

V Inc Taxes

SCHEDULES - CLASS B RATE/TARIFF CHANGE

Section V calculated federal income tax at present rates.

Instructions for Section V

Complete SCHEDULE V per instructions found in the reference column.

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Division
 SCHEDULES - CLASS B RATE/TARIFF CHANGE
V SCHEDULE OF EFFECTIVE FEDERAL TAX RATE
 FOR THE TEST YEAR ENDED: 12/31/2017

A	B	C	D
Line		Amount	Reference
1	Requested Return	\$ 575,469	Schedule III-1, Line 3 or II-1, line 34
2	Less: Synchronized Interest	\$ (106,240)	Sch. III-1, Col. G, Line 5 x Sch. III-2, Line 16)
3	Requested taxable return	\$ 469,228	Line 1 minus Line 2
4	Income taxes at proposed rates	\$ 98,538	Line 17 below
5	Effective tax rate	21.00%	Line 4 divided by Line 3
6	Total gross up factor	1.265823	1.0 divided by (1.0 minus line 5)
7	Grossed up federal income tax	\$ 124,732	Line 4 times line 6

To Sch I-1, Line 27

FEDERAL INCOME TAX CALCULATION:

Line No.	Tax Rate	Taxable Income	Tax Rate	Tax
		(Portion of Taxable Income in Level)		(C x D)
12				
13				
14				
15				
16				
17	Total before gross up		To Line 4	

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Division VI RATE DESIGN INSTRUCTIONS SCHEDULES - CLASS B RATE/TARIFF CHANGE
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Section VI is used for rate design.

Instructions for Section VI:

Sheet VI-1 designs rates based on the requested revenue requirement. Complete the schedule using the referenced lines from other schedules. The schedule is for a simple base (customer charge) rate and one gallonage rate per each 1,000 gallons. If a different rate structure is requested, all calculations supporting the proposed rates must be included. Rates and resulting revenues for each class of customer and each rate tier included in the proposed tariff must be specified. If a different fixed/variable expense split is proposed, attached explanations of why the split is appropriate, and include any calculations not included on Schedule VI.

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

Schedule VI-1 RATE DESIGN

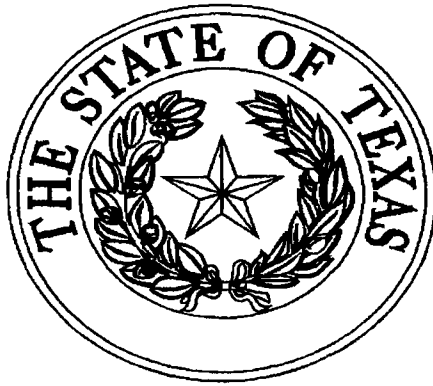
FOR THE TEST YEAR ENDED: 12/31/2017

Line No.	A	B	C
		Reference	
	DETERMINATION OF FIXED COSTS		
1.	Gross revenues to be recovered	Sch I-1, Col F, Line 36	\$ 2,978,111
2.	Less; Rate case expense recovered via surcharge	Sch I-1, Col F, Line 21	124,295
3.	Gross revenues to be recovered via rates	Line 1 - Line 2	\$ 2,853,816
	Less variable costs:		
4.	Purchased water - Account 610	Sch I-1, Col. F, line 1	\$ 80,158
5.	Purchased power - Account 615	Sch I-1, Col. F, line 2	124,895
6.	Other volume related - Account 618	Sch I-1, Col. F, line 3	53,788
7.	Other volume related or allocated (attach schedule)		
8.			
9.			
10.			
11.			
12.	FIXED COSTS	Line 3 - Lines 4-11	\$ 2,719,270
13.	% OF FIXED COSTS RECOVERED THROUGH THE VOLUMETRIC CHARGE		35.58%
14.	% OF FIXED COSTS RECOVERED THROUGH THE BASE CHARGE		64.42%
	RECAP:		
15.	RECOVERED THROUGH BASE SERVICE CHARGE	Line 12 x Line 14	\$ 1,751,754
16.	RECOVERED THROUGH VOLUMETRIC RATE	Line 1 - Line 15	1,102,062
17.	TOTAL	Line 15+ Line 16 (Equals Line 3)	\$ 2,853,816
	TO BE RECOVERED THROUGH BASE SERVICE CHARGE		
18.	TOTAL BASIC EQUIVALENT METERS	Sch I-3, Col H, line 9	3,265.5
19.	BASIC EQUIVALENT RATE	Line 15 / Line 18	\$ 536.44
	TO BE RECOVERED THROUGH VOLUMETRIC RATE		
20.	TOTAL WATER SALES IN 1,000 GALS	Sch II-1(a), Col C, line 4	190,500
21.	VOLUMETRIC RATE (CHARGE PER 1,000 GALS)	Line 16 / Line 20	\$ 5.785
	PROPOSED RATES:		
22.	FOR ALL WATER DELIVERED PER 1,000 gallons	Line 21 or attach calc	\$ 5.785
23.	BASIC EQUIVALENT RATE (PER MONTH)	Line 19/12	\$ 44.70
	Meter size	Line 19	Equivalency
24.			Base Rate/size
25.	SEE ATTACHED		
26.			
27.			
28.			
29.			
30.			
31.			
32.			

If the utility is setting a tiered rate, calculations for all tiers must be provided with total collections for all tiers compared to the revenue requirement requested.

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Water Division SCHEDULES - CLASS B RATE/TARIFF CHANGE Schedule VI-1 RATE DESIGN FOR THE TEST YEAR ENDED: 12/31/2017			
Line No.	A	B Reference	C
	DETERMINATION OF FIXED COSTS		
1.	Gross revenues to be recovered	Sch I-1, Col F, Line 36	\$ 2,978,111
2.	Less; Rate case expense recovered via surcharge	Sch I-1, Col F, Line 21	124,295
3.	Gross revenues to be recovered via rates	Line 1 - Line 2	\$ 2,853,816
	Less variable costs:		
4.	Purchased water - Account 610	Sch I-1, Col. F, line 1	\$ 80,158
5.	Purchased power - Account 615	Sch I-1, Col. F, line 2	124,895
6.	Other volume related - Account 618	Sch I-1, Col. F, line 3	53,788
7.	Other volume related or allocated (attach schedule)		
8.			
9.			
10.			
11.			
12.	FIXED COSTS	Line 3 - Lines 4-11	\$ 2,719,270
13.	PROPOSED % OF FIXED COSTS RECOVERED IN VOLUMETRIC CHARGE		30.00%
14.	PROPOSED TO BE RECOVERED THROUGH BASE SERVICE CHARGE		70.00%
	RECAP:		
15.	RECOVERED THROUGH BASE SERVICE CHARGE	Line 3 x Line 14	\$ 1,997,671
16.	RECOVERED THROUGH VOLUMETRIC RATE	Line 3 x Line 13	856,145
17.	TOTAL	Line 15+ Line 16 (Equals Line 3)	\$ 2,853,816
	TO BE RECOVERED THROUGH BASE SERVICE CHARGE		
18.	TOTAL BASIC EQUIVALENT METERS	Sch I-3, Col H, line 9	3,265.5
19.	BASIC EQUIVALENT RATE	Line 15 / Line 18	\$ 611.75
	TO BE RECOVERED THROUGH VOLUMETRIC RATE		
20.	TOTAL WATER SALES IN 1,000 GALS	Sch II-1(a), Col C, line 4	190,500
21.	VOLUMETRIC RATE (CHARGE PER 1,000 GALS)	Line 16 / Line 20	\$ 4.494
	PROPOSED RATES:		
22.	FOR ALL WATER DELIVERED PER 1,000 gallons	Line 21 or attach calc	\$ 4.494
23.	BASIC EQUIVALENT RATE (PER MONTH)	Line 19/12	\$ 50.98
	Meter size	Line 19	Equivalency
24.	5/8" x 3/4"	\$ 50.98	1.0
25.	3/4"	\$ 50.98	1.5
26.	1"	\$ 50.98	2.5
27.	1 1/2"	\$ 50.98	5.0
28.	2"	\$ 50.98	8.0
29.	3"	\$ 50.98	15.0
30.			
31.			
32.	Commodity Rate (per 1,000 gals)		\$ 4.494

If the utility is setting a tiered rate, calculations for all tiers must be provided with total collections for all tiers compared to the revenue requirement requested.



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 - Sewer 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
\$ 105,930 (From Sch. I-1, Line 33)
dollar amount
4.63% (From Sch. I-1, Line 34)
percent above (below) current revenue requirement

DESCRIBE OWNERSHIP OF COMPANY:

Silverleaf Water is owned by Liberty 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 - Sewer 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:	<u>12/31/2017</u>	
Prior Docket	2009-2087-UCR	
Current Docket	47976	
Prior Rate Case File Date:		4/9/2009
Current Rate Case File Date:		4/15/2018
Ownership Description:	Silverleaf Water is owned by Liberty 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 - Sewer 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: 4/15/2018

	<u>Attachment Schedule</u>	<u>Items Checked</u>
SECTION I	<u>REVENUES AND REVENUE REQUIREMENT</u>	
Revenue Requirement Summary	I-1	<input type="checkbox"/>
Historical Revenue Summary	I-2	<input 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 - Sewer Division GENERAL WATER RATE/TARIFF CHANGE APPLICATION SCHEDULES TABLE OF CONTENTS (Page 2 of 2)
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	Attachment Schedule	Items Checked
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 - Sewer 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 - Sewer 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	710	Purchased Wastewater Treatment	\$ 241,061		\$ 241,061	Schedule II-3
2	711	Sludge Removal Expense	35,253		35,253	Schedule II-3
3	715-716	Power Expense-production only	63,819	-	63,819	Schedule II-4
4	718	Chemicals	17,456	-	17,456	Schedule II-5
5		Total volume related exp.	\$ 357,589	\$ -	\$ 357,589	Add Lines 1-3
		Non-volume related expenses:				
6	701	Salaries and wages	\$ -	\$ -	\$ -	Schedule II-6, Line 1
7	720	Materials and supplies	28,585	-	28,585	Schedule II-7
8	731-736	Contract work	709,972	14,257	724,228	Schedule II-8
9	750	Transportation expenses	7,162	-	7,162	Schedule II-9
10	742	Rental of equipment	945	-	945	Schedule II-10
11		Total non-volume related exp.	\$ 746,663		\$ 760,920	Add Lines 5-9
		Admin. & general expenses:				
12	701	Office salaries	\$ -	\$ -	\$ -	Schedule II-6, line 2
13	701	Mgmt. salaries	-	-	-	Schedule II-6, line 3
14	704	Employee pensions & benefits	-	-	-	Schedule II-11
15	715	Purchased power-Office only	-	-	-	Schedule II-4
16	770	Bad debt expense	203	-	203	Schedule II-12
17	776	Rental of Building/real Property	8,846	-	8,846	Schedule II-13
18	777	Office supplies & expenses	-	-	-	Schedule II-14
19	778	Professional services	-	-	-	Schedule II-15
20	784	Insurance	6,653	-	6,653	Schedule II-16
21	766	Regulatory (rate case) expense	-	75,127	75,127	Schedule II-17
22	767	Regulatory expense (other)	-	-	-	Schedule II-18
22	775	Miscellaneous expenses	5,321		5,321	Schedule II-19
23		Total admin. & general expense	\$ 21,022	\$ 75,127	\$ 96,150	Add Lines 11-22
24		Total operating Expenses	\$ 1,125,275	\$ 75,127	\$ 1,214,659	Lines 4 + 10 + 23
25	403	Depreciation & Amortization	\$ 585,926	\$ -	\$ 585,926	Sch III-3, Col E, Line 30
26	408	Taxes Other than Income	\$ 40,441	\$ 63,378	\$ 103,819	Sch IV(b), Line 8
27	409/10	Income Tax Expense	\$ -	\$ 87,169	\$ 87,169	Schedule V, Line 7
28		TOTAL EXPENSES	\$ 1,751,641	\$ 225,674	\$ 1,991,573	
29		TOTAL HISTORIC REVENUE	\$ 2,287,810			Sch I-2, Line 6
30		HISTORICAL TEST YEAR RETURN	\$ 536,168			Line 30 less Line 29
31		REQUESTED RETURN			\$ 402,167	Schedule III-1, Line 3
32		TOTAL REVENUE REQUIREMENT			\$ 2,393,739	Line 30 plus Line 34
33		REQUESTED ANNUAL REVENUE INCREASE		(to notice)	\$ 105,930	Line 32 less Line 29
34		PERCENTAGE INCREASE			4.63%	Line 36 divided by Line 33
35		LESS: OTHER REVENUES			-	Sch. II-3(b), Col. D, Line 8
36		Revenue for Rate Design		(to VI, line 1)	\$ 2,393,739	Line 32 minus Line 35

