

Liberty Utilities (Silverleaf) Corp									
Algonguin Power Utilities - Admin Allocations									
TY 2017									
* To view month by month details on the methodology, refer to following tab OPUC W1 1-21 APUC Admin									
APUC Admin Corporate Allocations	Total Corp (Travel Excluded)	Total Corp (Travel Excluded) in US(\$)	Total Removed in CAD(\$)	Total Removed in US(\$)	Total Adjusted Allocations US(\$)	LW #020 Portion*	LW #020 Adjusted Allocations	Rate application for Silverleaf (Consolidated (WTR))	Rate application for Silverleaf (Consolidated (SWN))
APUC Corporate Allocations	\$ 11,357,918.98	\$ 8,645,113.06	\$ 11,767.70	\$ 8,816.51	\$ 8,676,296.55		\$ 534,577.05	\$ 18,639.02	\$ 13,245.82
LUCC Admin Corporate Allocation									
Total Original Cost Pool Description of APUC Expense	APUC Total US\$	% APCO Allocation**	APCo Portion	% LUCC Allocation**	LUC Portion				
Legal	\$ 539,577.72		\$ 94,343.41		\$ 445,234.32				
Tax Services	\$ 288,102.95		\$ 61,009.19		\$ 228,094.76				
Audit	\$ 733,866.57		\$ 154,715.02		\$ 579,151.55				
Investor Relations	\$ 603,865.37		\$ 127,578.20		\$ 476,287.17				
LABS Admin Corporate Allocation	\$ 1,669,173.56		\$ 352,234.34		\$ 1,316,937.22				
Licenses & Fee	\$ 356,048.83		\$ 75,477.19		\$ 280,591.64				
Escrow Transfer	\$ -		\$ -		\$ -				
Other Professional	\$ 482,264.21		\$ 103,653.56		\$ 378,610.65				
Office Admin	\$ 440,359.79		\$ 95,339.91		\$ 345,019.88				
Salaries & Benefits	\$ 3,571,146.44		\$ 753,992.43		\$ 2,817,154.01				
LABS US Admin Corporate Allocation	\$ (313.37)		\$ (313.37)		\$ -				
Total	\$ 8,645,113.06		\$ 1,818,031.88		\$ 6,827,081.18				
	\$ 8,645,113.06		\$ 1,811,983.01		\$ 6,833,130.05				
		Variance	(\$6,048.86)						
* Refer to summary by month tab line 28 to see the LW #020 allocation used for that month									
** Refer to Monthly summary tabs to see APCO And LUCC Allocation percentages as allocation percentages changed due to the CAA Adjustment in Sept 2017 of office admin from 0/100 to 50/50									
***The variance is due to adjustments made to APUC's total cost pool, refer to Summary by month tab line 086-087									
**** Variance is due to catch up entries in Nov 2017. Refer to Summary by month tab									

Project Name		Location		Area (sq. ft.)		Volume (cu. ft.)		Weight (lb.)		Value (\$)		Notes	
Item No.	Description	Unit	Quantity	Unit	Quantity	Unit	Quantity	Unit	Quantity	Unit	Quantity	Unit	Remarks
1	Concrete Foundation	sq. ft.	100	cu. ft.	100	lb.	100	\$	100				
2	Reinforcing Steel	lb.	100	sq. ft.	100	cu. ft.	100	lb.	100	\$	100		
3	Formwork	sq. ft.	100	lb.	100	sq. ft.	100	lb.	100	\$	100		
4	Gravel	cu. yd.	100	sq. ft.	100	lb.	100	sq. ft.	100	\$	100		
5	Sand	cu. yd.	100	sq. ft.	100	lb.	100	sq. ft.	100	\$	100		
6	Brick	1,000's	100	sq. ft.	100	lb.	100	sq. ft.	100	\$	100		
7	Block	1,000's	100	sq. ft.	100	lb.	100	sq. ft.	100	\$	100		
8	Roofing	sq. ft.	100	lb.	100	sq. ft.	100	lb.	100	\$	100		
9	Insulation	sq. ft.	100	lb.	100	sq. ft.	100	lb.	100	\$	100		
10	Plumbing	sq. ft.	100	lb.	100	sq. ft.	100	lb.	100	\$	100		
11	Electrical	sq. ft.	100	lb.	100	sq. ft.	100	lb.	100	\$	100		
12	Painting	sq. ft.	100	lb.	100	sq. ft.	100	lb.	100	\$	100		
13	Landscaping	sq. ft.	100	lb.	100	sq. ft.	100	lb.	100	\$	100		
14	Other	sq. ft.	100	lb.	100	sq. ft.	100	lb.	100	\$	100		

RESPONSE TO REQUEST FOR INFORMATION

OPUC RFI 1-22

Referencing Attachment CG-2, Table 3, please provide this Table populated with source data to reflect how the allocation factor specific to Liberty Silverleaf was developed for the test year.

RESPONSE:

Costs from Liberty Utilities Canada are allocated between APCO and Liberty Utilities in accordance with CAM Tables 4a and 4b. The Liberty Utilities portion is then allocated to the regulated utilities based on CAM Table 2 and, in turn, allocated by Liberty Utilities (Sub) Corp. using the four factor methodology. Liberty Utilities (Sub) Corp. records depreciation separately and then capitalizes 21% of the remaining costs to indirect overhead (INDOH) and 79% is allocated to the Arizona and Texas utilities based on a four factor methodology. Refer to Exhibit 1 in OPUC RFI 1-16 for the explanation of the four factor formula. Below is an example of how costs are allocated to Liberty Arizona and Texas.

Exhibit 2

Weight	(a) 25% Utility Plant	(b)	(c) 25% Customers	(d)	(e) 25% Expenses	(f)	(g) 25% Labor	(h)	(i) 100% Total	(j) Four Factor
\$100 Black Mountain	\$6,662,040.4	3.42%	2,445	3.06%	\$1,229,776.8	4.33%	\$422,491.3	4.19%	15.00%	3.75%
\$200 Gold Canyon	\$12,064,297.1	6.19%	6,915	8.66%	\$2,245,972.8	7.91%	\$733,079.4	7.47%	30.23%	7.56%
\$600 LPSCO Water	\$36,435,344.5	28.97%	19,141	23.98%	\$7,084,935.3	24.94%	\$2,509,539.9	24.89%	102.78%	25.69%
\$600 LPSCO Sewer	\$33,426,332.4	27.43%	22,006	27.57%	\$5,664,301.4	19.94%	\$2,167,649.8	21.50%	96.43%	24.11%
\$134 Rio Water	\$13,655,781.1	7.01%	6,978	8.74%	\$1,862,197.0	6.56%	\$825,520.5	8.19%	30.49%	7.62%
\$134 Rio Sewer	\$5,349,626.0	2.75%	2,266	2.84%	\$681,957.9	2.40%	\$177,936.6	1.76%	9.75%	2.44%
\$137 North	\$1,921,680.0	0.99%	363	0.45%	\$211,570.1	0.74%	\$60,720.4	0.60%	2.79%	0.70%
\$140 South	\$2,053,194.0	1.05%	882	1.10%	\$297,518.4	1.05%	\$87,342.2	0.87%	4.07%	1.02%
\$500 Bella Vista	\$13,854,463.5	8.14%	9,502	11.90%	\$3,162,362.3	11.13%	\$1,148,822.4	11.38%	42.56%	10.64%
\$110 Holly Water	\$2,463,886.0	1.26%	1,986	2.49%	\$630,874.7	2.22%	\$311,338.5	3.09%	9.06%	2.27%
\$110 Holly Sewer	\$325,668.3	0.17%	152	0.19%	\$129,656.0	0.46%	\$63,692.1	0.63%	1.45%	0.36%
\$112 Big Water	\$2,310,784.6	1.19%	640	0.80%	\$386,591.4	1.36%	\$186,005.0	1.84%	5.19%	1.30%
\$112 Big Sewer	\$1,624,965.3	0.83%	361	0.43%	\$400,886.1	1.41%	\$167,009.1	1.66%	4.35%	1.09%
\$114 Piney Water	\$1,306,867.9	0.67%	274	0.34%	\$133,468.0	0.47%	\$37,273.2	0.37%	1.85%	0.46%
\$114 Piney Sewer	\$434,046.1	0.22%	269	0.34%	\$224,267.2	0.79%	\$23,277.3	0.23%	1.58%	0.40%
\$116 Hill Water	\$1,195,717.4	0.61%	225	0.28%	\$175,230.6	0.62%	\$39,177.8	0.59%	1.90%	0.48%
\$116 Hill Sewer	\$2,020,444.2	1.04%	407	0.51%	\$301,450.5	1.77%	\$61,143.7	0.61%	3.92%	0.98%
\$300 Tall Timbers	\$4,111,402.6	2.11%	2,359	2.96%	\$1,468,714.2	5.17%	\$440,120.4	4.36%	14.60%	3.65%
\$400 Wood Mark	\$7,605,940.6	3.90%	1,999	2.50%	\$1,757,113.6	6.19%	\$334,056.7	3.30%	17.89%	4.47%
\$143 Entrada	\$2,004,443.0	1.03%	339	0.42%	\$45,474.1	-0.16%	\$35,714.7	0.35%	1.65%	0.41%
\$146 Galveston Water	\$1,102,758.7	0.57%	156	0.20%	\$101,973.8	0.36%	\$19,417.4	0.19%	1.31%	0.33%
\$146 Galveston Sewer	\$851,015.9	0.44%	156	0.20%	\$101,814.4	0.36%	\$13,877.0	0.14%	1.13%	0.28%
Total	\$194,780,699.7	100.00%	79,821	100.00%	\$28,407,158.8	100.00%	\$10,084,425.3	100.00%	400.00%	100.00%
	\$0.0	0.00%	0	0.00%	\$0.0	0.00%	\$0.0	0.00%	0.00%	0.00%
Total GSWC	\$194,780,699.7	100.00%	79,821	100.00%	\$28,407,158.8	100.00%	\$10,084,425.3	100.00%	400.00%	100.00%

Prepared by: Leticia Washington, Manager, Rates and Regulatory Affairs

Sponsored by: Gaetana Girardi, Director – Regulatory Strategy

Liberty Utilities (Silverleaf) Corp									
Liberty Utilities Canada Admin Allocations									
TY 2017									
	Total Corp CAD (\$)	Total Corp in US(\$)	Total Removed CAD(\$)	Total Removed in US\$	Total Adjusted Allocations US (\$)	LW 8020 Portion*	LW 8020 Allocations	Rate application for Litchfield Park Water and Sewer (WTR)	Rate application for Litchfield Park Water and
LUCC Corporate Allocation		\$ 8,157,555.41		\$ 823,013.03	\$ 7,334,542.39		\$ 363,257.36	\$ 83,100.74	\$ 91,315.75
Original LUCC Allocation to all Companies	Allocation % **	Total (Original)	Total (Adjusted)						
Liberty Water		602,388.37	542,246.26						
Calpeco		486,931.20	435,773.46						
Granite State		443,860.87	398,164.09						
Energy North		873,261.00	783,715.39						
Midstates Gas		599,000.43	537,728.46						
Midstates Water		29,794.91	27,082.23						
Woodson-Hensley		2,271.95	1,922.76						
Arkansas		142,796.47	128,473.30						
Georgia		469,393.89	421,218.58						
New England Gas		523,105.85	468,605.42						
Whitehall - Water		15,501.09	13,910.60						
Whitehall - Sewer		15,494.59	13,873.13						
Park Water		591,483.95	546,183.95						
Empire		3,362,270.84	3,015,644.77						
		8,157,555.41	7,334,542.39						
** Please refer to Summary by month tab to see the full year break down		-	-						

[illegible]

RESPONSE TO REQUEST FOR INFORMATION

OPUC RFI 1-23 Referencing Attachment GC-2, Table 4a, please provide the total cost incurred by LUC Business Services in the test year for Information Technology; Human Resources; Training; Facilities and Building Rent; Environmental, Health, Safety, and Security; Procurement; Executive and Strategic Management; Technical Services; and Utility Planning. Please provide the direct costs for each of the above assigned to Liberty Silverleaf. To the extent such costs are allocated, please demonstrate the development of the allocation methodology used to allocate these costs to Liberty Silverleaf, including the source data used to develop the allocation methodology.

RESPONSE: The total cost allocated by LUC-LABS Business services in 2017 to Liberty Silverleaf is \$22,121. Refer to Schedules below to view full break down of cost.

Prepared by: Leticia Washington, Manager, Rates and Regulatory Affairs

Sponsored by: Gaetana Girardi, Director – Regulatory Strategy

RESPONSE TO REQUEST FOR INFORMATION

Liberty Utilities (Silver Leaf) Corp.
Liberty Utilities Canada
Liberty Utilities Resources Inc.

