	(130,658.51)
-	-
-	-
-	-
-	-
(491.20)	(3,530.94)
-	-
-	-
-	(342.31)

-	-
-	-
-	(31.04)
-	-
(604.79)	(823.00)
-	-
-	-
-	-
(10,959.64)	(53,209.18)
-	-
-	(40,448.72)
-	-
(10,507.10)	(109,600.22)
-	-
(1,282.72)	(10,426.82)
-	-
-	-
-	-
(5,921.87)	(54,148.06)
-	0.84
(5,269.69)	(52,975.01)
-	-
-	(5,109.20)
-	-
-	(79,526.83)
-	-
-	-
-	-
-	(42,115.51)
-	-
-	-
-	-
-	(259.96)
-	-
(13,591.21)	(73,802.95)
-	-
-	-
-	-
-	-
-	-
-	-
(6,032.29)	(77,537.81)
-	0.40
-	(4,256.22)
-	-
-	(33,413.26)
-	-
(48,450.17)	(78,242.00)
-	-
-	-
-	-
(789.69)	(2,050.65)
-	-

-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	(6,850.15)
-	-
(38,971.52)	(204,844.59)
-	-
-	-
-	-
-	(2,497.25)
-	-
(486,444.21)	(488,271.96)
-	-
-	-
-	-
-	-
-	-
(3,339.17)	(30,867.04)
-	-
(2,853.81)	(12,592.35)
-	-
-	(878.35)
-	-
-	(11,428.00)
-	-
-	-
-	-
(143.87)	(15,919.60)
-	-
-	(483.43)
-	-
-	-
-	-
(440.32)	(5,896.01)
-	-
-	-
-	-
-	(2,558.90)
-	-
-	-
-	-
207,327.79	747,861.73
134,488.28	170,734.20
47,765.00	117,604.07
3,192.32	14,132.35

-	700.00	
-	-	
-	-	
-	-	
-	-	
-	-	
83,006.33	331,253.77	
-	-	
-	(62.48)	
-	-	
-	103.63	
91.66	11,153.15	
-	-	
48,574.26	223,917.35	
-	-	
(86.03)	(95.08)	
-	-	
-	-	
-	-	
-	-	
-	-	
-	-	
-	-	
-	(200.00)	
-	(8,060.14)	
(3,524.21)	(47,588.31)	
-	-	
-	-	
-	-	
-	(1,500.55)	
(183,848.58)	(255,468.60)	
-	(3,040.98)	
(9,273.32)	(43,331.37)	
-	(9,847.31)	
-	-	
-	(7,961.01)	
-	-	
-	-	
-	-	
(1,758,578.86)	(1,758,578.86)	-1,758,578.86 Related to GBRA - Remove
-	(5,000.00)	