Rate Base	\$ 4,419,414
Adjusted Operating Income	318,482
Current Rate of Return	7.21%
Required Operating Income	\$ 402,167
Required Rate of Return on Fair Value Rate Base	9.10%
Operating Income Deficiency	\$ 83,685
Gross Revenue Conversion Factor	1.2658
Increase in Gross Revenue Requirement	\$ 105,930
Test Year Revenues	\$ 2,287,810
Increase	\$ 105,930
Proposed Revenues	<u>\$ 2,393,740</u>

Revenues and Expenses	<u>Adjusted TY</u>	<u>Change</u>
Revenues	\$ 2,287,810	\$ 105,930
O&M and A&G	1,214,659	
Depreciation	585,926	
Taxes Other than Income	103,819	
Income Taxes	64,923	22,245
Operating Income	<u>\$ 318,482</u>	<u>\$ 83,685</u>

Income Taxes	
Income Before Taxes	\$ 383,406
Synchronized Interest	<u>(74,246)</u>
Taxable Income	<u>\$ 309,159</u>
Tax Rate	21%
Income Taxes	\$ 64,923

GRCF 1.265822785

At Proposed

\$	2,393,740
	1,214,659
	585,926
	103,819
	87,169
	<hr/>
\$	402,167

\$	489,336
	(74,246)
	<hr/>
\$	415,090
	21%
\$	87,169

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Sewer 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.	522 Metered connections base rate revenue	\$ 2,090,225	From Financial Rcds
2.	522 Metered connection gallonage rate revenue	197,584	From Financial Rcds
3.	521 Unmetered (Flat rate) revenue		
4.	Total Metered & Flat Rate Revenue	\$ 2,287,810	
5.	Plus: Total Other Revenues	-	From II-3, Column B, line 7
6.	Total Historic Test Year Revenues per income statement and Annual Report*	\$ 2,287,810	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 Revenues (Usage)	\$ 2,119,964
Meter Commercial Revenues (Usage)	199,257
Accrual Adjustment Corrections	(31,412)
Total	<u>\$ 2,287,810</u>

2017 Operating Revenues

	Holly Ranch	Big Eddy	Piney Shores
Residential	224,077.65	676,329.97	443,715.02
Commercial	9,194.02	125,221.06	23,906.84
Accrual Adjustment	6,750.00	(21,670.00)	191.00
Total Operating Revenues	<u>240,021.67</u>	<u>779,881.03</u>	<u>467,812.86</u>

Hill Country	Silverleaf
775,841.81	2,119,964.45
40,935.20	199,257.12
(16,683.00)	(31,412.00)
<u>800,094.01</u>	<u>2,287,809.57</u>

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Sewer 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"	1,222	(52)	1,170	N/A	1.0	1,170.0
2.	3/4"	-	-	-	N/A	1.5	-
3.	1"	5	-	5	N/A	2.5	12.5
4.	1 1/2"	2	-	2	N/A	5.0	10.0
5.	2"	10	4	14	N/A	8.0	112.0
6.	3"	2	1	3	N/A	16.0	48.0
7.	Holly Ranch - Quad	11	1	12	N/A	0.51	6.1
8.							
9.							
10.			-	-			
11.			-	-			
12.	Total	0	0	0			1358.62
13.	Average						

128.53
65.55
0.5099977

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

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
		PUC report Sch. 9		(C + D)	(C + E) / 2
1.		N/A	N/A		
2.					
3.					
4.					
5.	Total				-

INSTRUCTIONS - OPERATIONS AND MAINTENANCE

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Sewer 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 - Sewer 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 ww flows treated	27,731	-	27,731	PUC Annual Report
2	Total wastewater purchased	27,651	-	27,651	PUC Annual Report
3	Total wastewater flows	55,382	-	55,382	Line 1 + line 2
4	Total flows billed	54,133		54,133	PUC Annual Report
5	Total accounted for non-revenue water*			-	
6	Total unaccounted for water	1,249	-	1,249	Lines 3 less 4 less 5
7	Percentage	2.26%		2.26%	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	PUC report Sch. D-1
2	Water Pumped (1,000 gallons)			N/A	PUC report Sch. D-1
3	Total production (1,000 gallons)			N/A	Lines 13 + 14

Known and measurable calculations and explanations:

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Sewer 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 710 (Purchased Treatment)				241,061
2.	Account 711 (Sludge Removal)				35,253
3.					
4.	Total *				276,314

* 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**)	-		
8.	Total Other Revenues	-		

(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.

Connection Fees	\$	-
Misc Income		-
Establishment Fees		-
Service Charges		-
Returned Check Charge		-
Late Payment Fee		-
Total Other	\$	-

Purchase Water

	2015				
	Holly Ranch	Big Eddy	Piney Shores	Hill Country	Silverleaf
Trial Bal	6,837.10	5,052.90	21,696.67	-	33,586.67
Reclass to water	-	-	-	-	-
Adj TB	6,837.10	5,052.90	21,696.67	-	33,586.67

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:INV	MAY1117YS	
8114	6/1/2017	ACCR CITYCON	ACCR CITYCONROE:INV	MAY1117YS	
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:INV	JULY417YS	
8114	7/31/2017	ACCR PSWTR:IN	ACCR PSWTR:INV	PSU07212017	
8114	8/1/2017	ACCR CITYCON	ACCR CITYCONROE:INV	JULY417YS	
8114	8/1/2017	ACCR PSWTR:IN	ACCR PSWTR:INV	PSU07212017	
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 0034-0150-I	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:INV	SEPT0817YS	
8114	9/30/2017	ACCR CITYCON	ACCR CITYCONROE:INV	SEPT0817YS	
8114	10/5/2017	PS # 0034-0150-I	Purchases	8020-CITCON	City of Conroe
8114	10/26/2017	PS Acct 3# 00004055	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
6,980.36	-	12,204.92	-	19,185.28		1,475.00
-	-	-	-	-		-
6,980.36	-	12,204.92	-	19,185.28		1,475.00

Originating Docu	Debit Amount	Credit Amount	Net Amount	Account Descripti	Account Number
PSU01182017	81.87	-	81.87	Purchased Water	8114-2-0200-50-1
JAN1217YS	115.00	-	115.00	Purchased Water	8114-2-0200-50-1
RCT0000000002	59.11	-	59.11	Purchased Water	8114-2-0200-50-1
PSU02202017	-	59.11	(59.11)	Purchased Water	8114-2-0200-50-1
RCT0000000002	59.11	-	59.11	Purchased Water	8114-2-0200-50-1
	5,119.66	-	5,119.66	Purchased Water	8114-2-0200-50-1
	-	5,119.66	(5,119.66)	Purchased Water	8114-2-0200-50-1
RCT0000000002	5,119.66	-	5,119.66	Purchased Water	8114-2-0200-50-1
PSU03202017	46.44	-	46.44	Purchased Water	8114-2-0200-50-1
MAR1317YS	8,125.54	-	8,125.54	Purchased Water	8114-2-0200-50-1
PSU04182017	30.50	-	30.50	Purchased Water	8114-2-0200-50-1
APR1217YS	9,501.02	-	9,501.02	Purchased Water	8114-2-0200-50-1
PSU05222017	59.11	-	59.11	Purchased Water	8114-2-0200-50-1
	4,500.15	-	4,500.15	Purchased Water	8114-2-0200-50-1
	-	4,500.15	(4,500.15)	Purchased Water	8114-2-0200-50-1
MAY1117YS	10,032.58	-	10,032.58	Purchased Water	8114-2-0200-50-1
PSU06212017	111.65	-	111.65	Purchased Water	8114-2-0200-50-1
JUNE1317YS	10,569.62	-	10,569.62	Purchased Water	8114-2-0200-50-1
	11,797.14	-	11,797.14	Purchased Water	8114-2-0200-50-1
	247.60	-	247.60	Purchased Water	8114-2-0200-50-1
	-	11,797.14	(11,797.14)	Purchased Water	8114-2-0200-50-1
	-	247.60	(247.60)	Purchased Water	8114-2-0200-50-1
	-	247.60	(247.60)	Purchased Water	8114-2-0200-50-1
	247.60	-	247.60	Purchased Water	8114-2-0200-50-1
	100.56	-	100.56	Purchased Water	8114-2-0200-50-1
	-	100.56	(100.56)	Purchased Water	8114-2-0200-50-1
JULY1417YS	12,976.86	-	12,976.86	Purchased Water	8114-2-0200-50-1
PSU07212017	100.56	-	100.56	Purchased Water	8114-2-0200-50-1
AUG1517SL	12,695.86	-	12,695.86	Purchased Water	8114-2-0200-50-1
PSU08172017	104.06	-	104.06	Purchased Water	8114-2-0200-50-1
PS09192017	43.92	-	43.92	Purchased Water	8114-2-0200-50-1
	-	6,707.74	(6,707.74)	Purchased Water	8114-2-0200-50-1
	6,707.74	-	6,707.74	Purchased Water	8114-2-0200-50-1
SEPT0817YS	6,707.74	-	6,707.74	Purchased Water	8114-2-0200-50-1
PSU10192017	39.26	-	39.26	Purchased Water	8114-2-0200-50-1
	6,864.64	-	6,864.64	Purchased Water	8114-2-0200-50-1
	-	6,864.64	(6,864.64)	Purchased Water	8114-2-0200-50-1
OCT1217YS	142.73	-	142.73	Purchased Water	8114-2-0200-50-1
PSU11202017	38.97	-	38.97	Purchased Water	8114-2-0200-50-1
NOV1717YS	144.80	-	144.80	Purchased Water	8114-2-0200-50-1
	466.52	-	466.52	Purchased Water	8114-2-0200-50-1
			77,313.38		