[illegible]

L&S allocation for 2013 to Allocations withheld based on Expense Type		APTS by Region		L&S by Region	
Line Item	Original L&S	Time Cost L&S	APTS by Region	L&S by Region	L&S by Region
1	1,531,962.28		15,726,721		1,096,188.28
2	1,531,962.28		15,726,721		1,096,188.28
3	1,531,962.28		15,726,721		1,096,188.28
4	1,531,962.28		15,726,721		1,096,188.28
5	1,531,962.28		15,726,721		1,096,188.28
6	1,531,962.28		15,726,721		1,096,188.28
7	1,531,962.28		15,726,721		1,096,188.28
8	1,531,962.28		15,726,721		1,096,188.28
9	1,531,962.28		15,726,721		1,096,188.28
10	1,531,962.28		15,726,721		1,096,188.28
11	1,531,962.28		15,726,721		1,096,188.28
12	1,531,962.28		15,726,721		1,096,188.28
13	1,531,962.28		15,726,721		1,096,188.28
14	1,531,962.28		15,726,721		1,096,188.28
15	1,531,962.28		15,726,721		1,096,188.28
16	1,531,962.28		15,726,721		1,096,188.28
17	1,531,962.28		15,726,721		1,096,188.28
18	1,531,962.28		15,726,721		1,096,188.28
19	1,531,962.28		15,726,721		1,096,188.28
20	1,531,962.28		15,726,721		1,096,188.28
21	1,531,962.28		15,726,721		1,096,188.28
22	1,531,962.28		15,726,721		1,096,188.28
23	1,531,962.28		15,726,721		1,096,188.28
24	1,531,962.28		15,726,721		1,096,188.28
25	1,531,962.28		15,726,721		1,096,188.28
26	1,531,962.28		15,726,721		1,096,188.28
27	1,531,962.28		15,726,721		1,096,188.28
28	1,531,962.28		15,726,721		1,096,188.28
29	1,531,962.28		15,726,721		1,096,188.28
30	1,531,962.28		15,726,721		1,096,188.28
31	1,531,962.28		15,726,721		1,096,188.28
32	1,531,962.28		15,726,721		1,096,188.28
33	1,531,962.28		15,726,721		1,096,188.28
34	1,531,962.28		15,726,721		1,096,188.28
35	1,531,962.28		15,726,721		1,096,188.28
36	1,531,962.28		15,726,721		1,096,188.28
37	1,531,962.28		15,726,721		1,096,188.28
38	1,531,962.28		15,726,721		1,096,188.28
39	1,531,962.28		15,726,721		1,096,188.28
40	1,531,962.28		15,726,721		1,096,188.28
41	1,531,962.28		15,726,721		1,096,188.28
42	1,531,962.28		15,726,721		1,096,188.28
43	1,531,962.28		15,726,721		1,096,188.28
44	1,531,962.28		15,726,721		1,096,188.28
45	1,531,962.28		15,726,721		1,096,188.28
46	1,531,962.28		15,726,721		1,096,188.28
47	1,531,962.28		15,726,721		1,096,188.28
48	1,531,962.28		15,726,721		1,096,188.28
49	1,531,962.28		15,726,721		1,096,188.28
50	1,531,962.28		15,726,721		1,096,188.28
51	1,531,962.28		15,726,721		1,096,188.28
52	1,531,962.28				

Notes: calculated by regression table 10 in SPSS using GLS algorithm; all variables as the allocation point; χ^2 calculated in April with the α value of 0.05, adjusted (1/3)

LCRC Allocation to all Companies	LCRC Allocation to "A"	Total
		\$1,676,335.75
Utility Water		\$2,490.14
Collection		\$68,272.23
Transmission		\$67,139.58
Storage Works		\$1,082,016.65
Maintenance		\$ 1,767.49
Materials and Supplies		\$9,668.18
Accounting		\$51.51
Information Technology		3,325.47
General		\$661,147.34
Human Capital/Lab		\$18,820.69
Administrative Water		21,683.25
Industrial Water		21,334.82
Regulatory		\$75,214.76
Other		\$12,455.37
Subtotal		\$1,676,335.75

RESPONSE TO REQUEST FOR INFORMATION

Liberty Utilities Canada Liberty Utilities Business Summary																										
		Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17	Total												
Cracive (1862)	\$	3,252.07	\$	1,919.53	\$	8,290.51	\$	1,048.88	\$	9,748.86	\$	5,851.70	\$	2,510.80												
Franklin (1862)	\$	10,781.85	\$	1,806.58	\$	15,950.95	\$	1,978.98	\$	15,020.50	\$	12,614.22	\$	12,484.31												
Rex (1821)	\$	1,480.80	\$	1,275.82	\$	2,554.51	\$	961.80	\$	2,058.06	\$	2,418.77	\$	1,761.96												
Treasury (1822)	\$	3,147.30	\$	1,373.91	\$	3,181.51	\$	2,469.20	\$	5,772.41	\$	3,398.91	\$	2,261.04												
Ugeal (1823)	\$	2,285.15	\$	3,402.20	\$	2,953.25	\$	2,144.28	\$	8,222.13	\$	11,861.60	\$	1,051.41												
Western Asset (1824)	\$	2,819.34	\$	2,089.92	\$	4,379.94	\$	1,790.31	\$	5,053.37	\$	2,513.84	\$	3,018.18												
FLA (1827)	\$	5,058.28	\$	1,680.51	\$	5,988.28	\$	5,817.09	\$	1,243.57	\$	54,002.07	\$	3,284.67												
Compliance (1828)	\$	761.73	\$	(1,851.23)	\$	81.26	\$	2,780.30	\$	(1,747.50)	\$	5,008.96	\$	1,877.05												
Communications (1829)	\$	1,409.78	\$	79.42	\$	7,717.89	\$	4,037.19	\$	381.43	\$	1,188.28	\$	1,884.81												
Total	\$	73,499.17	\$	40,513.78	\$	94,813.48	\$	68,695.40	\$	93,019.01	\$	34,004.27	\$	54,232.88												
Variance due to Acct. Admin. Int.	\$	(10.01)	\$		\$		\$		\$	(10.01)	\$		\$	(10.01)												
Affiliated Pool																										
LLC - LANS Total Cost Pool CAD	\$	51,490,147.82	\$	5,787,327.31	\$	51,888,237.93	\$	51,907,612.32	\$	52,518,441.83	\$	52,058,819.41	\$	57,878,211.02												
LLC -	\$	202,741.09	\$	55,233.27	\$	260,214.97	\$	273,884.60	\$	296,444.88	\$	97,760.24	\$	170,217.46												
APBC	\$	51,287,402.83	\$	5,842,560.58	\$	51,628,052.96	\$	51,631,496.92	\$	51,786,146.51	\$	51,970,235.18	\$	57,775,811.51												
LWR	\$	97,754.31	\$	57,338.12	\$	124,076.18	\$	22,715.18	\$	128,235.15	\$	40,377.65	\$	96,322.22												
US Corporation	\$	1,333,965	\$	1,183,000	\$	1,333,965	\$	1,183,000	\$	1,367,012	\$	1,248,881	\$	1,367,012												
Total Cost Pool USD	\$	51,117,418.79	\$	5,986,871.34	\$	51,444,896.23	\$	51,473,981.91	\$	51,510,119.38	\$	55,051,764.56	\$	51,020,678.56												
LLC	\$	965,386.64	\$	324,737.05	\$	1,406,203.31	\$	1,234,180.13	\$	1,292,095.77	\$	488,735.15	\$	886,387.11												
LWR	\$	73,277.65	\$	38,819.05	\$	94,862.11	\$	88,757.12	\$	97,772.48	\$	33,553.99	\$	85,453.22												
Depreciation	\$	51,390.21	\$	51,651.51	\$	51,390.21	\$	51,390.21	\$	51,390.21	\$	51,390.21	\$	51,390.21												
EXPENSE	\$	51,390.21	\$	51,651.51	\$	51,390.21	\$	51,390.21	\$	51,390.21	\$	51,390.21	\$	51,390.21												
Expense	\$	56,786.38	\$	29,972.64	\$	42,712.96	\$	49,011.66	\$	72,088.02	\$	26,977.28	\$	50,518.90												
Adm. Costs, Bt to Exp Reg Companies	\$	6,686.89	\$	186.60	\$	24																				
Additional Revenue CAD	\$	179.70	\$	737.45	\$	24,643.51	\$	169.80	\$	478.58	\$	518.61	\$	1,506.13												
Additional Revenue USD	\$	134.75	\$	550.26	\$	5,088.34	\$	284.32	\$	174.89	\$	75.00	\$	1,164.84												
Stelly Ranch Water - Sewer																										
2017		Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17	Total												
Expense	\$	56,946.08	\$	30,709.09	\$	48,827.55	\$	69,382.74	\$	32,115.43	\$	72,267.88	\$	27,455.86	\$	51,198.57	\$	40,193.70	\$	45,180.62	\$	7,983.58	\$	8,016.12	\$	6,613,598.84
Water	\$	0.003513754	\$	0.00323181	\$	0.003184451	\$	0.003184451	\$	0.003184451	\$	0.003184451	\$	0.003184451	\$	0.003184451	\$	0.003184451	\$	0.003184451	\$	0.003184451	\$	0.003184451	\$	0.003184451
Sewer	\$	0.000156337	\$	0.000171105	\$	0.000174947	\$	0.000174947	\$	0.000174947	\$	0.000174947	\$	0.000174947	\$	0.000174947	\$	0.000174947	\$	0.000174947	\$	0.000174947	\$	0.000174947	\$	0.000174947
Total	\$	56,946.08	\$	30,709.09	\$	48,827.55	\$	69,382.74	\$	32,115.43	\$	72,267.88	\$	27,455.86	\$	51,198.57	\$	40,193.70	\$	45,180.62	\$	7,983.58	\$	8,016.12	\$	6,613,598.84
Actual GL WTR Bus	\$	5481.22	\$	5609.38	\$	5391.79	\$	5278.97	\$	5759.38	\$	5339.08	\$	5514.99	\$	5587.18	\$	5535.36	\$	5277.80	\$	5848.10	\$	5637.74	\$	8103.01000-65200-6384
Actual GL WTR Bus	\$	5111.31	\$	5405.56	\$	5068.97	\$	5117.34	\$	5311.86	\$	5333.68	\$	559.67	\$	5103.37	\$	584.25	\$	589.04	\$	5149.30	\$	5104.32	\$	8103.01000-65200-6384
Actual GL WTR Bus	\$	5401.18	\$	5382.11	\$	5648.45	\$	5617.50	\$	577.89	\$	576.79	\$	5741.59	\$	5663.99	\$	584.53	\$	589.04	\$	5688.15	\$	5687.73	\$	8103.01000-65200-6384
Actual GL WTR Bus	\$	5108.75	\$	5108.75	\$	5108.75	\$	5108.75	\$	5108.75	\$	5108.75	\$	5108.75	\$	5108.75	\$	5108.75	\$	5108.75	\$	5108.75	\$	5108.75	\$	8103.01000-65200-6384
Total	\$	51,282.21	\$	5402.83	\$	51,233.31	\$	51,716.97	\$	53,025.25	\$	51,809.51	\$	56,877.24	\$	51,281.54	\$	51,506.71	\$	51,155.95	\$	51,446.88	\$	52,006.56	\$	51,574.94
Variance GL WTR	\$	50.00	\$	50.00	\$	50.00	\$	50.00	\$	50.01	\$	50.01	\$	50.00	\$	50.00	\$	50.01	\$	50.01	\$	50.01	\$	50.01	\$	(50.01)
Variance GL WTR	\$	50.01	\$	50.00	\$	50.00	\$	50.00	\$	50.01	\$	50.01	\$	50.00	\$	50.00	\$	50.01	\$	50.01	\$	50.01	\$	50.01	\$	(50.01)
Big Eddy																										
2017		Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17	Total												
Expense	\$	56,946.08	\$	30,709.09	\$	48,827.55	\$	69,382.74	\$	32,115.43	\$	72,267.88	\$	27,455.86	\$	51,198.57	\$	40,193.70	\$	45,180.62	\$	7,983.58	\$	8,016.12	\$	6,613,598.84
Water	\$	0.013147020	\$	0.008480725	\$	0.012461576	\$	0.012461576	\$	0.012461576	\$	0.012461576	\$	0.012461576	\$	0.012461576	\$	0.012461576	\$	0.012461576	\$	0.012461576	\$	0.012461576	\$	0.012461576
Sewer	\$	0.000156337	\$	0.000171105	\$	0.000174947	\$	0.000174947	\$	0.000174947	\$	0.000174947	\$	0.000174947	\$	0.000174947	\$	0.000174947	\$	0.000174947	\$	0.000174947	\$	0.000174947	\$	0.000174947
Total	\$	56,946.08	\$	30,709.09	\$	48,827.55	\$	69,382.74	\$	32,115.43	\$	72,267.88	\$	27,455.86	\$	51,198.57	\$	40,193.70	\$	45,180.62	\$	7,983.58	\$	8,016.12	\$	6,613,598.84
Actual GL WTR Bus	\$	5481.22	\$	5609.38	\$	5391.79	\$	5278.97	\$	5759.38	\$	5339.08	\$	5514.99	\$	5587.18	\$	5535.36	\$	5277.80	\$	5848.10	\$	5637.74	\$	8103.01000-65200-6384
Actual GL WTR Bus	\$	5111.31	\$	5405.56	\$	5068.97	\$	5117.34	\$	5311.86	\$	5333.68	\$	559.67	\$	5103.37	\$	584.25	\$	589.04	\$	5149.30	\$	5104.32	\$	8103.01000-65200-6384
Actual GL WTR Bus	\$	5401.18	\$	5382.11	\$	5648.45	\$	5617.50	\$	577.89	\$	576.79	\$	5741.59	\$	5663.99	\$	584.53	\$	589.04	\$	5688.15	\$	5687.73	\$	8103.01000-65200-6384
Actual GL WTR Bus	\$	5108.75	\$	5108.75	\$	5108.75	\$	5108.75	\$	5108.75	\$	5108.75	\$	5108.75	\$	5108.75	\$	5108.75	\$	5108.75	\$	5108.75	\$	5108.75	\$	8103.01000-65200-6384
Total	\$	51,282.21	\$	5402.83	\$	51,233.31	\$	51,716.97	\$	53,025.25	\$	51,809.51	\$	56,877.24	\$	51,281.54	\$	51,506.71	\$	51,155.95	\$	51,446.88	\$	52,006.56	\$	51,574.94
Variance GL WTR	\$	50.00	\$	50.00	\$	50.00	\$	50.00	\$	50.01	\$	50.01	\$	50.00	\$	50.00	\$	50.01	\$	50.01	\$	50.01	\$	50.01	\$	(50.01)
Variance GL WTR	\$	50.01	\$	50.00	\$	50.00	\$	50.00	\$	50.01	\$	50.01	\$	50.00	\$	50.00	\$	50.01	\$	50.01	\$	50.01	\$	50.01	\$	(50.01)
Big Eddy																										
2017		Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17	Total												
Expense	\$	56,946.08	\$	30,709.09	\$	48,827.55	\$	69,382.74	\$	32,115.43	\$	72,267.88	\$	27,455.86	\$	51,198.57	\$	40,193.70	\$	45,180.62	\$	7,983.58	\$	8,016.12	\$	6,613,598.84
Water	\$	0.013147020	\$	0.008480725	\$	0.012461576	\$	0.012461576	\$	0.012461576	\$	0.012461576	\$	0.012461576	\$	0.012461576	\$	0.012461576	\$	0.012461576	\$	0.012461576	\$	0.012461576	\$	0.012461576
Sewer	\$	0.000156337	\$	0.000171105	\$	0.000174947	\$	0.000174947	\$	0.000174947	\$	0.000174947	\$	0.000174947	\$	0.000174947	\$	0.000174947	\$	0.000174947	\$	0.000174947	\$	0.000174947	\$	0.000174947
Total	\$	56,946.08	\$	30,709.09	\$	48,827.55	\$	69,382.74	\$	32,115.43	\$	72,267.88	\$	27,455.86	\$	51,198.57	\$	40,193.70	\$	45,180.62	\$	7,983.58	\$	8,016.12	\$	6,613,598.84
Actual GL WTR Bus	\$	5481.22	\$	5609.38	\$	5391.79	\$	5278.97	\$	5759.38	\$	5339.08	\$	5514.99	\$	5587.18	\$	5535.36	\$	5277.80	\$	5848.10	\$	5637.74	\$	8103.01000-65200-6384
Actual GL WTR Bus	\$	5111.31	\$	5405.56	\$	5068.97	\$	5117.34	\$	5311.86	\$	5333.68	\$	559.67	\$	5103.37	\$	584.25	\$	589.04	\$	5149.30	\$	5104.32	\$	8103.01000-65200-6384
Actual GL WTR Bus	\$	5401.18	\$	5382.11	\$	5648.45	\$	5617.50	\$	577.89	\$	576.79	\$	5741.59	\$	5663.99	\$	584.53	\$	589.04	\$	5688.15	\$	5687.73	\$	8103.01000-65200-6384
Actual GL WTR Bus	\$	5108.75	\$	5108.75	\$	5108.75	\$	5108.75	\$	5108.75	\$	5108.75	\$	5108.75	\$	5108.75	\$	5108.75	\$	5108.75	\$	5108.75	\$	5108.75	\$	8103.01000-65200-6384
Total	\$	51,282.21	\$	5402.83	\$	51,233.31	\$	51,716.97	\$	53,025.25	\$	51,809.51	\$	56,877.24	\$	51,281.54	\$	51,506.71	\$	51,155.95	\$	51,446.88	\$	52,006.56	\$	51,574.94
Variance GL WTR	\$	50.00	\$	50.00	\$	50.00	\$	50.00	\$	50.01	\$	50.01	\$	50.00	\$	50.00	\$	50.01	\$	50.01	\$	50.01	\$	50.01	\$	(50.01)
Variance GL WTR	\$	50.01	\$	50.00	\$	50.00	\$	50.00	\$	50.01	\$	50.01	\$	50.00	\$	50.00	\$	50.01	\$	50.01	\$					

RESPONSE TO REQUEST FOR INFORMATION

OPUC RFI 1-24 1-24. Referencing Attachment CG-2, Table 4b, please provide the total cost incurred by LUC Corporate Services in the test year for Risk Management; Financial Reporting, Planning, and Administration; Treasury; Internal Audit; External Communications; Legal Costs; and Compliance. Please provide the direct costs for each of the above assigned to Liberty Silverleaf. To the extent such costs are allocated, please demonstrate the development of the allocation methodology used to allocate these costs to Liberty Silverleaf, including the source data used to develop the allocation methodology.

RESPONSE: The total cost incurred by LUC-LABS Corporate Services in 2017 to Liberty Silverleaf is \$23,758. Refer to schedules below.

Prepared by: Leticia Washington, Manager, Rates and Regulatory Affairs

Sponsored by: Gaetana Girardi, Director – Regulatory Strategy

Liberty Utilities (Silverleaf) Corp
 Liberty Utilities Canada
 Liberty Aluminum Business Services

Liberty Aluminum Business Services											Water										Sewer				
	Total Corp CAD (\$)	Total Corp In US\$ (\$)	Total Removed CAD (\$)	Total Removed In US\$	Total Adjusted Allocations US\$ (\$)	LW 80/20 Portion*	LW 80/20 Allocations	Rate application for Silverleaf (Highly Ranch (WTRN))	Rate application for Silverleaf (Blue Elder (WTRN))	Rate application for Silverleaf (Piney Shores (WTRN))	Rate application for Silverleaf (Blue Country (WTRN))	Rate application for Silverleaf (Consolidated (WTRN))	Rate application for Silverleaf (Blue Elder (SWRN))	Rate application for Silverleaf (Blue Elder (SWRN))	Rate application for Silverleaf (Blue Elder (SWRN))	Rate application for Silverleaf (Piney Shores (SWRN))	Rate application for Silverleaf (Blue Country (SWRN))	Rate application for Silverleaf (Consolidated (SWRN))							
LABS Corporate Allocation	\$ 16,567,792.68	\$ 12,970,217.28	\$ 11,925.38	\$ 9,146.64	\$ 12,961,070.64		\$ 823,104.44	\$13,063.47	\$	7,399.75	\$	3,466.20	\$	3,053.83	\$	26,983.25	\$2,200.99	\$	7,183.31	\$	2,454.87	\$	7,106.08	\$	18,895.25

LABS allocation to 2017 % Allocation without bonus by Expense Type				
Total Cost Pool	Original US\$	Total Cost Pool	APCO % Allocation*	APCO Portion
IT (B300)	\$	3 352 957 58		256 879 27
Transaction (B301)		\$487 477 91		\$7 428 55
HR (B320)		\$785 902 30		35,430 47
Payroll (B811)		\$1 198 885 50		83 319 54
Training (B812)		\$137 769 39		27 014 52
SH&ES (B815)		\$545 564 03		38 236 54
Purchasing (B825)		\$298 898 73		56 624 00
Facilities (B826)		\$259 627 34		79 520 22
Finance (B860)		\$845 331 41		199 451 52
Finance (B870)		\$1 302 701 63		273 438 45
Risk (B871)		\$554,860 38		108 908 02
Treasury (B872)		\$368 532 07		75,401 11
Legal (B873)		\$367 343 58		64 886 71
Internal Audit (B824)		\$646 237 26		117 339 06
ES&E (B871)		\$694 685 50		146 224 16
Compliance (B828)		\$868 465 51		176 979 14
Communications (B870)		\$252 826 16		20 355 85
Total		\$12 970 217 28		1 797 506 75
		(0 00)		1 113 23
				\$ (1 113 23)

*Refer to Liberty's Summary table to see APCO and LUC allocation percentages as the allocation per company will be a split with 1 + amount of the various cost

LUC Allocation to all Companies	LUC Allocation N **	Total
Liberty Water		\$11 174,333 75
Calooca		824 892 34
Granite State		669 235 73
Energy North		609 550 59
Midstates Gas		1 188 230 65
Midstates Water		821 757 69
Indiana		-40 660 18
Woodson-Hensley		395 511 40
Georgia		3,225 87
New England Gas		644 134 34
Whitehall Water		718 620 69
Whitehall Sewer		21,409 21
Park Water		21 324 82
Empire		797 238 76
		4 614,955 07
		\$11 174 333 85

**These refer to all the summary by month table for a full breakdown of allocation percent.

Liberty Utilities Canada Liberty Algonquin Business Services																
			Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Total	
Total					\$529 04	\$212 87	\$476 82	\$677 03	\$118 21	\$705 07	\$267 87	\$499 50	\$587 27	\$450 56	\$564 73	\$782 10 \$5,871 07
Variance GL WTR					(\$0 01)	(\$0 00)	(\$0 00)	\$0 02	\$0 01	(\$0 00)	\$0 01	(\$0 01)	(\$0 00)	\$0 01	\$0 00	(\$0 00) \$0 02
Variance GL SWR					(\$0 01)	\$0 01	\$0 00	(\$0 01)	\$0 00	\$0 00	(\$0 00)	(\$0 00)	\$0 00	\$0 00	(\$0 00)	(\$0 00) (\$0 01)
Total																
Hill Country 2017					Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17 Total
Expense	Jan	Feb	Mar		\$ 56,966 08	\$ 30 709 09	\$ 48 872 55	\$ 69 392 26	\$ 17 115 43	\$ 72 267 88	\$ 27,455 85	\$ 51,198 57	\$ 60,193 70	\$ 46 180 62	\$7883 58	80163 22 \$ 613,398 84
	0 004338509	0 002872279	0 005170978													
Water	0 013078439	0 005195634	0 011796096		\$247 15	\$88 21	\$152 72	\$358 83	\$62 65	\$373 70	\$141 97	\$264 75	\$311 26	\$238 80	\$299 31	\$414 52 \$ 3 053 86
Sewer					\$745 03	\$159 55	\$576 51	\$818 56	\$147 91	\$852 48	\$323 87	\$603 94	\$710 05	\$544 75	\$882 80	\$945 61 \$ 7,106 07
Total					\$992 18	\$247 76	\$729 22	\$1,177 38	\$209 56	\$1,226 17	\$465 85	\$868 69	\$1 021 31	\$783 55	\$982 11	\$1,360 14 \$10,159 92
Actual GL WTR Bus					\$152 72	\$69 67	\$85 19	\$161 96	\$43 72	\$184 49	\$82 38	\$126 01	\$142 65	\$130 07	\$66 30	\$206 05 \$ 1,461 21 8116 2 0100 69 5200 6368
Actual GL SWR Bus					\$460 39	\$126 03	\$217 14	\$369 47	\$99 74	\$420 86	\$187 93	\$287 47	\$325 43	\$296 72	\$151 25	\$470 03 \$ 3,412 46 8116 2-0200 69 5200-7340
Actual GL WTR Corp					\$94 42	\$18 53	\$157 53	\$196 86	\$18 92	\$189 21	\$59 59	\$138 73	\$168 61	\$108 73	\$233 01	\$208 48 \$ 1,592 62 8116-2-0100 69 5200-6369
Actual GL SWR Corp					\$284 64	\$33 53	\$359 37	\$449 08	\$43 17	\$431 62	\$135 95	\$316 48	\$384 62	\$248 03	\$531 55	\$475 58 \$ 3,693 62 8116-2-0200 69 5200 7370
Total					\$992 17	\$247 76	\$729 22	\$1,177 37	\$209 55	\$1,226 18	\$465 85	\$868 69	\$1 021 31	\$783 55	\$982 11	\$1,360 14 \$10,159 91
Variance GL WTR					(\$0 01)	(\$0 01)	\$0 00	(\$0 01)	(\$0 01)	\$0 00	(\$0 00)	(\$0 01)	(\$0 00)	\$0 00	(\$0 00)	\$0 01 (\$0 03)
Variance GL SWR					\$0 00	\$0 01	\$0 00	(\$0 01)	(\$0 00)	\$0 00	\$0 01	\$0 01	(\$0 00)	(\$0 00)	(\$0 00)	\$0 01 (\$0 01)
Total Expensed					\$ 56,966 08	\$ 30 709 09	\$ 48,872 55	\$ 69 392 26	\$ 12 115 43	\$ 72,267 88	\$ 27,455 85	\$ 51,198 57	\$ 60,193 70	\$ 46 180 62	\$7883 58	80163 22 \$ 613,398 84
Consolidated Silverleaf																
Actual GL All Water Business					\$1,394 45	\$930 80	\$824 52	\$1 402 98	\$378 74	\$1,598 10	\$713 59	\$1 091 56	\$1,235 71	\$1,126 70	\$574 31	\$1,784 82 \$13,056 28
Actual GL All Sewer Business					\$1,124 12	\$375 61	\$581 25	\$989 03	\$267 00	\$1,126 59	\$503 05	\$769 51	\$871 13	\$794 28	\$404 87	\$1,258 22 \$9,064 66
Actual GL All Water Corporate					\$862 14	\$247 61	\$1,364 58	\$1 705 26	\$163 92	\$1,638 94	\$516 21	\$1 201 72	\$1 460 49	\$941 83	\$2,018 43	\$1 805 86 \$13 926 97
Actual GL All Water Corporate					\$895 00	\$99 92	\$961 99	\$1,202 14	\$115 56	\$1 155 39	\$363 91	\$847 18	\$1,029 58	\$663 96	\$1,422 89	\$1,273 07 \$9,830 58
					\$4 075 71	\$1,653 94	\$3 732 34	\$5,299 41	\$935 22	\$5,519 02	\$2,096 76	\$3,508 97	\$4,596 91	\$3,526 77	\$4 420 48	\$6,121 97 \$45,878 50

RESPONSE TO REQUEST FOR INFORMATION

OPUC RFI 1-25 Referencing Attachment CG-2, Table 5, please provide the total cost incurred by Liberty Utilities Service Corp in the test year for Customer Care and Billing; IT/Tech Support; Human Resources; Gas Control; Legal; Compliance; Regulatory & Government Relations; Environmental, Health, Safety and Security; Procurement; Operations; Engineering; Dispatch and Control; Outage Management; GIS/Mapping; Vegetation Management; Energy Procurement; Accounting and Finance; Managerial; Utility Planning; and Customer Communication. Please provide the direct costs for each of the above assigned to Liberty Silverleaf. To the extent such costs are allocated, please demonstrate the development of the allocation methodology used to allocate these costs to Liberty Silverleaf, including the source data used to develop the allocation methodology.

RESPONSE: Total labor costs allocated from Liberty Utilities Service Corp. to Liberty Silverleaf is \$839,969. Total non-labor costs allocated by Liberty Utilities Service Corp. to Liberty Silverleaf is \$1,871.52. Refer to schedules below.