76,597.93 City of Conroe

715.45 Other

2017			
Big Eddy	Piney Shores	Hill Country	Silverleaf
26,295.00	2,368.00	5,114.83	35,252.83
-	(76,597.93)		(76,597.93)
26,295.00	(74,229.93)	5,114.83	(41,345.10)

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	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	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	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	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	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

Purchase Wastewater Treatment

Trial Bal Reclass from water Adj TB	2015				
	Holly Ranch	Big Eddy	Piney Shores	Hill Country	Silverleaf
	6,837.10	5,052.90	21,696.67	-	33,586.67
					-
	6,837.10	5,052.90	21,696.67	-	33,586.67

Sludge Removal

2015				
Holly Ranch	Big Eddy	Piney Shores	Hill Country	Silverleaf
2,401.00	(1,156.16)	8,125.85	3,410.00	12,780.69

Company	TRX Date	Reference	Description	Originating Mast	Originating Mast
8114	1/24/2017	PS Acct # 00004	Purchases	8020-PINSHO	PINEY SHORES
8114	1/31/2017	PS Acct # 0034-	Purchases	8020-CITCON	City of Conroe
8114	2/21/2017	Receivings Tran	Purchases	8020-LIBWAT	Liberty Water
8114	2/22/2017	Void Open Trx	Purchases	8020-LIBWAT	Liberty Water
8114	2/28/2017	Receivings Tran	Purchases	8020-PINSHO	PINEY SHORES
8114	2/28/2017	ACCR CITY OF	ACCR CITY OF CONROE		
8114	3/1/2017	ACCR CITY OF	ACCR CITY OF CONROE		
8114	3/6/2017	Receivings Tran	Purchases	8020-CITCON	City of Conroe
8114	3/24/2017	Acct # 00004055	Purchases	8020-PINSHO	PINEY SHORES
8114	3/31/2017	PS # 0034-0150	Purchases	8020-CITCON	City of Conroe
8114	4/19/2017	PS # 00004055C	Purchases	8020-PINSHO	PINEY SHORES
8114	4/28/2017	PS # 0034-0150	Purchases	8020-CITCON	City of Conroe
8114	5/30/2017	Acct # 0000405C	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	Purchases	8020-CITCON	City of Conroe
8114	6/27/2017	PS Acct # 4055C	Purchases	8020-PINSHO	PINEY SHORES
8114	6/28/2017	PS # 0034-0150	Purchases	8020-CITCON	City of Conroe
8114	7/31/2017	ACCR CITYCON	ACCR CITYCONROE:INVJULY417YS		
8114	7/31/2017	ACCR PSWTR:I	ACCR PSWTR:INVPSU07212017		
8114	8/1/2017	ACCR CITYCON	ACCR CITYCONROE:INVJULY417YS		
8114	8/1/2017	ACCR PSWTR:I	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-C	Purchases	8020-CITCON	City of Conroe
8114	8/28/2017	PS Acct# 40550	Purchases	8020-PINSHO	PINEY SHORES
8114	8/30/2017	PS Acct 0034-01	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	Purchases	8020-CITCON	City of Conroe
8114	10/26/2017	PS Acct 3# 000C	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 Purchases	8020-CITCON	City of Conroe
8114	11/29/2017 PS # 0004055 Purchases	8020-PINSHO	PINEY SHORES
8114	11/30/2017 PS Acct # 0034- 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
6,980.36	-	12,204.92	244,492.38	263,677.66	5,095.62
6,980.36	-	12,204.92	244,492.38	263,677.66	5,095.62

2016					
Holly Ranch	Big Eddy	Piney Shores	Hill Country	Silverleaf	Holly Ranch
3,400.00	11,900.00	4,736.00	8,010.00	28,046.00	1,475.00

Originating Doc#	Debit Amount	Credit Amount	Net Amount	Account Descrip	Account Number
PSU01182017	81.87	-	81.87	Purchased Water	8114-2-0200-50-
JAN1217YS	115.00	-	115.00	Purchased Water	8114-2-0200-50-
RCT0000000000%	59.11	-	59.11	Purchased Water	8114-2-0200-50-
PSU02202017	-	59.11	(59.11)	Purchased Water	8114-2-0200-50-
RCT0000000000%	59.11	-	59.11	Purchased Water	8114-2-0200-50-
	5,119.66	-	5,119.66	Purchased Water	8114-2-0200-50-
	-	5,119.66	(5,119.66)	Purchased Water	8114-2-0200-50-
RCT0000000000%	5,119.66	-	5,119.66	Purchased Water	8114-2-0200-50-
PSU03202017	46.44	-	46.44	Purchased Water	8114-2-0200-50-
MAR1317YS	8,125.54	-	8,125.54	Purchased Water	8114-2-0200-50-
PSU04182017	30.50	-	30.50	Purchased Water	8114-2-0200-50-
APR1217YS	9,501.02	-	9,501.02	Purchased Water	8114-2-0200-50-
PSU05222017	59.11	-	59.11	Purchased Water	8114-2-0200-50-
	4,500.15	-	4,500.15	Purchased Water	8114-2-0200-50-
	-	4,500.15	(4,500.15)	Purchased Water	8114-2-0200-50-
MAY1117YS	10,032.58	-	10,032.58	Purchased Water	8114-2-0200-50-
PSU06212017	111.65	-	111.65	Purchased Water	8114-2-0200-50-
JUNE1317YS	10,569.62	-	10,569.62	Purchased Water	8114-2-0200-50-
	11,797.14	-	11,797.14	Purchased Water	8114-2-0200-50-
	247.60	-	247.60	Purchased Water	8114-2-0200-50-
	-	11,797.14	(11,797.14)	Purchased Water	8114-2-0200-50-
	-	247.60	(247.60)	Purchased Water	8114-2-0200-50-
	-	247.60	(247.60)	Purchased Water	8114-2-0200-50-
	247.60	-	247.60	Purchased Water	8114-2-0200-50-
	100.56	-	100.56	Purchased Water	8114-2-0200-50-
	-	100.56	(100.56)	Purchased Water	8114-2-0200-50-
JULY1417YS	12,976.86	-	12,976.86	Purchased Water	8114-2-0200-50-
PSU07212017	100.56	-	100.56	Purchased Water	8114-2-0200-50-
AUG1517SL	12,695.86	-	12,695.86	Purchased Water	8114-2-0200-50-
PSU08172017	104.06	-	104.06	Purchased Water	8114-2-0200-50-
PS09192017	43.92	-	43.92	Purchased Water	8114-2-0200-50-
	-	6,707.74	(6,707.74)	Purchased Water	8114-2-0200-50-
	6,707.74	-	6,707.74	Purchased Water	8114-2-0200-50-
SEPT0817YS	6,707.74	-	6,707.74	Purchased Water	8114-2-0200-50-
PSU10192017	39.26	-	39.26	Purchased Water	8114-2-0200-50-
	6,864.64	-	6,864.64	Purchased Water	8114-2-0200-50-
	-	6,864.64	(6,864.64)	Purchased Water	8114-2-0200-50-

OCT1217YS	142.73	-	142.73	Purchased Wate 8114-2-0200-50-
PSU11202017	38.97	-	38.97	Purchased Wate 8114-2-0200-50-
NOV1717YS	144.80	-	144.80	Purchased Wate 8114-2-0200-50-
	466.52	-	466.52	Purchased Wate 8114-2-0200-50-
			77,313.38	
			76,597.93	City of Conroe
			715.45	Other

2017				
Big Eddy	Piney Shores	Hill Country	Silverleaf	
-	77,313.38	235,250.40	317,659.40	
	(76,597.93)		(76,597.93)	
-	715.45	235,250.40	241,061.47	

2017				
Big Eddy	Piney Shores	Hill Country	Silverleaf	
26,295.00	2,368.00	5,114.83	35,252.83	

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

Cost of Goods Sold	Open	7101	5460	11 200	PMTRX
Cost of Goods Sold	Open	7101	5460	11 200	PMTRX
Cost of Goods Sold	Open	7101	5460	11 200	PMTRX
Cost of Goods Sold	Open	7101	5460	12 200	GJ

Journal En Series

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

1328683 Purchasing
1342355 Purchasing
1345796 Purchasing
1370114 Financial

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Sewer 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.	715-716	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	\$	90,181	
	2016	\$	103,720	
Test Year	2017	\$	63,819	
K & M Change		\$	-	(to I-1, Column E, Line 2)
Adjusted Test year		\$	63,819	(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 - Sewer 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.	718	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.

	<u>Year</u>	<u>Amount</u>	
	<u>2015</u>	\$ <u>14,839</u>	
	<u>2016</u>	\$ <u>19,890</u>	
a. Test Year	<u>2017</u>	\$ <u>17,456</u>	
b. K & M Change		\$ <u>-</u>	(to I-1, Column E, Line 3)
c. Adjusted Test year (a.+b.)		\$ <u>17,456</u>	(to I-1, Column F, Line 3)

Explanation and calculations of known and measurable change:

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Sewer 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			
2			
3			
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 the 5% per year.