Prepared by: Leticia Washington, Manager, Rates and Regulatory Affairs

Sponsored by: Gaetana Girardi, Director – Regulatory Strategy

[illegible]

State	1995 MW Generation from Nuclear	1995 MW Generation from Coal	1995 MW Generation from Natural Gas	1995 MW Generation from Hydro	1995 MW Generation from Other	1995 MW Generation from Renewables	1995 MW Generation from Nuclear	1995 MW Generation from Coal	1995 MW Generation from Natural Gas	1995 MW Generation from Hydro	1995 MW Generation from Other	1995 MW Generation from Renewables
Alabama	0	1,100	1,100	0	0	0	0	1,100	1,100	0	0	0
Alaska	0	0	0	0	0	0	0	0	0	0	0	0
Arizona	0	0	0	0	0	0	0	0	0	0	0	0
Arkansas	0	0	0	0	0	0	0	0	0	0	0	0
California	0	0	0	0	0	0	0	0	0	0	0	0
Colorado	0	0	0	0	0	0	0	0	0	0	0	0
Connecticut	0	0	0	0	0	0	0	0	0	0	0	0
Delaware	0	0	0	0	0	0	0	0	0	0	0	0
District of Columbia	0	0	0	0	0	0	0	0	0	0	0	0
Florida	0	0	0	0	0	0	0	0	0	0	0	0
Georgia	0	0	0	0	0	0	0	0	0	0	0	0
Hawaii	0	0	0	0	0	0	0	0	0	0	0	0
Idaho	0	0	0	0	0	0	0	0	0	0	0	0
Illinois	0	0	0	0	0	0	0	0	0	0	0	0
Indiana	0	0	0	0	0	0	0	0	0	0	0	0
Iowa	0	0	0	0	0	0	0	0	0	0	0	0
Kansas	0	0	0	0	0	0	0	0	0	0	0	0
Kentucky	0	0	0	0	0	0	0	0	0	0	0	0
Louisiana	0	0	0	0	0	0	0	0	0	0	0	0
Maine	0	0	0	0	0	0	0	0	0	0	0	0
Maryland	0	0	0	0	0	0	0	0	0	0	0	0
Massachusetts	0	0	0	0	0	0	0	0	0	0	0	0
Michigan	0	0	0	0	0	0	0	0	0	0	0	0
Minnesota	0	0	0	0	0	0	0	0	0	0	0	0
Mississippi	0	0	0	0	0	0	0	0	0	0	0	0
Missouri	0	0	0	0	0	0	0	0	0	0	0	0
Montana	0	0	0	0	0	0	0	0	0	0	0	0
Nebraska	0	0	0	0	0	0	0	0	0	0	0	0
Nevada	0	0	0	0	0	0	0	0	0	0	0	0
New Hampshire	0	0	0	0	0	0	0	0	0	0	0	0
New Jersey	0	0	0	0	0	0	0	0	0	0	0	0
New Mexico	0	0	0	0	0	0	0	0	0	0	0	0
New York	0	0	0	0	0	0	0	0	0	0	0	0
North Carolina	0	0	0	0	0	0	0	0	0	0	0	0
North Dakota	0	0	0	0	0	0	0	0	0	0	0	0
Ohio	0	0	0	0	0	0	0	0	0	0	0	0
Oklahoma	0	0	0	0	0	0	0	0	0	0	0	0
Oregon	0	0	0	0	0	0	0	0	0	0	0	0
Pennsylvania	0	0	0	0	0	0	0	0	0	0	0	0

LUSC Labor Allocated to Silverleaf

Water

NARUC	LU		2017 Amount	Pro Forma - Allocations	Pro Forma - Payroll Register Recon	Total
	Natural					
6011	5010	Labour-Operations-source of supply	372,577.63	-	1,092.94	373,670.57
6341	5200	LU US Allocation - Labour	113,077.42	-	(7,560.28)	105,517.14
6344	5200	LU US Customer Care - Labor	68,492.32	-	-	68,492.32
		Water Total	554,147.37	-	(6,467.34)	547,680.03

Sewer

NARUC	LU		2017 Amount	Pro Forma - Allocations	Pro Forma - Payroll Register Recon	Total
	Natural					
7011	5010	Labour-Ops-Collect	172,081.22	-	(2,461.94)	169,619.28
7341	5200	LU US Allocation - Labour	80,628.99	-	(6,647.78)	73,981.21
7344	5200	LU US Customer Care - Labour	48,688.85	-	-	48,688.85
		Sewer Total	301,399.06	-	(9,109.72)	292,289.34

Water and Sewer Total	855,546.43	-	(15,577.06)	839,969.37
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RESPONSE TO REQUEST FOR INFORMATION

OPUC RFI 1-27 Referencing the Direct Testimony of Thomas Bourassa (RR-RD), Page 13, Lines 6-9, please provide invoices specific to the construction of the new well in the amount of \$429,000 requested for the post-test year plant adjustment.

RESPONSE: See the attached invoice for related to the post-test year plant.

OPUC RFI 1-27_Holly Lake Ranch PTY.pdf

Prepared by: Fatima Hameen, Supervisor, Finance

Sponsored by: Steve Ruppenthal, Manager, Operations



Purchase Order No.	106762
Date	12/20/2017

Supplier	8020-CMILL
----------	------------

Name	C. Miller Drilling
Address	7355 East SH-154 Winnsboro, TX 75494

JAN 09 2012

Ship To:
Liberty Utilities
12725 W. Indian School Rd., Ste D101
Avondale, AZ 85392

Item	Quantity	Unit Price	Amount
8110-17025-3070	GL Code		-
Drilling new well at Holly Ranch please see attached breakdown			\$ 429,000.00
TOTAL:			\$ 429,000.00

Operations Manager

Operations Director

President - AZ, TX

Approval:

Approval:

Approval:

Steve Ruppenthal

12/20/2017

Matthew Lurled

Steve handled ✓

C. Miller Drilling

7355 East SH-154
Winnsboro, TX 75494

903-725-6524
1-800-594-2187

Drilling Invoice

DATE	INVOICE #
12/14/2017	18041

BILL TO
Liberty Utilities Holly Lake Ranch
Steve Ruppenthal
16623 Fm 2493 Suite E
Tyler, Texas 75703

Dec 15 2017

entered by
MPO #

106768

TERMS
Due on receipt

QUANTITY	DESCRIPTION	DATE	RATE	AMOUNT
8110-17048-3070	1 Line Item #1 of Contract 1000' Test Hole	11/17/2017	30,000.00	30,000.00
8110-17048-3070	1 Line Item #2 of Contract Test Well	11/24/2017	18,000.00	18,000.00
8110-17048-3070	1 Line Item #3 of Contract Production Well #9	12/14/2017	208,300.00	208,300.00
8110-17048-3110	1 Line Item #4 of Contract Pump System	12/14/2017	25,033.00	25,033.00
8110-17048-3040	1 Line Item #5 of Contract Electrical	12/14/2017	7,000.00	7,000.00
8110-17048-3040	1 Line Item #6 of Contract Well Head	12/14/2017	5,000.00	5,000.00
8110-17048-3070	1 Expedite water Analysis Approved 11-28-17	12/14/2017	480.00	480.00
8110-17048-3110	1 Upgrade project to a 16x10" Well, with 125 HP / 600 GPM System and a Soft Start. Upgrade includes all add and deducts of contract.	12/14/2017	135,187.00	135,187.00

Total

Balance Due

*If this invoice was paid with a credit card the receipt will show the payment being received by Centerline Manufacturing which is our partner company.

7355 East SH-154
Winnsboro, TX 75494

DATE	INVOICE #
12/14/2017	18041

BILL TO

Liberty Utilities Holly Lake Ranch
Steve Ruppenthal
16623 Fm 2493 Suite E
Tyler, Texas 75703

TERMS
Due on receipt

QUANTITY	DESCRIPTION	DATE	RATE	AMOUNT
	Sales Tax		6.75%	0.00

Total	\$429,000.00
Balance Due	\$429,000.00

*If this invoice was paid with a credit card the receipt will show the payment being received by Centerline Manufacturing which is our partner company.

All work regulated by: Texas Department of License and Regulations P.O. Box 12157 Austin, Texas 78711 1-800-803-9202, 512-463-7880

RESPONSE TO REQUEST FOR INFORMATION

OPUC RFI 1-28 Admit or Deny that legislative advocacy expenses have been included as a test year expense. If admitted, please provide the amount and the account number in which such expense is included.

RESPONSE: Deny. The Company did not include legislative advocacy expenses in the test year expenses.

Prepared by: Leticia Washington, Manager, Rates and Regulatory Affairs

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

RESPONSE TO REQUEST FOR INFORMATION

OPUC RFI 1-29 Admit or Deny that dues for membership in professional organizations have been included as a test year expense. If included, please provide the amount, by employee and by professional organization included, and the account number in which such expense is included

RESPONSE: Admit. The Company included dues for membership in professional organizations in the test year expenses. The total amount for membership dues charged or allocated to Liberty Silverleaf during 2017 is \$1,082. See attached OPUC RFI 1-29 Membership Dues.xlsx.

Prepared by: Leticia Washington, Manager, Rates and Regulatory Affairs

Sponsored by: Gaetana Girardi, Director, Regulatory Strategy

Memberships & Dues

Allocated to Silverleaf

APUC	\$ 443.44
LUC	8.09
LABS	488.31
LABS US	7.32
Total Allocated	<u>\$ 947.16</u>

Direct to Silverleaf	<u>\$ 135.00</u>
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Silverleaf Total	<u><u>\$ 1,082.16</u></u>
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Journal Entry	Series	TAX Date	LW %	Account Number	Department	Account Description	Originating Document	Debit Amount	Credit A Net	FX Rate	Net US	LW	Descriptor	Originating Master ID
638583	Purchasing	4/20/2017	7.18%	2100-1-9865-75-7420-0000	9865	Dues & Membership Fee	04112017 EXF	75.00	-	75.00	1.3386	56.03	4.02 Job 2100-9865-OPS € 2100	
647569	Purchasing	5/15/2017	7.18%	2100-1-9830-75-7420-0000	9830	Dues & Membership Fee	05022017 EXF	75.00	-	75.00	1.344	55.80	4.01 Job 2100-9830-OPS € 2100	
655794	Purchasing	6/1/2017	7.18%	2100-1-9868-75-7420-0000	9868	Dues & Membership Fee	05292017 EXF	1,084.80	-	#####	1.3607	797.24	57.24 Job 2100-9868-OPS € 2100	
687157	Purchasing	8/24/2017	7.38%	2100-1-9868-75-7420-0000	9868	Dues & Membership Fee	071917-072817 EXF	220.00	-	220.00	1.2689	173.38	12.79 Job 2100-9868-OPS € 2100	
688765	Purchasing	9/8/2017	7.38%	2100-1-9835-75-7420-0000	9835	Dues & Membership Fee	071917-082417 EXF	220.00	-	220.00	1.2605	174.53	12.88 Job 2100-9835-OPS € 2100	
706195	Purchasing	10/16/2017	7.38%	2100-1-9868-75-7420-0000	9868	Dues & Membership Fee	100917-100917 EXF	248.60	-	248.60	1.2283	202.39	14.94 Job 2100-9868-OPS € 2100	
								1,923.40	-	#####	7.80	1,459.37	105.88	

Row Label	Sum of Net US	Sum of LW	HR		RE		PS		HC		Total allocated to SI
			WTR	SWT	WTR	SWT	WTR	SWT	WTR	SWT	
DAVID HOLMES	173.38	12.79	0.27		0.05	0.16	0.16	0.08	0.05	0.07	0.15
Fei Chen Nader	202.39	14.94	0.32		0.06	0.19	0.18	0.09	0.06	0.08	0.18
GAETANA GIRARD	55.80	4.01	0.09		0.02	0.05	0.05	0.02	0.02	0.02	0.05
PETER EICHLER	797.24	57.24	1.22		0.21	0.71	0.70	0.34	0.22	0.30	0.68
RAY DUSOME	56.03	4.02	0.09		0.02	0.05	0.05	0.02	0.02	0.02	0.05
WILLIAM KILLEEN	174.53	12.88	0.27		0.05	0.16	0.16	0.08	0.05	0.07	0.15
Grand Total	1,459.37	105.88	2.25		0.40	1.32	1.29	0.82	0.41	0.55	1.25

Holly Ranch Water Jan	Feb	Mar +	
Water	1.94%	2.19%	2.13%
Sewer	0.32%	0.41%	0.37%

Big Eddy (Original)			
Water	1.11%	1.30%	1.25%
Sewer	1.12%	1.15%	1.21%

Piney Shore			
Water	0.48%	0.61%	0.59%
Sewer	0.45%	0.39%	0.39%

Hill Countr			
Water	0.43%	0.52%	0.52%
Sewer	1.31%	1.20%	1.18%

Originating Ma Reference	Document Status	Source Document	Origir	Accoun	Sub Account	Origir	Originating Debit	Comp. Class	Batch Nun Site
2100RAYDUS RAY DUSOME	WXPWNSE REPORT	75	Open	PMTRX	PMTRX00010757	7420	0	9865	
2100GIRGAE GAETANA GIRARD	EXPENSE REPORT	75	Open	PMTRX	PMTRX00010831	7420	0	9830	
2100EICPET PETER EICHLER	EXPENSE REPORT		75	Open	PMTRX		PMTF	7420	
2100HOMDAV DAVID HOLMES	EXP 08172017		75	Open	PMTRX	PMTRX00011086	7420	0	9868
2100WILLKILL WILLIAM KILLEEN	EXP 09062017		75	Open	PMTRX	PMTRX00011118	7420	0	9835
2100NADFEI Fei Chen Nader	EXP OCT 2017	75	Open	PMTRX	PMTRX00011213	7420	0	9868	

Journal Remove	Series	TRX Date	LW %	Account Number	Account Description	Expense description	Originating Document Net CAD	NET US	LW	
626606	Financial	3/24/2017	7.59%	1050-1-9860-75-7420-0000	Dues & Membership Fees - APUC	Office Administration	010417-022217	\$566.80	429.69	32.62
632079	Financial	4/3/2017	7.18%	1050-1-9860-75-7420-0000	Dues & Membership Fees - APUC		011017-023317 EXP	2522.28	1,884.27	135.29
633284	Financial	4/17/2017	7.18%	1050-1-9861-75-7420-0000	Dues & Membership Fees - APUC		02170SK732662	96.14	71.82	5.16
640183	Financial	4/24/2017	7.18%	1050-1-9861-75-7420-0000	Dues & Membership Fees - APUC		012317-032117 EXP	11.83	8.84	0.63
655462	Financial	5/29/2017	7.18%	1050-1-9860-75-7420-0000	Dues & Membership Fees - APUC	Office Administration	032817-050317 EXP	1229.63	914.90	65.69
655837	Financial	6/1/2017	7.18%	1050-1-9860-75-7420-0000	Dues & Membership Fees - APUC	Office Administration	041717-052417 EXP 1	248.6	182.70	13.12
655837	Financial	6/1/2017	7.18%	1050-1-9860-75-7420-0000	Dues & Membership Fees - APUC	Office Administration	041717-052417 EXP 1	751.06	551.97	39.63
660487	Financial	6/13/2017	7.18%	1050-1-9860-75-7420-0000	Dues & Membership Fees - APUC	Office Administration	1874	35000	25,722.05	1,846.84
667014	Financial	6/29/2017	7.18%	1050-1-9860-75-7420-0000	Dues & Membership Fees - APUC	Office Administration	052317-062117 EXP	377.07	277.11	19.90
678209	Financial	8/1/2017	7.38%	1050-1-9860-75-7420-0000	Dues & Membership Fees - APUC	Other Professional	062817-072117 EXP	\$27.07	21.33	1.57
688973	Financial	9/11/2017	7.38%	1050-1-9860-75-7420-0000	Dues & Membership Fees - APUC	Other Professional	072617-081817 EXP	27.07	21.48	1.58
698326	Financial	10/3/2017	7.38%	1050-1-9860-75-7420-0000	Dues & Membership Fees - APUC	Other Professional	082217-092217 EXP 1	0	(510.30)	(37.66)
698326	Financial	10/3/2017	7.38%	1050-1-9860-75-7420-0000	Dues & Membership Fees - APUC	Other Professional	082217-092217 EXP 1	4520	3,679.88	271.56
706254	Financial	10/17/2017	7.38%	1050-1-9860-75-7420-0000	Dues & Membership Fees - APUC	Other Professional	10132017	56500	45,998.53	3,394.55
								\$101,877.55	\$79,254.28	\$5,790.49

Row Labels	Sum of NET US	Sum of LW	HR wtr	SWR	BE wtr	SWR	PS wtr	SWR	HC wtr	SWR
Anne Francis	4,333.94	319.27	6.80		1.20	3.98	3.88	1.87	1.24	1.65
Canadian Council of Chief Executives	71,720.59	5,241.39	111.56		19.64	65.34	63.68	30.77	20.36	27.10
David Broncheski	1,234.83	88.75	1.89		0.33	1.11	1.08	0.52	0.34	0.46
DIRECTORS DESK, LLC	71.82	5.16	0.11		0.02	0.06	0.06	0.03	0.02	0.03
JENNIFER TINDALE	1,884.27	135.29	2.88		0.51	1.69	1.64	0.79	0.53	0.70
MASHEED SAIDI	8.84	0.63	0.01		0.00	0.01	0.01	0.00	0.00	0.01
Grand Total	79,254.28	5,790.49	123.25		21.70	72.18	70.35	34.00	22.50	29.94

Holly Ranch Water _ Sewer	Jan	Feb	Mar +
Water	1.94%	2.19%	2.13%
Sewer	0.32%	0.41%	0.37%

Big Eddy (Original)			
Water	1.11%	1.30%	1.25%
Sewer	1.12%	1.15%	1.21%

Piney Shores			
Water	0.48%	0.61%	0.59%
Sewer	0.45%	0.39%	0.39%

Hill Country			
Water	0.43%	0.52%	0.52%
Sewer	1.31%	1.20%	1.18%

Description	Origin	Originating Ma	Reference	Document Status	Source Document	Origin Account	Sub Account	Origin Qi Comp Class	Batch Num	Site	Originating Time
EXP MAR 2017	1050	3700FRAANN	Anne Francis	IC A3700, Journal 468110	75	Open	PMTRX ICP_DEST_TRN_01	7420 O 9860			
EXP 03292017	1050	3700TINJEN	JENNIFER TINDALE	IC A3700, Journal 470057		75 Open	PMTRX	ICP_D # O			
DIRECTORS DESK SUBSCRIPT	1050	3700DIRDES	DIRECTORS DESK, LLC	IC A3700, Journal 470650		75 Open	PMTRX	ICP_D # O			
EXP 04202017	1050	3700MASSAJ	MASHEED SAIDI	IC A3700, Journal 472033		75 Open	PMTRX	ICP_D # O			
EXP 05292017	1050	3700BRODAV	David Bronicheski	IC A3700, Journal 475938		75 Open	PMTRX ICP_DEST_TRN_05	7420 O 9860			
EXP 05292017	1050	3700FRAANN	Anne Francis	IC A3700, Journal 476211		75 Open	PMTRX ICP_DEST_TRN_06	7420 O 9860			
EXP 05292017	1050	3700FRAANN	Anne Francis	IC A3700, Journal 476211		75 Open	PMTRX ICP_DEST_TRN_06	7420 O 9860			
2017 MEMBERSHIP FEE	1050	3700CANCOU	Canadian Council of Chief Executives	IC A3700, Journal 477458		75 Open	PMTRX ICP_DEST_TRN_01	7420 O 9860			
EXP 06282017	1050	3700BRODAV	David Bronicheski	IC A3700, Journal 478886		75 Open	PMTRX ICP_DEST_TRN_01	7420 O 9860			
EXP 07282017	1050	3700BRODAV	David Bronicheski	IC A3700, Journal 482030	75	Open	PMTRX ICP_DEST_TRN_02	7420 O 9860			
EXP AUG2017	1050	3700BRODAV	David Bronicheski	IC A3700, Journal 485240		75 Open	PMTRX ICP_DEST_TRN_01	7420 O 9860			
EXP 09302017	1050	3700FRAANN	Anne Francis	IC A3700, Journal 487926		75 Open	PMTRX ICP_DEST_TRN_01	7420 O 9860			
EXP 09302017	1050	3700FRAANN	Anne Francis	IC A3700, Journal 487926		75 Open	PMTRX ICP_DEST_TRN_01	7420 O 9860			
2018 MEMBERSHIP FEE	1050	3700CANCOU	Canadian Council of Chief Executives	IC A3700, Journal 489068		75 Open	PMTRX ICP_DEST_TRN_01	7420 O 9860			

443 44 Total allocated to SL

Open	PM7N0001326	7420	0
PM7N0001326	PM7N0001326	7420	0
PM7N0001326	PM7N0001326	7420	0
Open	PM7N0001327	7420	0
PM7N0001327	PM7N0001327	7420	0
PM7N0001327	PM7N0001327	7420	0
Open	PM7N0001356	7420	0
PM7N0001356	PM7N0001356	7420	0
PM7N0001356	PM7N0001356	7420	0
Open	PM7N0001358	7420	0
PM7N0001358	PM7N0001358	7420	0
PM7N0001358	PM7N0001358	7420	0
Open	PM7N0001367	7420	0
PM7N0001367	PM7N0001367	7420	0
PM7N0001367	PM7N0001367	7420	0
Open	PM7N0001369	7420	0
PM7N0001369	PM7N0001369	7420	0
PM7N0001369	PM7N0001369	7420	0
Open	PM7N0001375	7420	0
PM7N0001375	PM7N0001375	7420	0
PM7N0001375	PM7N0001375	7420	0

Outlier 1: Membership Data LA5

Company	Originating	Originating Master Name	Reference Class	Document Source Doc	Batch Num	Sub Accou	Originating Account	Site
8885	8880-KNO	SARAH KNOWLTON	EXPENSE R	75 Open	PMTRX	0	PMTRX00C 7420	9820
8885	8880-SAV	Mark G Savoie	EXPENSE R	75 Open	PMTRX	0	PMTRX00C 7420	9820

ated to SL

Company	TRX Date	Reference	Description	Originating	Originating	Originating	Debit	Amc	Credit	Ami	Net	Account D	Account N	Account C	Batch	Nun	Document	FERC	Natural	Ac	Period	ID	Site	Source	Do	Journal	En	Series
8112	42794	BE-Texas Water Utility Associa					\$ 15 00	\$ -	\$ 15 00			Licences at 8112-2-01 Cost of Goods Sold	History				6750	5360	2	100	GJ		1126860	Financial				
8112	42825	BE-Texas Water Utility Associa					\$ 15 00	\$ -	\$ 15 00			Licences at 8112-2-01 Cost of Goods Sold	History				6750	5360	3	100	GJ		1158331	Financial				
8112	42855	BE-Texas Water Utility Associa					\$ 15 00	\$ -	\$ 15 00			Licences at 8112-2-01 Cost of Goods Sold	History				6750	5360	4	100	GJ		1176710	Financial				
8112	42886	BE-Texas Water Utility Associa					\$ 15 00	\$ -	\$ 15 00			Licences at 8112-2-01 Cost of Goods Sold	History				6750	5360	5	100	GJ		1196098	Financial				
8112	42916	BE-Texas Water Utility Associa					\$ 15 00	\$ -	\$ 15 00			Licences at 8112-2-01 Cost of Goods Sold	History				6750	5360	6	100	GJ		1228118	Financial				
8112	42947	BE-Texas Water Utility Associa					\$ 15 00	\$ -	\$ 15 00			Licences at 8112-2-01 Cost of Goods Sold	History				6750	5360	7	100	GJ		1248266	Financial				
8112	42978	BE-Texas Water Utility Associa					\$ 15 00	\$ -	\$ 15 00			Licences at 8112-2-01 Cost of Goods Sold	History				6750	5360	8	100	GJ		1276508	Financial				
8112	43008	BE-Texas Water Utility Associa					\$ 15 00	\$ -	\$ 15 00			Licences at 8112-2-01 Cost of Goods Sold	History				6750	5360	9	100	GJ		1296963	Financial				
8112	42766	BE-WWUA Membership Dues					\$ 15 00	\$ -	\$ 15 00			Licences at 8112-2-01 Cost of Goods Sold	History				6750	5360	1	100	GJ		1108504	Financial				
											\$ 135 00																	

RESPONSE TO REQUEST FOR INFORMATION

OPUC RFI 1-32 Specific to Schedules W-III-3, W-III-3-HR, W-III-3-BE, W-III-3-PS, W-III-3-HC, S-III- 3, S-III-3-HR, S-III-3-BE, S-III-3-PS, S-III-3-HC, please provide a detailed listing of assets by NARUC Account and by year that represent capitalized indirect expenses from APUC, LUC, LABS Canada, or LUSC.

RESPONSE: See attached schedules for the capitalized indirect overhead expenses for 2010-2017.

OPUC RFI 1-32_2010 -2017 INDOH Silverleaf.xlsx

Prepared by: Fatima Hameen, Supervisor, Finance

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

RESPONSE TO REQUEST FOR INFORMATION

OPUC RFI 1-32 Specific to Schedules W-III-3, W-III-3-HR, W-III-3-BE, W-III-3-PS, W-III-3-HC, S-III- 3, S-III-3-HR, S-III-3-BE, S-III-3-PS, S-III-3-HC, please provide a detailed listing of assets by NARUC Account and by year that represent capitalized indirect expenses from APUC, LUC, LABS Canada, or LUSC.

RESPONSE: See attached schedules for the capitalized indirect overhead expenses for 2010-2017.