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

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Sewer 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.	720	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:

	<u>Year</u>	<u>Amount</u>
	<u>2015</u>	\$ <u>20,005</u>
	<u>2016</u>	\$ <u>32,148</u>
a. Test Year	<u>2017</u>	\$ <u>28,585</u>
b. K & M Change		\$ <u>-</u> (to I-1, Column E, Line 6)
c. Adjusted Test year (a. + b.)		\$ <u>28,585</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:

<u>Description</u>	<u>Amount</u>	<u>Date in service</u>
N/A		

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Sewer 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.	731-736	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	\$	770,851
	2016	\$	618,763
a. Test Year	2017	\$	709,972
b. K & M Change		\$	14,257 (to I-1, Column E, Line 7)
c. Adjusted Test year (a. + b.)		\$	724,228 (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	223,864.34	(5,685.38)
US Corporate Allocations	130,270.71	-
LU Sub Corp Allocations (Incl 601)	205,647.75	-
Contractual Services	150,188.79	(1,317.09)
	709,971.59	(7,002.47)

Detail

		2017 Amount	Pro Forma - Allocations
7011	5010 Labour-Ops-Collect	172,081.22	
7311	5200 Contract Serv-Eng-Ops-Collect	-	
7318	5200 Contractual Services-Engineering	-	
7328	5200 Contractual Services-Accounting	-	
7331	5200 Contractual Services-Legal	54,717.44	
7340	5200 LABS NonLabor Allocations	9,064.66	(364.73)
7341	5200 LU US Allocation - Labour	80,628.99	
7342	5200 LU US Allocation - Admin	46,765.38	(1,397.34)
7343	5200 Admin Allocation-AWS	-	
7344	5200 LU US Customer Care - Labour	48,688.85	-
7345	5200 LU US Customer Care - Admin	190.10	-
7346	5200 LU Canada Allocation - Labour	2,179.48	-
7347	5200 LU Canada Allocation - Admin	11,475.45	(3,920.15)
7348	5200 APUC Allocation - Labour	7,966.60	-
7349	5200 APUC Allocation - Admin	13,245.82	(3.16)
7351	5200 Contract Serv-Test-Ops-Collect	-	
7351	5200 Contractual Services-Testing	-	
7352	5200 Contract Serv-Testing-Maint-Collect	-	
7355	5200 Contract Serv-Test-Ops-Treat&Disp	33,376.43	
7361	5200 Contract Serv-Other-Ops-Collect	62,533.94	
7361	5200 Contract Serv-Other-Ops-RWD	-	
7361	5200 Contractual Services-Other	16,868.44	
7361	5200 Contractual Services-Other-Maint-RWD	-	
7361	5200 Contractual Services-Other-Maint-RWT	-	
7362	5200 Contract Serv-Other-Maint-Collect	2,136.46	
7362	5200 Contract Serv-Outside Oper-Ops-Collect	51,881.85	
7363	5200 Contract Serv-Other-Ops-Pump	-	
7364	5200 Contract Serv-Other-Maint-Pump	-	
7365	5200 Contract Serv-Other-Ops-Treat&Disp	23,450.97	
7366	5200 Contract Serv-Other-Maint-Treat&Disp	9,708.39	
7368	5010 LABS Labor Allocations	5,899.26	-
7369	5010 LABS Corporate Service labour allocation	-	
7369	5200 LABS Corporate Service - Labour	-	
7369	5200 Contract Serv-Other-Ops-RWT	-	

7369	5200 LABS Corporate Service - Labour	-	
7370	5010 LABS Corp - Labour	6,548.76	-
7370	5200 LABS Corp - Admin	9,830.59	-
7371	5010 LABS US Bus labor alloc	1,108.72	
7371	5200 LABS US Bus admin alloc	4,012.69	(645.12)
7372	5010 LABS US Corp labor alloc	3,821.40	
7372	5200 LABS US Corp admin alloc	3,897.67	-
7373	5010 LU Corp US labor	421.36	
7373	5200 LU Corp US Admin alloc	773.81	(671.97)
7374	5010 LU Region labor	10,675.63	-
7374	5200 LU Region Admin alloc	16,021.23	-
		709,971.59	(7,002.47)

Pro Forma - HRIS Payroll Recon	Proforma - Salary Increase	Adjusted 2017 Amount
-	5,947.51	224,126.47
-	3,097.88	133,368.59
-	10,479.75	216,127.50
-	1,734.14	150,605.84
-	21,259.27	724,228.39

Pro Forma - HRIS Payroll Recon	Proforma - Salary Increase	Adjusted 2017 Amount
	10,479.75	182,560.97
		-
		-
		-
		54,717.44
	552.04	9,251.97
	4,910.31	85,539.30
		45,368.04
		-
	2,965.15	51,654.00
		190.10
	132.73	2,312.21
		7,555.30
	485.17	8,451.77
		13,242.66
		-
		-
		-
		33,376.43
		62,533.94
		-
		16,868.44
		-
		-
		2,136.46
		51,881.85
		-
		-
		23,450.97
		9,708.39
	359.26	6,258.52
	-	-
		-
		-

-	-
398.82	6,947.58
	9,830.59
67.52	1,176.24
	3,367.57
232.72	4,054.12
	3,897.67
25.66	447.02
	101.84
650.15	11,325.78
	16,021.23
21,259.27	724,228.39

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Sewer 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.	750	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.

	<u>Year</u>	<u>Amount</u>
	<u>2015</u>	\$ <u>3,975</u>
	<u>2016</u>	\$ <u>5,196</u>
a. Test Year	<u>2017</u>	\$ <u>7,162</u>
b. K & M Change		\$ <u>-</u> (to I-1, Column E, Line 8)
c. Adjusted Test year (a. + b.)		\$ <u>7,162</u> (to I-1, Column F, Line 8)

Explanation and calculations of known and measurable change:

II-9(b) Large Items*:

<u>Description</u>	<u>Amount</u>	<u>Date in service</u>
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 - Sewer 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.	742	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
	<u>2015</u>	\$ <u>27,007</u>
	<u>2016</u>	\$ <u>866</u>
a. Test Year	<u>2017</u>	\$ <u>945</u>
b. K & M Change		\$ <u>-</u> (to I-1, Column E, Line 9)
c. Adjusted Test year (a. + b.)		\$ <u>945</u> (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 - Sewer 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.

Line No.	Account No.	Account Name
13.	704	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:

_____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Year	Total Amount	Pensions	Health	Other	Amount Capitalized*

Cost per Employee: _____

_____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Year	Total Amount	Pensions	Health	Other	Amount Capitalized*

Number of Employees covered: _____

Cost per Employee: _____

List types of Pensions & Benefits:

_____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Year	Total Amount	Pensions	Health	Other	Amount Capitalized*

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 - Sewer 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.	770	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.

	Year	Amount
	2015	\$ 178
	2016	\$ 156
a. Test Year	2017	\$ 203
b. K & M Change		\$ (to I-1, Column E, Line 15)
c. Adjusted Test year (a. + b.)		\$ 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 - Sewer 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.	741	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	
	<u>2015</u>	\$ <u>5,697</u>	
	<u>2016</u>	\$ <u>7,431</u>	
a. Test Year	<u>2017</u>	\$ <u>8,846</u>	
b. K & M Change		\$ <u>-</u>	(to I-1, Column E, Line 16)
c. Adjusted Test year (a. + b.)		\$ <u>8,846</u>	(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 - Sewer Division
 SCHEDULES - CLASS B RATE/TARIFF CHANGE
II-14 OFFICE SUPPLIES
 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>
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 - Sewer 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.

Line No.	Account No.	Account Name
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 - Sewer 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.	756-757	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>5,883</u>	
	<u>2016</u>	\$ <u>5,214</u>	
a. Test Year	<u>2017</u>	\$ <u>6,653</u>	
b. K & M Change		\$ <u>-</u>	(to I-1, Column E, Line 19)
c. Adjusted Test year (a. + b.)		\$ <u>6,653</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 - Sewer 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.	766	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	\$ <u>75,127</u>	(to I-1, Column E, Line 20 - see instructions above)
c. Adjusted Test year (a. + b.)	\$ <u>75,127</u>	(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		0.37564
Allocated Rate Case Expense	\$	75,127

	Water	Wtd Factor		Sewer	Wtd Factor
Rate Base	\$ 6,656,263	0.20033	\$	4,419,414	0.13301
O&M and A&G Expenses	\$ 1,434,238	0.18575	\$	1,139,532	0.14758
Customer Counts	3,021	0.23829		1,205	0.09505
		0.62437			0.37564

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Sewer 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.

<u>Line No.</u>	<u>Account No.</u>	<u>Account Name</u>
21.	767	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	\$ -	
	2016	\$ -	
a. Test Year	2017	\$ -	
b. K & M Change		\$ -	(to I-1, Column E, Line 21 - see instructions above)
c. Adjusted Test year (a. + b.)		\$ -	(to I-1, Column F, Line 21 - 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-18 (b) Large Items:

Description	Amount	Date in service

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Sewer 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.	775	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
	2015	\$ 59,692
	2016	\$ 4,855
a. Test Year	2017	\$ 5,321
b. K & M Change		\$ - (to I-1, Column E, Line 22 - see instructions above)
c. Adjusted Test year (a. + b.)		\$ 5,321 (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		

SW - III Rate Base

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Sewer 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 - Sewer 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)	\$ 4,419,414
2	Requested ROR (Col G, Line 7 below)	9.10%
3	Return on rate base (Line 1 x Line 2)	\$ 402,167

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 x 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 - Sewer 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)	\$ 10,592,396	Schedule III-3, Line 21, 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)	101,222	Schedule III-5, Line 2
6.	Prepayments	1,476	Schedule III-4, line 8
7	Other Additions	-	Add schedule
8	TOTAL ADDITIONS (Add Lines 2 through 6)	\$ 10,695,094	
	Deductions:		
9	Reserve for depreciation (Accumulated)	\$ (5,368,624)	Schedule III-3, Col F, Line 21
10.	Advances for construction	-	Schedule III-8(a), Col F, Line 6
11	Contributions in aid of construction, net	(285,693)	Schedule III-3, Col G, Line 23
12.	Accumulated deferred income taxes	(383,783)	Schedule III-9(a), Line 3
13	Excess accumulated deferred income taxes	(237,580)	Schedule III-9(b), Line 3
14.	Accumulated deferred investment tax credits	-	Schedule III-9(c), Line 3
15.	Other Deductions	-	Customer Deposits - See
16.	TOTAL DEDUCTIONS (Add lines 9 through 15)	\$ (6,275,679)	
17.	RATE BASE (Line 8, less Line 16)	\$ 4,419,414	