OPUC RFI 1-32_2010 -2017 INDOH Silverleaf.xlsx

Prepared by: Fatima Hameen, Supervisor, Finance

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

Liberty Water
2010 Tech Allocation

Company	Division	2010 Total	Total
BE	Water	5,116.49	BE
BE	Sewer	3,772.46	HC
HC	Water	4,799.46	HR
HC	Sewer	2,292.55	PS
HR	Water	2,992.49	
HR	Sewer	2,480.67	
PS	Water	2,572.25	
PS	Sewer	1,755.90	
Total 2011		25,782.27	

Internal Labor	Internal Costs:	Corporate Labor	Corporate Costs:
\$ 8,888.95			
\$ 7,092.01			
\$ 5,473.16			
\$ 4,328.15			

Company	FWO Number	WS Project Number	FWO Description	Approval Date	Total Actual Cost	2010 Tech Allocation	Job Type	NARUC	NARUC
8112	8112-10008-000103	8112-10008-0001	New Water Well & Plant	1/21/2008	172,438.80	3,273.36	SYSTEM PROJECT	100 03	303
8112	8112-10010-000123	8112-10010-0001	Tools & Equipment	1/1/2010	2,635.28	50.02	SYSTEM MAINT	100 23	343
8112	8112-10010-000223	8112-10010-0002	Safety Equipment	1/1/2010	713.92	13.55	SYSTEM MAINT	100 23	343
8112	8112-10010-000316	8112-10010-0003	Replacement Meters	1/1/2010	2,184.95	41.48	GROWTH	100 16	334
8112	8112-10010-000414	8112-10010-0004	Distribution Mains	1/1/2010	23,928.72	454.23	SYSTEM MAINT	100 14	331
8112	8112-10010-000511	8112-10010-0005	Pumps	1/1/2010	1,946.93	36.96	SYSTEM MAINT	100 11	311
8112	8112-10010-000620	8112-10010-0006	Water System Map	11/23/2009	1,875.32	35.60	SYSTEM PROJECT	100 20	340
8112	8112-10010-001207	8112-10010-0012	Well #2, Testing and Upgrades	1/1/2010	63,810.17	1,211.29	SYSTEM PROJECT	100 07	307

269,534.09 5,116.49

2010 Tech Fees Allocation
6/30/2011 Total 2010 Tech Fees accrued 5,116.49

Company	FWO Number	WS Project Number	FWO Description	Approval Date	Total Actual Cost	2010 Tech Allocation	Job Type	NARUC	NARUC
8112	8112-20008-LXK002	8112-20008-LXK002	ETMC Olympic Center	11/11/2008	9,453.20	111.48	LXA	200 02	361
8112	8112-20009-000903	8112-20009-0009	Effluent Irrigation Field Expa	7/1/2009	261,047.41	3,078.43	GROWTH	200 03	353
8112	8112-20010-000107	8112-20010-0001	Collection Mains	1/1/2010	203.8	2.40	SYSTEM MAINT	200 07	361
8112	8112-20010-000215	8112-20010-0002	Pumps	1/1/2010	43,948.93	518.27	SYSTEM MAINT	200 15	371
8112	8112-20010-000304	8112-20010-0003	Lift Stations	1/1/2010	3,371.96	39.76	SYSTEM MAINT	200 04	354
8112	8112-20010-000422	8112-20010-0004	Sewer System Map	11/23/2009	1,875.32	22.11	SYSTEM PROJECT	200 22	390

319,900.62 3,772.46

2010 Tech Fees Allocation
6/30/2011 Total 2010 Tech Fees accrued 3,772.46

589,434.71

Year	Journal Entry	Source Document	Reference	Debit(s)	TRK Date	TRK Source	Originating User ID	Originating Master Name	Depositing Document Number	Depositing TRK Source	Originating Company ID	Originating Journal Entry	Originating Credit Amount	Originating Debit Amount	Invoice Number	Type
2010	5532 SJ		IC: A6020 Journal 27543	Bank	6/25/2010	CLTRK0000116	80308BEECDY	Bank Entry		IC	A6020	27543	0	33.58		Letter
2010	5534 SJ		IC: A6020 Journal 28118	Bank	6/25/2010	CLTRK0000116	80308BEECDY	Bank Entry		IC	A6020	28118	0	1.84		Letter
2010	5534 SJ		IC: A6020 Journal 28118	Bank	6/25/2010	CLTRK0000116	80308BEECDY	Bank Entry		IC	A6020	28118	0	2.24		Letter
2010	5660 SJ		IC: A6020 Journal 31133	Bank	6/25/2010	CLTRK0000116	80308BEECDY	Bank Entry		IC	A6020	31133	0	438.69		Letter
												\$	337,751.48			
													388,479.37	\$		
																44,737.39
2011	61450 BRF		Balance Brought Forward		12/31/2010	CLTRK0000296				CLTRK00007096		0	18,062.32	0		Expense
2011	61450 BRF		Balance Brought Forward		12/31/2010	CLTRK0000296				CLTRK00007096		0	0	81,903.3		Expense
2011	61450 BRF		Balance Brought Forward		12/31/2010	CLTRK0000296				CLTRK00007096		0	0	77,403.33		Expense
2011	61450 BRF		Balance Brought Forward		12/31/2010	CLTRK0000296				CLTRK00007096		0	18,062.32	248,006.33		Expense

Company	FWO Number	WS Project Number	FWO Description	Approval Date	Total Actual Cost	2010 Tech Allocation	Job Type	NARUC	NARUC	
8116	8116-10009-001109	8116-10009-0011	Water Interconnect	11/1/2009	8,880.78	1,070.42	SYSTEM MAINT	100.09		309 Breakdown: 2010
8116	8116-10010-000214	8116-10010-0002	Distribution Mains	1/1/2010	25,675.59	3,094.75	SYSTEM MAINT	100.14		331 Internal Labor \$ 4,799.46
8116	8116-10010-000311	8116-10010-0003	Pumps	1/1/2010	2,646.32	318.97	SYSTEM MAINT	100.11		311 Internal Costs \$ -
8116	8116-10010-000420	8116-10010-0004	Water System Map	1/1/2010	1,856.57	223.78	SYSTEM MAINT	100.20		340 Corporate Labor \$ -
8116	8116-10010-000504	8116-10010-000504	Well Repairs	1/1/2010	759.5	91.54	SYSTEM MAINT	100.04		304 Corporate Costs \$ -
					39,818.76	4,799.46				Total \$ 4,799.46
2010 Tech Fees Allocation										
	6/30/2011		Total 2010 Tech Fees accrued		4,799.46					
										Breakdown: 2011
										Internal Labor \$ 2,292.55
										Internal Costs \$ -
										361 Corporate Labor \$ -
										354 Corporate Costs \$ -
										390 Total \$ -
										361
					24,704.40	2,292.55				
2010 Tech Fees Allocation										
	6/30/2011		Total 2010 Tech Fees accrued		2,292.55					
							2010 Tech Allocation			7,092.01

Company	FWO Number	WS Project Number	FWO Description	Approval Date	Total Actual Cost	2010 Tech All Job Type	NARUC	NARUC	Breakdown 2010
8110	8110-10008-001050	8110-10008-0010	Rate Case FY 12/31/08	12/31/2008	59,582.75	1,886.57 SYSTEM PROJECT	100.50	NARUC	185
8110	8110-10009-001215	8110-10009-0012	Building 24 Utilities	3/17/2009	7,143.75	223.77 GROWTH	100.15		323
8110	8110-10010-000123	8110-10010-0001	Tools & Equipment	1/1/2010	2,228.41	69.71 SYSTEM MAINT	100.23		343 Internal Labor
8110	8110-10010-000223	8110-10010-0002	Safety Equipment	1/1/2010	713.92	22.96 SYSTEM MAINT	100.23		343 Internal Labor
8110	8110-10010-000316	8110-10010-0003	Replacement Meters	1/1/2010	2,063.05	64.62 GROWTH	100.16		343 Internal Labor
8110	8110-10010-000414	8110-10010-0004	Distribution Mains	1/1/2010	4,132.69	129.45 SYSTEM MAINT	100.14		331 Corporate Labor
8110	8110-10010-000511	8110-10010-0005	Pumps	1/1/2010	13,746.20	430.89 SYSTEM MAINT	100.11		331 Corporate Labor
8110	8110-10010-000622	8110-10010-0006	Water System Map	11/23/2008	2,138.14	66.88 SYSTEM PROJECT	100.22		311 Total
8110	8110-10010-001415	8110-10010-0014	Laundry Water Service	12/1/2009	3,787.50	118.84 GROWTH	100.15		342
					95,533.41	2,992.49			333
2010 Tech Fees Allocation									Breakdown 2011
6/30/2011					2,992.49				Internal Labor
Total 2010 Tech Fees accrued									Internal Costs
									Corporate Labor
									Corporate Costs
									Total
Company	FWO Number	WS Project Number	FWO Description	Approval Date	Total Actual Cost	2010 Tech All Job Type	NARUC	NARUC	
8110	8110-20009-000907	8110-20009-0009	Building 24 Utilities	1/1/1900	9,181.25	1,359.90 GROWTH	200.07		361
8110	8110-20010-000215	8110-20010-0002	Pumps	1/1/2010	1,182.87	175.73 SYSTEM MAINT	200.15		371
8110	8110-20010-000422	8110-20010-0004	Sewer System Map	11/23/2009	1,650.00	244.29 SYSTEM PROJECT	200.22		390
8110	8110-20010-001008	8110-20010-0010	Laundry Sewer Service	12/1/2009	4,741.25	701.95 GROWTH	200.09		353
2010 Tech Fees Allocation					16,755.37	2,480.67			
6/30/2011					2,480.67				5,473.16
Total 2010 Tech Fees accrued									

Company	FWO Number	WS Project Number	FWO Description	Approval Date	Total Actual Cost	2010 Tech Allocation	Job Type	NARUC	NARUC	
8114	8114-10010-000223	8114-10010-0002	Safety Equipment	1/1/2010	356 96		18 22 SYSTEM MAINT	100 23		343
8114	8114-10010-000314	8114-10010-0003	Distribution Mains	1/1/2010	16,931 24		864 28 SYSTEM MAINT	100 14		331 <u>Breakdown 2010</u>
8114	8114-10010-000420	8114-10010-0004	Water System Map	11/23/2009	1,937 12		96 88 SYSTEM PROJECT	100 20		340 Internal Labor \$ 2,572 25
8114	8114-10010-001114	8114-10010-0011	Resort Member Services Bldg	12/22/2009	20,006 86		1,021 28 SYSTEM MAINT	100 14		331 Internal Costs \$ -
8114	8114-10010-001214	8114-10010-0012	General Utilities Water Main	12/22/2009	6,468 55		330 20 SYSTEM MAINT	100 14		331 Corporate Labor \$ -
8114	8114-10011-000314	8114-10011-0003	Distribution Mains	1/1/2011	4,132 02		210 93 SYSTEM MAINT	100 14		331 Corporate Costs \$ -
8114	8114-10011-000404	8114-10011-0004	Water Plant Upgrades	1/1/2011	557 49		28 46 SYSTEM MAINT	100 04		304 Total \$ 2,572 25
2010 Tech Fees Allocation					50,390 24					
6/30/2011					2,572 25	2010 Tech Allocation	2,572 25			
Total 2010 Tech Fees accrued										
Company	FWO Number	WS Project Number	FWO Description	Approval Date	Total Actual Cost	2010 Tech Allocation	Job Type	NARUC	NARUC	
8114	8114-20009-000907	8114-20009-0009	Section 7B Utilities	3/17/2009	26,911 00		499 06 GROWTH	200 07		361 Internal Labor \$ 1,755 90
8114	8114-20009-000907	8114-20009-0009	Section 7B Utilities	1/1/1900	1,137 50		21 09 GROWTH	200 07		361 Internal Costs \$ -
8114	8114-20010-000115	8114-20010-0001	Pumps	1/1/2010	42,112 35		780 97 SYSTEM MAINT	200 15		371 Corporate Labor \$ -
8114	8114-20010-000204	8114-20010-0002	Lift Stations	1/1/2010	1,509 38		27 99 SYSTEM MAINT	200 04		354 Corporate Costs \$ -
8114	8114-20010-000307	8114-20010-0003	Collection Mains	1/1/2010	1,308 00		24 26 SYSTEM MAINT	200 07		361 Total \$ -
8114	8114-20010-000422	8114-20010-0004	Sewer System Map	11/23/2009	1,955 87		36 27 SYSTEM PROJECT	200 22		390
8114	8114-20010-000907	8114-20010-0009	Resort Member Services Bldg	12/23/2009	19,749 25		366 25 SYSTEM MAINT	200 07		361
2010 Tech Fees Allocation					94,683 35					
6/30/2011					1,755 90	2010 Tech Allocation	1,755 90			
Total 2010 Tech Fees accrued										

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2011 Tech and Benefit Fees

Fixed Asset Clearing - Invoice Detail

Invoice Date	Invoice Number		Vendor ID	Description	Amount	
1/31/2011	67843	GJ	Jan TECH reclass	213.47 Swr	Internal Costs	
2/28/2011	71178	GJ	FWO bill correct GL JC1253	357.24 Swr	Internal Labor	
2/28/2011		SJ	Benefits allocation	(2.58) Swr	Internal Labor	
2/28/2011		SJ	8112-20009-000904	(38.08) Swr	Internal Costs	
3/31/2011	75755	GJ	8112-0200-TECH2 Mar11 JC1326	12.53 Swr	Internal Costs	
3/31/2011	SALES0000000001361	8020BIGEDDY	Sales	4.42 Swr	Internal Labor	
4/26/2011	JC1422	8020BIGEDDY	Sales	89.25 Swr	Internal Labor	
4/30/2011	SALES0000000001520	8020BIGEDDY	Sales	25.01 Swr	Internal Labor	
4/30/2011	SALES0000000001521	8020BIGEDDY	8112-20009-000904	272.20 Swr	Internal Costs	
5/25/2011	JC1504	8020BIGEDDY	Sales	422.95 Swr	Internal Labor	
5/25/2011			Benefits allocation	(178.96) Swr	Internal Labor	
5/25/2011			8112-20009-000904	(338.15) Swr	Internal Costs	
6/23/2011	JC1593	8020BIGEDDY	Sales	38.45 Swr	Internal Labor	
6/30/2011			Benefits allocation	(23.59)	Internal Labor	
				<u>854.16</u>		

1/31/2011	67843	GJ	Jan TECH reclass	382.13 Wtr	Internal Costs
2/28/2011	71177	GJ	FWO bill correct GL JC1252	1,205.71 Wtr	Internal Labor
2/28/2011		SJ	Benefits allocation	(8.44) Wtr	Internal Labor
3/31/2011	75754	GJ	8112-0100-Tech2 Mar11 JC1325	92.11 Wtr	Internal Costs
3/31/2011	SALES0000000001360	8020BIGEDDY	Sales	32.50 Wtr	Internal Labor
4/26/2011	JC1421	8020BIGEDDY	Sales	1,609.71 Wtr	Internal Labor
4/30/2011	SALES0000000001519	8020BIGEDDY	Sales	451.07 Wtr	Internal Labor
5/25/2011	JC1503	8020BIGEDDY	Sales	1,221.79 Wtr	Internal Labor
5/25/2011			Benefits allocation	(516.98) Wtr	Internal Labor
1/31/2011	67843	GJ	Jan TECH reclass	18.75 Wtr	Internal Costs
6/23/2011	JC1592	8020BIGEDDY	Sales	552.93 Wtr	Internal Labor
6/30/2011			Benefits allocation	(126.11)	Internal Labor
				<u>4,915.17</u>	

2011 Tech Fee Allocation

Description	Originating Debit Amount	2011 Tech Allocation	NARUC	NARUC
8112-10010-000414 Total	15,547.66	3,765.68	100 14	331
8112-10010-000620 Total	75 00	18.17	100 20	340
8112-10011-000123 Total	492.32	119.24	100 23	343
8112-10011-000414 Total	3,711.49	898.93	100 14	331
8112-10011-000604 Total	467.16	113.15	100 04	304
Grand Total	20,293.63	4,915.17		
2011 Tech Allocation	4,915.17			

Description	Originating Debit Amount	2011 Tech Allocation	NARUC	NARUC
8112-20009-000903 Total	1,443.75	5.56	200 03	353
8112-20009-000904 Total	200,750.48	772.91	200 04	354
8112-20010-000304 Total	1,543.00	5.94	200 04	354
8112-20010-000422 Total	75 00	0.29	200 22	390
8112-20011-000215 Total	11,723.00	45.13	200 15	371
8112-20011-000304 Total	3,713.56	14.30	200 04	354
8112-20011-000404 Total	2,606 00	10.03	200 04	354
Grand Total	221,854 79	854.16		
2011 Tech Allocation	854.16			

Big Eddy
Fixed Asset Tech - Sewer
8112-2-0200-10-1618-7777
9/30/2011

Date	Invoice Number	Vendor	Description	Amount	Balance	
	40750 JC1677	Big Eddy	Tech2 Billing	64.6	64.6	Internal Costs
	40751 2011320 CORR	JoAnne M. Nichols	Job 8112-0200-TECH2 3	56.25	120.85	Internal Costs
	40755 CREDIT000000000538	Big Eddy	Benefit Allocation	-2.52	118.33	Internal Labor
	40780 JC1756	Big Eddy	Tech2 Billing	187.42	305.75	Internal Costs
	40786 SALES0000000001893	Big Eddy	Benefit Allocation	18.87	324.62	Internal Labor
	40813 JC1835	Big Eddy	Tech2 Billing	230.7	555.32	Internal Costs
	40816 CREDIT000000000624	Big Eddy	Benefit Allocation	-83.4	471.92	Internal Labor
					471.92	
					471.92	
					471.92	
					471.92	
					471.92	
				471.92	471.92	
				GL Balance - Sewer	471.92	
				Variance	0	
	40755 CREDIT000000000538	Big Eddy	Benefit Allocation	-71.36		Need to move from Clearing to Tech

Big Eddy
Fixed Asset Tech - Water
8112-2-0100-10-1618-7777
9/30/2011

Date	Invoice Number	Vendor	Description	Amount	Balance	
	40750 JC1676	Big Eddy	Tech2 Billing	115.35	115.35	
	40755 CREDIT000000000537	Big Eddy	Benefit Allocation	-11.93	103.42	
	40780 JC1755	Big Eddy	Tech2 Billing	150.84	254.26	
	40786 SALES0000000001892	Big Eddy	Benefit Allocation	15.19	269.45	
	40813 JC1834	Big Eddy	Tech2 Billing	400.41	669.86	
	40816 CREDIT000000000623	Big Eddy	Benefit Allocation	-144.76	525.1	
				GL Balance - Water	525.1	
				Variance	0	

Description	Originating Debit Amount	Allocating Amount	NARUC	Year	Journal Entry	TRX Source	Originating Master Name	Originating TRX Source	Originating Company ID	Originating Journal Entry	Account Number	String	Account Description	Source Document	Account Number	Account_Segment_Pool4
8112-10011-000123 Total	917.90	40.94	100.23	343												
8112-10011-000215 Total	42.12	2.80	100.15	343												
8112-10011-000223 Total	626.80	41.62	100.23	343												
8112-10011-000316 Total	273.33	11.51	100.18	344												
8112-10011-000416 Total	5,874.80	386.68	100.14	344												
8112-10011-000511 Total	373.77	13.54	100.11	344												
Grand Total	7,908.82	525.10														

Total Tech Allocation 525.10

Description	Originating Debit Amount	Allocating Amount	NARUC	Year	Journal Entry	TRX Source	Originating Master Name	Originating TRX Source	Originating Company ID	Originating Journal Entry	Account Number	String	Account Description	Source Document	Account Number	Account_Segment_Pool4
8112-20011-000118 Total	4,302.18	130.00	200.15	371												
8112-20011-000304 Total	4,027.76	140.47	200.04	354												
8112-20011-000404 Total	2,939.10	103.20	200.04	354												
8112-20011-000511 Total	196.22	8.84	200.11	363												
Grand Total	11,465.24	400.58														

Total Tech Allocation 400.58

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Description	Originating Debit Amount	Allocation Amount	NARUC
8116-10011-000804	290.00	2,181.39	100.04
Gross Total	290.00	2,181.39	
Total Tech Allocation			2,181.39

Description	Originating Debit Amount	Allocation Amount	NARUC
8116-20011-000204	2,110.00	2,110.00	200.04
Gross Total	2,110.00	2,110.00	
Total Tech Allocation			260.90

Year	Journal Entry	TRX Source	Originating Master Name	Originating TRX Source	Originating Company ID	Originating Journal Entry	Account Number String	Account Description	Source Document	Account Number	Account Segment	Period
304	2011	3170	ICTRUC0000381	Cassius, Pa	IC	A8020	85789 8116-2-0100-10-1618-9999	Fixed Asset Clearing	RECVD	10		
354	2011	3223	ICTRUC0000384	Jeffrey K. Brandt aka Jeff Bran	IC	A8020	101989 8116-2-0200-10-1618-9999	Fixed Asset Clearing	RECVD	10		

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Description	Originating Debt Amount	Allocation Amount	NARUC	Year	Journal Entry	TRX Source	Originating Master Name	Originating TRX Source	Originating Company ID	Originating Journal Entry	Account Number String	Account Description	Source Document	Account Number-Account_Segment_Pool
8110-10011-000125 Total	1 742 30	243 30		343										
8110-10011-000233 Total	199 00	16 36		343										
8110-10011-000316 Total	237 76	27 23		334										
8110-10011-000414 Total	2 093 78	172 24		331										
8110-10011-000604 Total	2 470 35	203 30		304										
Grand Total	6 843 24	562 63												
Total Tech Allocation		562 63												
Description	Originating Debt Amount	Allocation Amount	NARUC	Year	Journal Entry	TRX Source	Originating Master Name	Originating TRX Source	Originating Company ID	Originating Journal Entry	Account Number String	Account Description	Source Document	Account Number-Account_Segment_Pool
8110-20011-000404 Total	2 129 91	197 25		354										
Grand Total	2 129 91	197 25												
Total Tech Allocation		197 25												

Piney Shores Utility Company
Fixed Asset Tech - Sewer
8114-2-0200-10-1618-7777

Date	Invoice Number	Vendor	Description	Amount	Balance
7/26/2011	JC1679	Piney Shores	Tech2 Billing	115.35	115.35 Internal Costs
7/31/2011	CREDIT000000000540	Piney Shores	Benefit Allocation	(1 64)	113.71 Internal Labor
8/25/2011	JC1757	Piney Shores	Tech2 Billing	129 94	243 65 Internal Costs
8/31/2011	SALES000000001894	Piney Shores	Benefit Allocation	13.08	256 73 Internal Labor
9/27/2011	JC1837	Piney Shores	Sales	626.49	883.22 Internal Costs
9/30/2011	CREDIT000000000626	Piney Shores	Credit Notes	(226.49)	656.73 Internal Costs
9/6/2011	2011326.1	JoAnne M. Nichols	Job 8114-0200-TECH2 3	112.50	769.23 Internal Costs
9/7/2011	2011328.1	JoAnne M. Nichols	Job 8114-0200-TECH2 3	56.25	825.48 Internal Costs
					825.48
					825.48
					825.48
					825.48
					825.48
					825.48
					825.48
					GL Balance - Sewer
					Variance -

Piney Shores Utility Company
Fixed Asset Tech - Water
8114-2-0100-10-1618-7777

Date	Invoice Number	Vendor	Description	Amount	Balance
7/26/2011	JC1678	Piney Shores	Tech2 Billing	76.90	76.90
7/31/2011	CREDIT000000000539	Piney Shores	Benefit Allocation	(7 45)	69.45
9/27/2011	JC1836	Piney Shores	Tech2 Billing	263.19	332.64

	237.49	237.49
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Description	Originating Debit Amount	Allocation Amount	NARUC	Year	Journal Entry	TRX Source	Originating Master Name	Originating TRX Source	Originating Company ID	Originating Journal Entry	Account Number String	Account Description	Source Document	Account Number	Account Segment	Peak
8114-10011-000404 Total	486.50	237.49	100 04	2014												
Total Tech Allocation		237.49														
Description	Originating Debit Amount	Allocation Amount	NARUC	Year	Journal Entry	TRX Source	Originating Master Name	Originating TRX Source	Originating Company ID	Originating Journal Entry	Account Number String	Account Description	Source Document	Account Number	Account Segment	Peak
8114-20011-000204 Total	604.00	354.75	200 04	2014												
8114-20011-000404 Total	3,287.20	859.09	200 04	2014												
Grand Total	3,871.20	1,213.84														
Total Tech Allocation		1,213.84														

Big Eddy
Fixed Asset Tech - Water
8112-2-0100-10-1618-7777

Date	Invoice Number	Vendor	Description	Amount	Balance
10/25/2011	JC1925	Big Eddy	Tech2 Billing	564 77	564 77
10/31/2011	SALES0000000002069	Big Eddy	Benefit Allocation	127 93	692 70
11/2/2011	2011335 1	JoAnne M Nichols	Job 8112-0100-TECH2 3	18 75	711 45
11/5/2011	2011336 1	JoAnne M Nichols	Job 8112-0100-TECH2 3	18 75	730 20
11/8/2011	2011337 4	JoAnne M Nichols	Job 8112-0100-TECH2 3	37 5	767 70
11/24/2011	JC2007	Big Eddy	Tech2 Billing	215 2	982 90
11/30/2011	SALES0000000002183	Big Eddy	Benefit Allocation	8 38	991 28
12/28/2011	JC2179	Big Eddy	Tech2 Billing	832 41	1,823 69
12/30/2011	CREDIT000000000691	Big Eddy	Benefit Allocation	(292 83)	1,530 86
					1,530 86
					1,530 86
				1,530 86	1,530 86
				GL Balance - Water	1,530 86
				Variance	-

Big Eddy
Fixed Asset Tech - Sewer
8112-2-0200-10-1618-7777

Date	Invoice Number	Vendor	Description	Amount	Balance
10/12/2011	2011333 1	JoAnne M Nichols	Job 8112-0200-TECH2 3	75	75 00 Internal Costs
10/25/2011	JC1926	Big Eddy	Tech2 Billing	631 33	706 33 Internal Costs
10/31/2011	SALES0000000002070	Big Eddy	Benefit Allocation	143 01	849 34 Internal Labor
11/2/2011	2011335 2	JoAnne M Nichols	Job 8112-0200-TECH2 3	18 75	868 09 Internal Costs
11/5/2011	2011336 2	JoAnne M Nichols	Job 8112-0200-TECH2 3	18 75	886 84 Internal Costs
11/8/2011	2011337 5	JoAnne M Nichols	Job 8112-0200-TECH2 3	37 5	924 34 Internal Costs
11/24/2011	JC2008	Big Eddy	Tech2 Billing	684 7	1,609 04 Internal Costs
11/30/2011	SALES0000000002184	Big Eddy	Benefit Allocation	25 16	1,634 20 Internal Labor
12/28/2011	JC2180	Big Eddy	Tech2 Billing	789 95	2,424 15 Internal Costs
12/30/2011	CREDIT000000000692	Big Eddy	Benefit Allocation	(277 90)	2,146 25 Internal Labor
					2,146 25
					2,146 25
				2,146 25	2,146 25
				GL Balance - Sewer	2,146 25
				Variance	-

WATER

Description	Originating Debit Amount	Tech Allocation	NARUC	NARUC
8112-10010-000620 Total	663.85	35.73	100 20	340
8112-10011-000316 Total	131.61	7.08	100 16	334
8112-10011-000414 Total	1,069.86	57.58	100 14	331
8112-10011-000511 Total	840.00	45.21	100 11	311
8112-10011-000714 Total	25,738.75	1,385.26	100 14	331
Grand Total	28,444.07	1,530.86		

Tech Allocation 1,530.86

SEWER

Description	Originating Debit Amount	Tech Allocation	NARUC	NARUC
8112-20010-000422 Total	663.84	55.79	200 22	390
8112-20011-000304 Total	386.42	32.47	200 04	354
8112-20011-000404 Total	2,990.00	251.27	200 04	354
8112-20011-000507 Total	21,498.75	1,806.71	200 07	361
Grand Total	25,539.01	2,146.25		

Tech Allocation 2,146.25

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WATER

Description	Originating Debit Amount	Tech Allocation	NARUC	NARUC
Job 8116-10011-000311 2 Total	1,465.00	623.68	100 11	311
Job 8116-10011-000311 3 Total	1,051.62	447.70	100 11	311
Job 8116-10011-000214 3 Total	1,272.50	541.73	100 14	331
Job 8116-10010-000420 2 Total	663 84	282.61	100 20	340
Grand Total	4,452.96	1,895 72		

Tech Allocation	1,895.72
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SEWER

			NARUC	NARUC
Job 8116-20011-000204 3 Total	12,757.50	1,084.64	200 04	354
Job 8116-20010-000422 2 Total	663 84	56.44	200 22	390
Grand Total	13,421.34	1,141.08		

Tech Allocation	1,141.08
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[illegible][illegible]

Description	Originating Debit Amount	Tech Allocation	NARUC	NARUC
8110-10010-000622 Total	663.85	44.26	100 22	342
8110-10011-000316 Total	901.14	60.08	100 16	334
8110-10011-000414 Total	649.42	43.30	100 14	331
8110-10011-000604 Total	2,826.82	188.46	100 04	304
Grand Total	5,041.23	336.09		