Rare Base before ADIT #####

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Sewer 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			[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			[E] = [D]/[C] Annual (\$)		[F] Accumulated (\$) (Reserve)
1	353 Land and Land Rights	Various			\$ 17,650	N/A	N/A	N/A	N/A	N/A	\$ -	\$ -	\$ 17,650
2	354 Structures and Improvements	Various	30		960,051	N/A	N/A	N/A	N/A	N/A	32,002	(230,895)	729,155
3	355 Power Generation Equipment	Various	20		85,124	N/A	N/A	N/A	N/A	N/A	4,256	(12,769)	72,356
4	360 Collection Sewers -- Force	Various	50		399,712	N/A	N/A	N/A	N/A	N/A	7,994	(128,641)	271,071
5	361 Collection Sewers -- Gravity	Various	50		1,238,224	N/A	N/A	N/A	N/A	N/A	24,764	(378,464)	859,760
6	363 Services to Customers	Various	50		58,479	N/A	N/A	N/A	N/A	N/A	1,170	(16,706)	41,773
7	364 Flow Measuring Devices	Various	10		2,359	N/A	N/A	N/A	N/A	N/A	236	(2,359)	-
8	365 Flow Measuring Installations	Various	10		61	N/A	N/A	N/A	N/A	N/A	6	(61)	-
9	370 Receiving Wells	Various	30		394,827	N/A	N/A	N/A	N/A	N/A	13,161	(269,460)	125,368
10	371 Pumping Equipment	Various	5		1,145,657	N/A	N/A	N/A	N/A	N/A	229,131	(566,472)	579,186
11	375 Reuse Transmission And Distribution System	Various	40		14,270	N/A	N/A	N/A	N/A	N/A	357	(3,211)	11,059
12	380 Treatment & Disposal Equip	Various	25		5,089,515	N/A	N/A	N/A	N/A	N/A	203,581	(2,779,379)	2,310,136
13	382 Outfall Sewer Lines	Various	30		44,050	N/A	N/A	N/A	N/A	N/A	1,468	(3,300)	40,749
14	389 Other Plant & Misc Equip	Various	15		921,825	N/A	N/A	N/A	N/A	N/A	61,455	(862,895)	58,930
15	390 Office Furniture	Various	10		38,429	N/A	N/A	N/A	N/A	N/A	3,843	(20,278)	18,151
16	390 I Computer & Software	Various	5		11,126	N/A	N/A	N/A	N/A	N/A	2,225	(2,563)	8,563
17	391 Transportation Equipment	Various	5		57,140	N/A	N/A	N/A	N/A	N/A	11,428	(34,284)	22,856
18	393 Tools, Shop & Garage Equip	Various	5		41,509	N/A	N/A	N/A	N/A	N/A	8,302	(31,560)	9,949
19	394 Laboratory Equipment	Various	10		4,557	N/A	N/A	N/A	N/A	N/A	456	(1,312)	3,245
20	396 Communications Equipment	Various	10		16,657	N/A	N/A	N/A	N/A	N/A	1,666	(11,222)	5,434
21	398 Other Tangible Plant	Various	10		51,175	N/A	N/A	N/A	N/A	N/A	5,118	(12,794)	38,381
20													
21	Sub-Total -- Plant in Service	Various			\$ 10,592,396						\$ 612,618	\$ (5,368,624)	\$ 5,223,772
22					To Sch III-2, Line 2							To Sch III-2, line 9	
23	Contributions in Aid of Const	Various			(368,719)	N/A	N/A	N/A	N/A	N/A	(12,791)	83,027	(285,693)
24													To Sch III-2, Line 11
25	Excess Accumulated Deferred Income Taxes	Various	17.09 *		(237,580)						(13,902)	-	(237,580)
26													To Sch III-2, Line 13
27													
28													
29													
30	Total				\$ 9,986,097						\$ 585,926	\$ (5,285,597)	\$ 4,700,499

To Sch I-1, line 27

* 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 (Column G). 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 - Sewer 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] Item	[B] Date of Installation	[C] Service Life (yrs) **	[D 1] Original Cost when installed \$	[D 2] Customer CIAC amount	[D] = [D.1] - [D.2] Adjusted Original Cost for Customer CIAC ¹	Depreciation			[E] = [D]/[C] Annual (\$)	[F] Accumulated (\$ (Reserve))	[G] = [D]-[F] Net Book Value (\$)		
							Time in Service							
							Years in Service	Months	Days					
1	353 Land and Land Rights	Various		\$ 1,600	N/A	N/A	N/A	N/A	N/A	\$	\$	\$ 1,600		
2	354 Structures and Improvements	Various	30	93,534	N/A	N/A	N/A	N/A	N/A	3,118	(36,053)	57,480		
3	355 Power Generation Equipment	Various	20		N/A	N/A	N/A	N/A	N/A					
4	360 Collection Sewers – Force	Various	50	1,402	N/A	N/A	N/A	N/A	N/A	28	(49)	1,353		
5	361 Collection Sewers – Gravity	Various	50	138,575	N/A	N/A	N/A	N/A	N/A	2,772	(86,022)	52,553		
6	363 Services to Customers	Various	50	1,255	N/A	N/A	N/A	N/A	N/A	25	(63)	1,193		
7	364 Flow Measuring Devices	Various	10	2,359	N/A	N/A	N/A	N/A	N/A	236	(2,359)			
8	365 Flow Measuring Installations	Various	10	61	N/A	N/A	N/A	N/A	N/A	6	(61)			
9	370 Receiving Wells	Various	30	3,131	N/A	N/A	N/A	N/A	N/A	104	(2,199)	931		
10	371 Pumping Equipment	Various	5	49,998	N/A	N/A	N/A	N/A	N/A	10,000	(24,231)	25,767		
11	375 Reuse Transmission And Distribution System	Various	40		N/A	N/A	N/A	N/A	N/A					
12	380 Treatment & Disposal Equip	Various	25	463,726	N/A	N/A	N/A	N/A	N/A	18,549	(294,352)	169,374		
13	382 Outfall Sewer Lines	Various	30		N/A	N/A	N/A	N/A	N/A					
14	389 Other Plant & Misc. Equip	Various	15	67,932	N/A	N/A	N/A	N/A	N/A	4,529	(63,991)	3,941		
15	390 Office Furniture	Various	10	11,013	N/A	N/A	N/A	N/A	N/A	1,101	(5,756)	5,257		
16	390 I Computer & Software	Various	5	6,259	N/A	N/A	N/A	N/A	N/A	1,252	(252)	6,006		
17	391 Transportation Equipment	Various	5		N/A	N/A	N/A	N/A	N/A					
18	393 Tools, Shop & Garage Equip	Various	5	11,404	N/A	N/A	N/A	N/A	N/A	2,281	(8,860)	2,544		
19	394 Laboratory Equipment	Various	10		N/A	N/A	N/A	N/A	N/A					
20	396 Communications Equipment	Various	10		N/A	N/A	N/A	N/A	N/A		(3,735)	(3,735)		
21	398 Other Tangible Plant	Various	10		N/A	N/A	N/A	N/A	N/A					
20														
21	Sub-Total – Plant in Service	Various		\$ 852,247						\$ 44,000	\$ (527,983)	\$ 324,264		
22														
23	Contributions in Aid of Const	Various			N/A	N/A	N/A	N/A	N/A					
24	Total			\$ 852,247						\$ 44,000	\$ (527,983)	\$ 324,264		

SUPPORTING SCHEDULES
Work papers

RECAP SCHEDULE
Schedule III-3

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Sewer 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			[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	353 Land and Land Rights	Various		\$ 10,800	N/A	N/A	N/A	N/A	N/A	\$	\$	\$ 10,800		
2	354 Structures and Improvements	Various	30	667,771	N/A	N/A	N/A	N/A	N/A	22,259	(161,917)	505,854		
3	355 Power Generation Equipment	Various	20	85,124	N/A	N/A	N/A	N/A	N/A	4,256	(12,769)	72,356		
4	360 Collection Sewers – Force	Various	50	218,247	N/A	N/A	N/A	N/A	N/A	4,365	(47,487)	170,760		
5	361 Collection Sewers – Gravity	Various	50	360,922	N/A	N/A	N/A	N/A	N/A	7,218	(95,875)	265,047		
6	363 Services to Customers	Various	50	271	N/A	N/A	N/A	N/A	N/A	\$	(102)	169		
7	364 Flow Measuring Devices	Various	10		N/A	N/A	N/A	N/A	N/A			-		
8	365 Flow Measuring Installations	Various	10		N/A	N/A	N/A	N/A	N/A			-		
9	370 Receiving Wells	Various	30	351,268	N/A	N/A	N/A	N/A	N/A	11,709	(226,832)	124,436		
10	371 Pumping Equipment	Various	5	499,604	N/A	N/A	N/A	N/A	N/A	99,921	(258,006)	241,598		
11	375 Reuse Transmission And Distribution System	Various	40	14,270	N/A	N/A	N/A	N/A	N/A	357	(3,211)	11,059		
12	380 Treatment & Disposal Equip	Various	25	1,404,920	N/A	N/A	N/A	N/A	N/A	56,197	(1,042,514)	362,406		
13	382 Outfall Sewer Lines	Various	30	44,050	N/A	N/A	N/A	N/A	N/A	1,468	(3,300)	40,749		
14	389 Other Plant & Misc Equip	Various	15	365,855	N/A	N/A	N/A	N/A	N/A	24,390	(328,884)	36,971		
15	390 Office Furniture	Various	10	10,828	N/A	N/A	N/A	N/A	N/A	1,083	(5,686)	5,142		
16	390 1 Computer & Software	Various	5	3,580	N/A	N/A	N/A	N/A	N/A	716	(2,267)	1,313		
17	391 Transportation Equipment	Various	5	57,140	N/A	N/A	N/A	N/A	N/A	11,428	(34,284)	22,856		
18	393 Tools, Shop & Garage Equip	Various	5	27,028	N/A	N/A	N/A	N/A	N/A	5,406	(20,618)	6,410		
19	394 Laboratory Equipment	Various	10	4,557	N/A	N/A	N/A	N/A	N/A	456	(1,312)	3,245		
20	396 Communications Equipment	Various	10	1,725	N/A	N/A	N/A	N/A	N/A	173	(821)	904		
21	398 Other Tangible Plant	Various	10	51,175	N/A	N/A	N/A	N/A	N/A	5,118	(12,794)	38,381		
20														
21	Sub-Total -- Plant in Service	Various		\$ 4,179,133						\$ 256,524	\$ (2,258,678)	\$ 1,920,455		
22														
23	Contributions in Aid of Const	Various		(368,719)	N/A	N/A	N/A	N/A	N/A	(12,791)	83,027	(285,693)		
24	Total			\$ 3,810,414						\$ 243,733	\$ (2,175,652)	\$ 1,634,762		

SUPPORTING SCHEDULES
Work papers

RECAP SCHEDULE
Schedule III-3

UTILITY NAME Liberty Utilities (Silverleaf Water) LLC - Sewer 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] Item	[B] Date of Installation	[C] Service Life (yrs) **	[D 1] Original Cost when installed \$	[D 2] Customer CIAC amount	[D] = [D 1] - [D 2] Adjusted Original Cost for Customer CIAC ¹	Time in Service			Depreciation			[G] = [D] - [F] Net Book Value (\$)
							Years in Service	Months	Days	[E] = [D]/[C] Annual (\$)	[F] Accumulated (\$)(Reserve)		
1	353 Land and Land Rights	Various		\$ 5,250	N/A	N/A	N/A	N/A	N/A	\$	\$		\$ 5,250
2	354 Structures and Improvements	Various	30	128,120	N/A	N/A	N/A	N/A	N/A	4,271	(19,707)		108,413
3	355 Power Generation Equipment	Various	20		N/A	N/A	N/A	N/A	N/A				
4	360 Collection Sewers – Force	Various	50	3,150	N/A	N/A	N/A	N/A	N/A	63	(3,150)		
5	361 Collection Sewers – Gravity	Various	50	185,399	N/A	N/A	N/A	N/A	N/A	3,708	(76,565)		108,834
6	363 Services to Customers	Various	50	47,029	N/A	N/A	N/A	N/A	N/A	941	(14,775)		32,254
7	364 Flow Measuring Devices	Various	10		N/A	N/A	N/A	N/A	N/A				
8	365 Flow Measuring Installations	Various	10		N/A	N/A	N/A	N/A	N/A				
9	370 Receiving Wells	Various	30		N/A	N/A	N/A	N/A	N/A				
10	371 Pumping Equipment	Various	5	96,105	N/A	N/A	N/A	N/A	N/A	19,221	(37,070)		59,035
11	375 Reuse Transmission And Distribution System	Various	40		N/A	N/A	N/A	N/A	N/A				
12	380 Treatment & Disposal Equip	Various	25	381,731	N/A	N/A	N/A	N/A	N/A	15,269	(282,129)		99,602
13	382 Outfall Sewer Lines	Various	30		N/A	N/A	N/A	N/A	N/A				
14	389 Other Plant & Misc. Equip	Various	15	168,513	N/A	N/A	N/A	N/A	N/A	11,234	(154,654)		13,859
15	390 Office Furniture	Various	10	7,923	N/A	N/A	N/A	N/A	N/A	792	(4,250)		3,673
16	390 I Computer & Software	Various	5	1,288	N/A	N/A	N/A	N/A	N/A	258	(43)		1,245
17	391 Transportation Equipment	Various	5		N/A	N/A	N/A	N/A	N/A				
18	393 Tools, Shop & Garage Equip	Various	5	2,324	N/A	N/A	N/A	N/A	N/A	465	(1,671)		652
19	394 Laboratory Equipment	Various	10		N/A	N/A	N/A	N/A	N/A				
20	396 Communications Equipment	Various	10	2,385	N/A	N/A	N/A	N/A	N/A	239	(1,702)		683
21	398 Other Tangible Plant	Various	10		N/A	N/A	N/A	N/A	N/A				
20													
21	Sub-Total -- Plant in Service	Various		\$ 1,029,216						\$ 56,460	\$ (595,715)		\$ 433,501
22													
23	Contributions in Aid of Const	Various			N/A	N/A	N/A	N/A	N/A				
24	Total			\$ 1,029,216						\$ 56,460	\$ (595,715)		\$ 433,501

Trial Balance	106 Keiclass	P I Y	Total
5,250			5,250
128,120			128,120
-			-
3,150			3,150
185,399			185,399
47,029			47,029
-			-
-			-
-			-
92,219	3,886		96,105
-			-
373,889	7,842		381,731
-			-
168,513			168,513
7,923			7,923
1,288			1,288
-			-
2,324			2,324
-			-
2,385			2,385
-			-
1,017,489	11,727	-	1,029,216

SUPPORTING SCHEDULES
Work papers

RECAP SCHEDULE
Schedule III-3

UTILITY NAME Liberty Utilities (Silverleaf Water) LLC - Sewer Division SCHEDULES - CPASS B RATE/TARIFF CHANGE III-3 - HC UTILITY PLANT IN SERVICE (NET BOOK VALUE) COMPUTATION HILL COUNTRY										Schedule III-3 - HC				
Line No	[A]	[B]	[C]	[D 1]	[D 2]	[D] - [D 1] - [D 2]	Depreciation					[G] = [D]-[F]		
	Item	Date of Installation	Service Life (yrs) **	Original Cost when installed \$	Customer CIAC amount	Adjusted Original Cost for Customer CIAC	Time in Service			[E] = [D]/[C] Annual (\$)	[F] Accumulated (\$ (Reserve)	[G] = [D]-[F] Net Book Value (\$)		
							Years in Service	Months	Days					
1	353 Land and Land Rights	Various		\$ -	N/A	N/A	N/A	N/A	N/A	\$ -	\$ -	\$ -		
2	354 Structures and Improvements	Various	30	70,626	N/A	N/A	N/A	N/A	N/A	2,354	(13,218)	57,409		
3	355 Power Generation Equipment	Various	20	-	N/A	N/A	N/A	N/A	N/A	-	-	-		
4	360 Collection Sewers - Force	Various	50	176,913	N/A	N/A	N/A	N/A	N/A	3,538	(77,954)	98,959		
5	361 Collection Sewers - Gravity	Various	50	553,328	N/A	N/A	N/A	N/A	N/A	11,067	(120,001)	433,326		
6	363 Services to Customers	Various	50	9,924	N/A	N/A	N/A	N/A	N/A	198	(1,766)	8,157		
7	364 Flow Measuring Devices	Various	10	-	N/A	N/A	N/A	N/A	N/A	-	-	-		
8	365 Flow Measuring Installations	Various	10	-	N/A	N/A	N/A	N/A	N/A	-	-	-		
9	370 Receiving Wells	Various	30	40,429	N/A	N/A	N/A	N/A	N/A	1,348	(40,429)	-		
10	371 Pumping Equipment	Various	5	499,950	N/A	N/A	N/A	N/A	N/A	99,990	(247,165)	252,785		
11	375 Reuse Transmission And Distribution System	Various	40	-	N/A	N/A	N/A	N/A	N/A	-	-	-		
12	380 Treatment & Disposal Equip	Various	25	2,839,139	N/A	N/A	N/A	N/A	N/A	113,566	(1,160,384)	1,678,754		
13	382 Outfall Sewer Lines	Various	30	-	N/A	N/A	N/A	N/A	N/A	-	-	-		
14	389 Other Plant & Misc. Equip	Various	15	319,526	N/A	N/A	N/A	N/A	N/A	21,302	(315,366)	4,159		
15	390 Office Furniture	Various	10	8,665	N/A	N/A	N/A	N/A	N/A	866	(4,587)	4,078		
16	390 I Computer & Software	Various	5	-	N/A	N/A	N/A	N/A	N/A	-	-	-		
17	391 Transportation Equipment	Various	5	-	N/A	N/A	N/A	N/A	N/A	-	-	-		
18	393 Tools, Shop & Garage Equip	Various	5	754	N/A	N/A	N/A	N/A	N/A	151	(412)	342		
19	394 Laboratory Equipment	Various	10	-	N/A	N/A	N/A	N/A	N/A	-	-	-		
20	396 Communications Equipment	Various	10	12,546	N/A	N/A	N/A	N/A	N/A	1,255	(4,964)	7,582		
21	398 Other Tangible Plant	Various	10	-	N/A	N/A	N/A	N/A	N/A	-	-	-		
22														
23	Sub-Total - Plant in Service	Various		\$ 4,531,800						\$ 255,634	\$ (1,986,248)	\$ 2,545,552		
24														
25	Contributions in Aid of Cost	Various												
26	Total			\$ 4,531,800						\$ 255,634	\$ (1,986,248)	\$ 2,545,552		

SUPPORTING SCHEDULES
Work papers

RECAP SCHEDULE
Schedule III-3

\$ 10,223,676

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Sewer 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		SUMMARY	
A	B	C	D
Line No.	Description	Amount	Amount
1.	Beginning Gross Plant balance - (from previous rate case)	Must match previous rate case	\$ 5,848,162.00
2.	Plant additions after previous rate case		
353		\$ -	
354		\$ 823,051.74	
355		\$ 85,124.20	
360		\$ 22,458.97	
361		\$ 379,744.96	
363		\$ 25,919.36	
364		\$ -	
365		\$ -	
370		\$ 79,550.00	
371		\$ 632,761.06	
375		\$ 14,270.00	
380		\$ 2,509,718.63	
381		\$ -	
382		\$ 44,049.50	
389		\$ 41,761.74	
390		\$ 38,462.78	
3901		\$ 11,126.27	
391		\$ 10,821.98	
393		\$ 41,456.94	
394		\$ 4,556.54	
395		\$ -	
396		\$ 10,286.17	
398		\$ 51,175.22	
3	Total additions (add line 11 through 25, Col C)		\$ 4,826,296
4	Test year plant retirements after previous rate case:		
353		\$ -	
354		\$ 0.41	
355		\$ -	
360		\$ -	
361		\$ -	
363		\$ -	
364		\$ -	
365		\$ -	
370		\$ -	
371		\$ 76,122.16	
375		\$ -	
380		\$ 5,906.28	
381		\$ -	
382		\$ -	
389		\$ -	
390		\$ 33.62	
3901		\$ -	
391		\$ -	
393		\$ -	
394		\$ -	
395		\$ -	
396		\$ -	
398		\$ -	
5	Total retirements (add line 35 through 50, Col C)		\$ 82,062
6	Ending balance (line 1 + line 11 - line 21)	Equals as III-3, Column D, line 50	\$ 10,592,396

Diff to III-3 PIS Total: \$ -

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

A	B	C	D
Line No.	Description	Amount	Amount
1.	Beginning Gross Plant balance - (from previous rate case)	Must match previous rate case	\$ 635,847
2.	Plant additions after previous rate case		
353		\$ -	
354		\$ 38,239	
355		\$ -	
360		\$ 1,402	
361		\$ 1,491	
363		\$ 1,255	
364		\$ -	
365		\$ -	
370		\$ -	
371		\$ 35,953	
375		\$ -	
380		\$ 124,329	
381		\$ -	
382		\$ -	
389		\$ 7,651	
390		\$ 11,013	
3901		\$ 6,259	
391		\$ -	
393		\$ 11,351	
394		\$ -	
395		\$ -	
396		\$ (3,735)	
398		\$ -	
3	Total additions (add line 11 through 25, Col C)		\$ 235,208
4	Test year plant retirements after previous rate case		
353		\$ -	
354		\$ -	
355		\$ -	
360		\$ -	
361		\$ -	
363		\$ -	
364		\$ -	
365		\$ -	
370		\$ -	
371		\$ 16,317	
375		\$ -	
380		\$ 2,492	
381		\$ -	
382		\$ -	
389		\$ -	
390		\$ -	
3901		\$ -	
391		\$ -	
393		\$ -	
394		\$ -	
395		\$ -	
396		\$ -	
398		\$ -	
5	Total retirements (add line 35 through 50, Col C)		\$ 18,808
6	Ending balance (line 1 + line 11 - line 21)	Equals as III-3, Column D, line 50	\$ 852,247

Diff to III-3 PIS HR Total \$ -

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

A Line No.	B Description	C Amount	D Amount
1.	Beginning Gross Plant balance - (from previous rate case)	Must match previous rate case	\$ 2,678,627
2.	Plant additions after previous rate case		
	353	\$ -	
	354	\$ 595,612	
	355	\$ 85,124	
	360	\$ 15,572	
	361	\$ 143,318	
	363	\$ -	
	364	\$ -	
	365	\$ -	
	370	\$ 79,550	
	371	\$ 389,832	
	375	\$ 14,270	
	380	\$ 59,832	
	381	\$ -	
	382	\$ 44,050	
	389	\$ 11,181	
	390	\$ 10,862	
	3901	\$ 3,580	
	391	\$ 10,822	
	393	\$ 27,028	
	394	\$ 4,557	
	395	\$ -	
	396	\$ 1,725	
	398	\$ 51,175	
3	Total additions (add line 11 through 25, Col C)		\$ 1,548,089
4	Test year plant retirements after previous rate case:		
	353	\$ -	
	354	\$ 0	
	355	\$ -	
	360	\$ -	
	361	\$ -	
	363	\$ -	
	364	\$ -	
	365	\$ -	
	370	\$ -	
	371	\$ 47,549	
	375	\$ -	
	380	\$ -	
	381	\$ -	
	382	\$ -	
	389	\$ -	
	390	\$ 34	
	3901	\$ -	
	391	\$ -	
	393	\$ -	
	394	\$ -	
	395	\$ -	
	396	\$ -	
	398	\$ -	
5	Total retirements (add line 35 through 50, Col C)		\$ 47,583
6	Ending balance (line 1 + line 11 - line 21)	Equals as III-3, Column D, line 50	\$ 4,179,133

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

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Sewer Division
 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	B	C	D
Line No.	Description	Amount	Amount
1.	Beginning Gross Plant balance - (from previous rate case)	Must match previous rate case	\$ 676,905
2.	Plant additions after previous rate case		
353		\$ -	
354		\$ 123,625	
355		\$ -	
360		\$ -	
361		\$ 18,488	
363		\$ 14,740	
364		\$ -	
365		\$ -	
370		\$ -	
371		\$ 88,204	
375		\$ -	
380		\$ 80,302	
381		\$ -	
382		\$ -	
389		\$ 22,879	
390		\$ 7,923	
3901		\$ 1,288	
391		\$ -	
393		\$ 2,324	
394		\$ -	
395		\$ -	
396		\$ 2,385	
398		\$ -	
3	Total additions (add line 11 through 25, Col C)		\$ 362,158
4	Test year plant retirements after previous rate case:		
353		\$ -	
354		\$ -	
355		\$ -	
360		\$ -	
361		\$ -	
363		\$ -	
364		\$ -	
365		\$ -	
370		\$ -	
371		\$ 6,433	
375		\$ -	
380		\$ 3,414	
381		\$ -	
382		\$ -	
389		\$ -	
390		\$ -	
3901		\$ -	
391		\$ -	
393		\$ -	
394		\$ -	
395		\$ -	
396		\$ -	
398		\$ -	
5	Total retirements (add line 35 through 50, Col C)		\$ 9,847
6	Ending balance (line 1 + line 11 - line 21)	Equals as III-3, Column D, line 50	\$ 1,029,216

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

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Sewer Division
 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	B	C	D
Line No.	Description	Amount	Amount
1.	Beginning Gross Plant balance - (from previous rate case)	Must match previous rate case	\$ 1,856,783
2.	Plant additions after previous rate case		
353		\$ -	
354		\$ 65,576	
355		\$ -	
360		\$ 5,485	
361		\$ 216,449	
363		\$ 9,924	
364		\$ -	
365		\$ -	
370		\$ -	
371		\$ 115,817	
375		\$ -	
380		\$ 2,248,209	
381		\$ -	
382		\$ -	
389		\$ 50	
390		\$ 8,665	
3901		\$ -	
391		\$ -	
393		\$ 754	
394		\$ -	
395		\$ -	
396		\$ 9,911	
398		\$ -	
3	Total additions (add line 11 through 25, Col C)		\$ 2,680,840
4	Test year plant retirements after previous rate case:		
353		\$ -	
354		\$ -	
355		\$ -	
360		\$ -	
361		\$ -	
363		\$ -	
364		\$ -	
365		\$ -	
370		\$ -	
371		\$ 2,870	
375		\$ -	
380		\$ 2,954	
381		\$ -	
382		\$ -	
389		\$ -	
390		\$ -	
3901		\$ -	
391		\$ -	
393		\$ -	
394		\$ -	
395		\$ -	
396		\$ -	
398		\$ -	
5	Total retirements (add line 35 through 50, Col C)		\$ 5,824
6	Ending balance (line 1 + line 11 - line 21)	Equals as III-3, Column D, line 50	\$ 4,531,800

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

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Sewer Division SCHEDULES - CLASS B RATE/TARIFF CHANGE						Schedule III-3(b) (Provide a schedule for each PWS system)			
III-3(b) ADJUSTMENTS TO TEST YEAR UTILITY PLANT IN SERVICE AND ACCUMULATED DEPRECIATION SUMMARY									
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	353 Land and Land Rights	\$ 17,650	\$ -		\$ 17,650	\$ -	\$ -		\$ -
2	354 Structures and Improvements	946,426	13,624		960,051	(230,668)	(227)		(230,895)
3	355 Power Generation Equipment	85,124	-		85,124	(12,769)	-		(12,769)
4	360 Collection Sewers – Force	399,712	-		399,712	(128,641)	-		(128,641)
5	361 Collection Sewers – Gravity	1,238,224	-		1,238,224	(378,464)	-		(378,464)
6	363 Services to Customers	58,479	-		58,479	(16,706)	-		(16,706)
7	364 Flow Measuring Devices	2,359	-		2,359	(2,359)	-		(2,359)
8	365 Flow Measuring Installations	61	-		61	(61)	-		(61)
9	370 Receiving Wells	394,827	-		394,827	(269,460)	-		(269,460)
10	371 Pumping Equipment	1,092,809	52,848		1,145,657	(561,187)	(5,285)		(566,472)
11	375 Reuse Transmission And Distribution System	14,270	-		14,270	(3,211)	-		(3,211)
12	380 Treatment & Disposal Equip	5,053,981	35,534		5,089,515	(2,778,668)	(711)		(2,779,379)
13	382 Outfall Sewer Lines	44,050	-		44,050	(3,300)	-		(3,300)
14	389 Other Plant & Misc Equip	921,825	-		921,825	(862,895)	-		(862,895)
15	390 Office Furniture	38,429	-		38,429	(20,278)	-		(20,278)
16	390 I Computer & Software	11,126	-		11,126	(2,563)	-		(2,563)
17	391 Transportation Equipment	57,140	-		57,140	(34,284)	-		(34,284)
18	393 Tools, Shop & Garage Equip	41,509	-		41,509	(31,560)	-		(31,560)
19	394 Laboratory Equipment	4,557	-		4,557	(1,312)	-		(1,312)
20	396 Communications Equipment	16,657	-		16,657	(11,222)	-		(11,222)
21	398 Other Tangible Plant	51,175	-		51,175	(12,794)	-		(12,794)
22									
23	Sub-Total -- Plant in Service	\$ 10,490,390	\$ 102,006	\$ -	\$ 10,592,396	\$ (5,362,402)	\$ (6,223)	\$ -	\$ (5,368,624)
24									
25	Contributions-in-aid of construction	(368,719)			(368,719)	70,236			70,236
26									
27	Total	\$ 10,121,671	\$ 102,006	\$ -	\$ 10,223,676	\$ (5,292,165)	\$ (6,223)	\$ -	\$ (5,298,388)

ADJUSTMENTS

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

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

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 - Sewer Division						Schedule III-3(b) - HR			
SCHEDULES - CLASS B RATE/TARIFF CHANGE									
3(b) - HR ADJUSTMENTS TO TEST YEAR UTILITY PLANT IN SERVICE AND ACCUMULATED DEPRECIATION									
HOLLEY VALLEY RANCH									
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	353 Land and Land Rights	\$ 1,600.00	\$ -		\$ 1,600.00	\$ -	\$ -		\$ -
2	354 Structures and Improvements	84,627	8,907		93,534	(35,905)	(148)		(36,053)
3	355 Power Generation Equipment	-	-		-	-	-		-
4	360 Collection Sewers -- Force	1,402	-		1,402	(49)	-		(49)
5	361 Collection Sewers -- Gravity	138,575	-		138,575	(86,022)	-		(86,022)
6	363 Services to Customers	1,255	-		1,255	(63)	-		(63)
7	364 Flow Measuring Devices	2,359	-		2,359	(2,359)	-		(2,359)
8	365 Flow Measuring Installations	61	-		61	(61)	-		(61)
9	370 Receiving Wells	3,131	-		3,131	(2,199)	-		(2,199)
10	371 Pumping Equipment	47,100	2,898		49,998	(23,941)	(290)		(24,231)
11	375 Reuse Transmission And Distribution System	-	-		-	-	-		-
12	380 Treatment & Disposal Equip	462,110	1,616		463,726	(294,320)	(32)		(294,352)
13	382 Outfall Sewer Lines	-	-		-	-	-		-
14	389 Other Plant & Misc Equip.	67,932	-		67,932	(63,991)	-		(63,991)
15	390 Office Furniture	11,013	-		11,013	(5,756)	-		(5,756)
16	390 Computer & Software	6,259	-		6,259	(252)	-		(252)
17	391 Transportation Equipment	-	-		-	-	-		-
18	393 Tools, Shop & Garage Equip.	11,404	-		11,404	(8,860)	-		(8,860)
19	394 Laboratory Equipment	-	-		-	-	-		-
20	396 Communications Equipment	-	-		-	(3,735)	-		(3,735)
21	398 Other Tangible Plant	-	-		-	-	-		-
22									
23	Subtotal plant-in-service	\$ 838,827	\$ 13,420	\$ -	\$ 852,247	\$ (527,512)	\$ (471)	\$ -	\$ (527,983)
24									
25	Contributions-in-aid of construction	-			-	-			
26									
27	Total	\$ 838,827	\$ 13,420	\$ -	\$ 852,247	\$ (527,512)	\$ (471)	\$ -	\$ (527,983)

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 - Sewer Division SCHEDULES - CLASS B RATE/TARIFF CHANGE						Schedule III-3(b) - BE			
-3(b) - BE 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	353 Land and Land Rights	\$ 10,800	\$ -		\$ 10,800	\$ -	\$ -		\$ -
2	354 Structures and Improvements	663,053	4,718		667,771	(161,838)	(79)		(161,917)
3	355 Power Generation Equipment	85,124	-		85,124	(12,769)	-		(12,769)
4	360 Collection Sewers -- Force	218,247	-		218,247	(47,487)	-		(47,487)
5	361 Collection Sewers -- Gravity	360,922	-		360,922	(95,875)	-		(95,875)
6	363 Services to Customers	271	-		271	(102)	-		(102)
7	364 Flow Measuring Devices	-	-		-	-	-		-
8	365 Flow Measuring Installations	-	-		-	-	-		-
9	370 Receiving Wells	351,268	-		351,268	(226,832)	-		(226,832)
10	371 Pumping Equipment	498,247	1,356		499,604	(257,870)	(136)		(258,006)
11	375 Reuse Transmission And Distribution System	14,270	-		14,270	(3,211)	-		(3,211)
12	380 Treatment & Disposal Equip	1,378,844	26,076		1,404,920	(1,041,992)	(522)		(1,042,514)
13	382 Outfall Sewer Lines	44,050	-		44,050	(3,300)	-		(3,300)
14	389 Other Plant & Misc Equip	365,855	-		365,855	(328,884)	-		(328,884)
15	390 Office Furniture	10,828	-		10,828	(5,686)	-		(5,686)
16	390 Computer & Software	3,580	-		3,580	(2,267)	-		(2,267)
17	391 Transportation Equipment	57,140	-		57,140	(34,284)	-		(34,284)
18	393 Tools, Shop & Garage Equip	27,028	-		27,028	(20,618)	-		(20,618)
19	394 Laboratory Equipment	4,557	-		4,557	(1,312)	-		(1,312)
20	396 Communications Equipment	1,725	-		1,725	(821)	-		(821)
21	398 Other Tangible Plant	51,175	-		51,175	(12,794)	-		(12,794)
22									
23	Subtotal plant-in-service	4,146,983	32,151	-	4,179,133	(2,257,943)	(736)	-	(2,258,678)
24									
25	Contributions-in-aid of construction	(368,719)			(368,719)	70,236			70,236
26									
27	Total	\$ 3,778,263	\$ 32,151	\$ -	\$ 3,810,414	\$ (2,187,706)	\$ (736)	\$ -	\$ (2,188,442)

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 - Sewer Division SCHEDULES - CLASS B RATE/TARIFF CHANGE						Schedule III-3(b) - PS			
-3(b) - PS ADJUSTMENTS TO TEST YEAR UTILITY PLANT IN SERVICE AND ACCUMULATED DEPRECIATION HOLLEY VALLEY RANCH									
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	353: Land and Land Rights	\$ 5,250	\$ -		\$ 5,250	\$ -	\$ -		\$ -
2	354: Structures and Improvements	128,120	-		128,120	(19,707)	-		(19,707)
3	355: Power Generation Equipment	-	-		-	-	-		
4	360: Collection Sewers -- Force	3,150	-		3,150	(3,150)	-		(3,150)
5	361: Collection Sewers -- Gravity	185,399	-		185,399	(76,565)	-		(76,565)
6	363: Services to Customers	47,029	-		47,029	(14,775)	-		(14,775)
7	364: Flow Measuring Devices	-	-		-	-	-		
8	365: Flow Measuring Installations	-	-		-	-	-		
9	370: Receiving Wells	-	-		-	-	-		
10	371: Pumping Equipment	92,219	3,886		96,105	(36,682)	(389)		(37,070)
11	375: Reuse Transmission And Distribution System	-	-		-	-	-		
12	380: Treatment & Disposal Equip	373,889	7,842		381,731	(281,972)	(157)		(282,129)
13	382: Outfall Sewer Lines	-	-		-	-	-		
14	389: Other Plant & Misc. Equip.	168,513	-		168,513	(154,654)	-		(154,654)
15	390: Office Furniture	7,923	-		7,923	(4,250)	-		(4,250)
16	390.1: Computer & Software	1,288	-		1,288	(43)	-		(43)
17	391: Transportation Equipment	-	-		-	-	-		
18	393: Tools, Shop & Garage Equip	2,324	-		2,324	(1,671)	-		(1,671)
19	394: Laboratory Equipment	-	-		-	-	-		
20	396: Communications Equipment	2,385	-		2,385	(1,702)	-		(1,702)
21	398: Other Tangible Plant	-	-		-	-	-		
22									
23	Subtotal plant-in-service	\$ 1,017,489	\$ 11,727	\$ -	\$ 1,029,216	\$ (595,170)	\$ (545)	\$ -	\$ (595,715)
24									
25	Contributions-in-aid of construction	-			-	-			
26									
27	Total	\$ 1,017,489	\$ 11,727	\$ -	\$ 1,029,216	\$ (595,170)	\$ (545)	\$ -	\$ (595,715)

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 - Sewer Division SCHEDULES - CLASS B RATE/TARIFF CHANGE						Schedule III-3(b) - HC			
3(b) - HC 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]	
	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	
1	353. Land and Land Rights	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -
2	354 Structures and Improvements	70,626	-		70,626	(13,218)	-		(13,218)
3	355 Power Generation Equipment	-	-		-	-	-		-
4	360. Collection Sewers -- Force	176,913	-		176,913	(77,954)	-		(77,954)
5	361 Collection Sewers -- Gravity	553,328	-		553,328	(120,001)	-		(120,001)
6	363 Services to Customers	9,924	-		9,924	(1,766)	-		(1,766)
7	364. Flow Measuring Devices	-	-		-	-	-		-
8	365 Flow Measuring Installations	-	-		-	-	-		-
9	370. Receiving Wells	40,429	-		40,429	(40,429)	-		(40,429)
10	371: Pumping Equipment	455,242	44,708		499,950	(242,694)	(4,471)		(247,165)
11	375 Reuse Transmission And Distribution System	-	-		-	-	-		-
12	380 Treatment & Disposal Equip	2,839,139	-		2,839,139	(1,160,384)	-		(1,160,384)
13	382. Outfall Sewer Lines	-	-		-	-	-		-
14	389: Other Plant & Misc Equip	319,526	-		319,526	(315,366)	-		(315,366)
15	390: Office Furniture	8,665	-		8,665	(4,587)	-		(4,587)
16	390.1. Computer & Software	-	-		-	-	-		-
17	391: Transportation Equipment	-	-		-	-	-		-
18	393. Tools, Shop & Garage Equip	754	-		754	(412)	-		(412)
19	394. Laboratory Equipment	-	-		-	-	-		-
20	396 Communications Equipment	12,546	-		12,546	(4,964)	-		(4,964)
21	398. Other Tangible Plant	-	-		-	-	-		-
22									
23	Subtotal plant-in-service	4,487,092	\$ 44,708	\$ -	\$ 4,531,800	\$ (1,981,777)	\$ (4,471)	\$ -	\$ (1,986,248)
24									
25	Contributions-in-aid of construction	-			-	-			-
26									
27	Total	4,487,092	\$ 44,708	\$ -	\$ 4,531,800	\$ (1,981,777)	\$ (4,471)	\$ -	\$ (1,986,248)

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)

AIAC

	8110			8112		
	Water	Holly Ranch Sewer	Total	Water	Big Eddy Sewer	Total
2017	-	-	-	-	-	-
2016	-	-	-	-	-	-
2015	-	-	-	-	-	-

CIAC

	8110			8112		
	Holly Ranch			Big Eddy		
	Water	Sewer	Total	Water	Sewer	Total
2017	(5,503.94)	-	(5,503.94)	(32,668.32)	(368,719.30)	(401,387.62)
2016	(5,503.94)	-	(5,503.94)	(32,668.32)	(368,719.30)	(401,387.62)
2015	(5,503.94)	-	(5,503.94)	(32,668.32)	(368,719.30)	(401,387.62)

CIAC - Accum. Depr.

	8110			8112		
	Holly Ranch			Big Eddy		
	Water	Sewer	Total	Water	Sewer	Total
2017	2,010.08	-	2,010.08	10,734.98	83,026.80	93,761.78
2016	1,842.01	-	1,842.01	9,652.46	70,236.21	79,888.67
2015	1,673.94	-	1,673.94	8,569.94	57,445.62	66,015.56

CIAC - Amortization

	8110			8112		
	Holly Ranch			Big Eddy		
	Water	Sewer	Total	Water	Sewer	Total
2017	(168.07)	-	(168.07)	(1,082.52)	(12,790.59)	(13,873.11)
2016	(168.07)	-	(168.07)	(1,082.52)	(12,790.59)	(13,873.11)
2015	(168.07)	-	(168.07)	(1,082.52)	(12,790.59)	(13,873.11)

8114				8116				
Piney Shores				Hill Country				
Water	Sewer	Total		Water	Sewer	Total		Water
-	-	-	-	-	-	-	-	-
-	-	-	-	-	(1,668,778.90)	(1,668,778.90)	-	-
-	-	-	-	-	(1,758,578.86)	(1,758,578.86)	-	-

8114				8116				
Piney Shores				Hill Country				
Water	Sewer	Total		Water	Sewer	Total		Water
-	-	-	-	-	-	-	-	(38,172.26)
-	-	-	-	-	(576,221.10)	(576,221.10)	-	(38,172.26)
-	-	-	-	-	(486,421.14)	(486,421.14)	-	(38,172.26)

8114				8116				
Piney Shores				Hill Country				
Water	Sewer	Total		Water	Sewer	Total		Water
-	-	-	-	-	-	-	-	12,745.06
-	-	-	-	-	79,276.74	79,276.74	-	11,494.47
-	-	-	-	-	55,339.71	55,339.71	-	10,243.88

8114				8116				
Piney Shores				Hill Country				
Water	Sewer	Total		Water	Sewer	Total		Water
-	-	-	-	-	-	-	-	(1,250.59)
-	-	-	-	-	(23,937.03)	(23,937.03)	-	(1,250.59)
-	-	-	-	-	(19,398.12)	(19,398.12)	-	(1,250.59)

Silverleaf	
Sewer	Total
-	-
(1,668,778.90)	(1,668,778.90)
(1,758,578.86)	(1,758,578.86)

Remoded from
Sewer for

(1,578,978.94)

Silverleaf	
Sewer	Total
(368,719.30)	(406,891.56)
(944,940.40)	(983,112.66)
(855,140.44)	(893,312.70)

Remoded from
Sewer for
GRBRA
(666,021.06)

Silverleaf	
Sewer	Total
83,026.80	95,771.86
149,512.95	161,007.42
112,785.33	123,029.21

107,992.74

Silverleaf	
Sewer	Total
(12,790.59)	(14,041.18)
(36,727.62)	(37,978.21)
(32,188.71)	(33,439.30)

(28,716.00)

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Sewer 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	
3.	Test year construction costs completed	
4.	Ending balance	
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	\$ -	\$ 17,075
7.	One month prior to the test year, month end balance	\$ -	\$ 2,117
8.	13 Month Average balance (line 6 plus line 7, divided by 13)	\$ -	\$ 1,476

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 - Sewer 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	B	Water	Sewer	Water	Sewer
Line No	Description	Class B		Class C	
1	Annual O & M Expenses		\$ 1,214,659		
2	Working Cash (Line 3 / Line 5)		\$ 101,222		
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 - Sewer 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 Sen III-1,
Column G,
Line 5

List short term debt, if any:

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Sewer 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. <u>2009-2087</u>)	\$ 2,400,493
2	Ending balance per Sch III-3, Column F, Line 21	\$ 5,285,597
	Describe accounting adjustments made between the prior rate case and the current rate case:	N/A

UTILITY NAME: Liberty Utilities (Silverleaf Water) LLC - Sewer 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 Pt	-	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 Ei	-	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 Distribution	-	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 Deprecn. Office F/F - Computers	-	3902
3903	1655 Accum Deprecn. 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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8112		8114		
Big Eddy	NARUC	Piney Shores	NARUC	Description
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 Reservoir
-	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 E
(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 Retirementation - 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 Mete
(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 Depre - Resue Transmission & Distribution
-	3751	-	3751	Accum Depre Retirement Resue Transmission & D
(878.98)	3800	(933.44)	3800	Accum Deprec Treatment and Disposal Equip
-	3801	-	3801	Accum Deprec Retirement Treatment and Disposa
-	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 Ei
(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 Dep 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 Ei
(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