Tech Allocation	336.09
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8110-20010-000422 Total	663.85	137.20	200 22	390
8110-20011-000215 Total	787.54	162.76	200 15	371
8110-20011-000404 Total	542.27	112.07	200 04	354
Grand Total	1,993.66	412.04		

Tech Allocation	412.04
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Big Eddy
Fixed Asset Tech - Water
8112-2-0100-10-1618-7777

Date	Invoice Number	Vendor	Description	Amount	Balance	
1/31/2012	JC2357	Big Eddy	Benefit Allocation	11 53	11 53	Internal Labor
1/9/2012	2011345 2	JoAnne M Nichols	Job 8112-0100-TECH2 3	18 75	30 28	Internal Costs
1/19/2012	2011346 2	JoAnne M Nichols	Job 8112-0100-TECH2 3	18 75	49 03	Internal Costs
1/26/2012	JC2270	Big Eddy	Tech2 Billing	76 9	125 93	Internal Costs
2/27/2012	JC2473	Big Eddy	Tech2 Billing	192 25	318 18	Internal Costs
2/29/2012	JC2559	Big Eddy	Benefit Allocation	19 06	337 24	Internal Labor
3/29/2012	JC2715	Big Eddy	Tech2 Billing	606 59	943 83	Internal Costs
3/31/2012	JC2807	Big Eddy	Benefit Allocation	48 97	992 80	Internal Labor
					992 80	
					992 80	
					992 80	
					992 80	
				992.80	992 80	
					992 80	
				GL Balance - Water	992 80	
				Variance	-	

Big Eddy
Fixed Asset Tech - Sewer
8112-2-0200-10-1618-7777

Date	Invoice Number	Vendor	Description	Amount	Balance	
1/31/2012	JC2358	Big Eddy	Benefit Allocation	5 77	5.77	
1/9/2012	2011345 3	JoAnne M Nichols	Job 8112-0200-TECH2 3	18 75	24 52	
1/19/2012	2011346 3	JoAnne M Nichols	Job 8112-0200-TECH2 3	18 75	43 27	
1/26/2012	JC2271	Big Eddy	Tech2 Billing	38 45	81 72	
2/27/2012	JC2474	Big Eddy	Tech2 Billing	257 22	338 94	
2/29/2012	JC2560	Big Eddy	Benefit Allocation	25 5	364 44	
3/9/2012	2012354 2	JoAnne M Nichols	Job 8112-0200-TECH2 3	93 75	458 19	
3/29/2012	JC2716	Big Eddy	Tech2 Billing	125 62	583 81	
3/31/2012	JC2808	Big Eddy	Benefit Allocation	10 14	593 95	
					593 95	
					593 95	
					593 95	
				593 95	593 95	
				GL Balance - Sewer	593 95	
				Variance	-	

Description	Originating Debit Amount	Tech Allocation	NARUC	NARUC
8112-10011-000316 Total	1,190.54	115.29	100 16	334
8112-10011-000414 Total	189 54	18.35	100 14	331
8112-10011-000604 Total	5,685.00	550.51	100 04	304
8112-10012-000816 Total	362.29	35.08	100 16	334
8112-10012-001014 Total	2,825.03	273.56	100 14	331
Total	10,252.40	992.80		
Tech Allocation		992 80		
			NARUC	NARUC
8112-20011-000304 Total	499 24	138.49	200 04	354
8112-20012-000325 Total	862 31	239.21	200 25	393
8112-20012-000425 Total	519 34	144.07	200 25	393
8112-20012-000704 Total	260.20	72.18	200 04	354
Total	2,141.09	593.95		
Tech Allocation		593.95		

[illegible][illegible]

Description	Originating Debit Amount	Tech Allocation	NARUC	NARUC
8116-10011-000214 Total	655.00	22.04	100 14	331
8116-10011-000604 Total	3,374.67	113.55	100 04	304
8116-10012-001111 Total	4,699.60	158.13	100 11	311
Grand Total	8,729.27	293.71		
Tech Allocation		293.71		
			NARUC	NARUC
8116-20012-000607		945.11	200 07	361
Tech Allocation		945.11		

There were no Capital invoices entered for HC Swr in Q1. I selected a FWO's to allocate too. AM 4/25/12

Holly Ranch
Fixed Asset Tech - Water
8110-2-0100-10-1618-7777

[illegible]

GL Balance - Sewer	861 30
Variance	-

Tech2 Billing Benefit Allocation

Holly Ranch
Fixed Asset Tech - Sewer
8110-2-0200-10-1618-7777

Date	Invoice Number	Vendor	Description	Amount	Balance	
1/26/2012	JC2269	Holly Ranch	Tech2 Billing	76 9	76 90	Internal Costs
1/31/2012	JC2356	Holly Ranch	Benefit Allocation	11 53	88 43	Internal Labor
2/27/2012	JC2472	Holly Ranch	Tech2 Billing	192 25	280 68	Internal Costs
2/29/2012	JC2558	Holly Ranch	Benefit Allocation	19 06	299 74	Internal Labor
3/29/2012	JC2714	Holly Ranch	Tech2 Billing	115 35	415 09	Internal Costs
3/31/2012	JC2806	Holly Ranch	Benefit Allocation	9 31	424 40	Internal Labor
					424 40	
					424 40	
					424 40	
					424 40	
					424 40	
					424 40	
				424 40	424 40	

GL Balance - Sewer	424 40
Variance	-

Tech2 Billing Benefit Allocation

Description	Originating Debit Amount	Tech Allocation	NARUC	NARUC
8110-10011-000414 Total	26.76	9.78	100 14	331
8110-10012-000220 Total	580.84	212.35	100 20	340
8110-10012-000816 Total	974.42	356.23	100 16	334
8110-10012-001304 Total	773.94	282.94	100 04	304
Grand Total	2,355.96	861.30		
Tech Allocation		861.30		
			NARUC	NARUC
8110-20012-000804 Total	354.53	424.40	200 04	354
Grand Total	354.53			
Tech Allocation		1,285.70		

[illegible]

Tech2 Billing Benefit Allocation

**Piney Shores Utility Company
Fixed Asset Tech - Sewer
8114-2-0200-10-1618-7777**

[illegible]

Description	Originating Debit Amount	Tech Allocation	NARUC	NARUC
8114-10011-000314 Total	5,120.37	162.76	100 14	331
8114-10012-000914 Total	1,505.00	47.84	100 14	331
Grand Total	6,625.37	210.60		
Tech Allocation		210.60		

		NARUC	NARUC
8114-20012-000804	715.15	200 04	354
Tech Allocation	715.15		

There were no Capital invoices entered for PS Swr in Q1. I selected a FWO's to allocate too. AM 4/25/12

Big Eddy
Fixed Asset Tech - Water
8112-2-0100-10-1618-7777
Jul-12

[illegible]

Big Eddy
Fixed Asset Tech - Sewer
8112-2-0200-10-1618-7777
Jul-12

Date	Invoice Number	Vendor	Description	Amount	Balance
4/26/2012	JC3035	Big Eddy	Tech2 Billing	115.35	115.35 Internal Costs
4/30/2012	JC3158	Big Eddy	Benefit Allocation	15.74	131.09 Internal Labor
5/23/2012	2012364.3	JoAnne M Nichols	Job 8112-0200-TECH2 3	37.5	168.59 Internal Costs
5/31/2012	JC3482	Big Eddy	Tech2 Billing	115.35	283.94 Internal Costs
5/31/2012	CREDIT000000000793	Big Eddy	Benefit Allocation	-7.18	276.76 Internal Labor
6/30/2012	CREDIT000000000905	Big Eddy	Credit Notes	-30.63	246.13 Internal Costs
6/30/2012	JC3917	Big Eddy	Sales	147.84	393.97 Internal Costs
					393.97
					393.97
					393.97
					393.97
					393.97
				393.97	393.97
				393.97	393.97
				GL Balance - Sewer	231.38
				Variance	162.59

Tech2 Billing Benefit Allocation

Company	Description	Originating Debit Amount	Tech Allocation	NARUC	NARUC
	8112-10011-000414 Total	800.00	11.58	100 14	331
	8112-10012-000220 Total	5,216.44	75.53	100 20	340
	8112-10012-000816 Total	77.50	1.12	100 16	334
	8112-10012-001014 Total	3,174.08	45.96	100 14	331
	8112-10012-001304 Total	403.53	5.84	100 04	304
	8112-10012-001404 Total	150.00	2.17	100 04	304
	8112-10012-001521 Total	33,165.99	480.20	100 21	341
		42,987.54	622.40		
	Tech Allocation		622.40		
				NARUC	NARUC
	8112-20012-000804 Total	2,300.00	168.09	200 04	354
	8112-20012-001404 Total	866.00	63.29	200 04	354
	Grand Total	3,166.00	231.38		
	Tech Allocation		231.38		

Company	Description	Originating Debit Amount	Tech Allocation	NARUC	NARUC
	8116-10012-001014 Total	2,200.14	292.76	100.14	331
	8116-10012-001304 Total	3,375.00	449.10	100.04	304
		5,575.14	741.86		
	Tech Allocation		741.86		
				NARUC	NARUC
	8116-20012-001307 Total	51,345.45	282.97	200.07	361
	Grand Total	51,345.45			
	Tech Allocation		282.97		

**Hill Country
Fixed Asset Tech - Water
8116-2-0100-10-1618-7777
Jul-12**

[illegible]

**Hill Country
Fixed Asset Tech - Sewer
8116-2-0200-10-1618-7777
Jul-12**

Date	Invoice Number	Vendor	Description	Amount	Balance	
4/26/2012	JC3040	Hill Country	Sales	798.55	798.55	Internal Labor
4/30/2012	JC3162	Hill Country	Sales	147.8	946.35	Internal Labor
5/31/2012	JC3487	Hill Country	Sales	115.35	1,061.70	Internal Labor
5/31/2012	CREDIT000000000797	Hill Country	Credit Notes	-7.18	1,054.52	Internal Costs
6/30/2012	CREDIT000000000909	Hill Country	Credit Notes	-63.54	990.98	Internal Costs
6/30/2012	JC3921	Hill Country	Sales	306.69	1,297.67	Internal Labor
					1,297.67	
					1,297.67	
					1,297.67	
					1,297.67	
					1,297.67	
				1,297.67	1,297.67	
				GL Balance - Sewer	282.97	
				Variance	1,014.70	

Company	Description	Originating Debit Amount	Tech Alloc	NARUC	NARUC
	8110-10012-000220 Total	5,216.44	28.36	100 20	340
	8110-10012-000323 Total	2,126.70	11.56	100 23	343
	8110-10012-000816 Total	182.80	0.99	100 16	334
	8110-10012-001014 Total	2,051.74	11.16	100 14	331
	8110-10012-001404 Total	694.93	3.78	100 04	304
	8110-10012-001523 Total	5,712.23	31.06	100 23	343
	Grand Total	15,984.84	86.91		
	Tech Allocation		86.91		
				NARUC	NARUC
	8110-20012-000915 Total	770.96	120.97	200 15	371
	Grand Total	770.96			
	Tech Allocation		120.97		

**Holly Ranch
Fixed Asset Tech - Water
8110-2-0100-10-1618-7777
Jul-12**

[illegible]

Tech2 Billing Benefit Allocation

**Holly Ranch
Fixed Asset Tech - Sewer
8110-2-0200-10-1618-7777
Jul-12**

Date	Invoice Number	Vendor	Description	Amount	Balance	
4/26/2012	JC3033	Holly Ranch	Sales	153.8	153.80	Internal Labor
4/30/2012	JC3156	Holly Ranch	Sales	23.63	177.43	Internal Costs
5/31/2012	JC3480	Holly Ranch	Sales	192.25	369.68	Internal Labor
6/30/2012	CREDIT000000000903	Holly Ranch	Credit Notes	-31.86	337.82	Internal Costs
6/30/2012	JC3915	Holly Ranch	Sales	153.8	491.62	Internal Labor
					491.62	
					491.62	
					491.62	
					491.62	
					491.62	
					491.62	
					491.62	
				491.62	491.62	
				GL Balance - Sewer	120.97	
				Variance	370.65	

Tech2 Billing
Benefit Allocation

Company	Description	Originating Debit Amount	Tech Alloc	NARUC	NARUC
	8114-10012-001014		192.96	100 14	331
	Tech Allocation				
	Note: There were no invoices entered to WIP in Q2				
				NARUC	NARUC
	8114-20012-000704 Total	4,904.25	221.75	200 04	354
	Grand Total	4,904.25			
	Tech Allocation		221.75		

**Piney Shores Utility Company
Fixed Asset Tech - Water
8114-2-0100-10-1618-7777
Jul-12**

Date	Invoice Number	Vendor	Description	Amount	Balance	
4/26/2012	JC3037	Piney Shores	Sales	153.8	153.80	Internal Labor
4/30/2012	JC3159	Piney Shores	Sales	23.63	177.43	Internal Costs
5/23/2012	2012364 4	JoAnne M. Nichols	Job 8114-0100-TECH2 3	37 5	214.93	Internal Costs
5/31/2012	JC3484	Piney Shores	Sales	239 94	454.87	Internal Labor
5/31/2012	CREDIT000000000794	Piney Shores	Credit Notes	-10.91	443.96	Internal Labor
6/30/2012	CREDIT000000000906	Piney Shores	Credit Notes	-31.86	412.10	Internal Costs
6/30/2012	JC3918	Piney Shores	Sales	153.8	565.90	Internal Labor
					565.90	
					565.90	
					565.90	
					565.90	
					565.90	
				565 90	565 90	
				GL Balance - Sewer	192 96	
				Variance	372 94	

Tech2 Billing Benefit Allocation

**Piney Shores Utility Company
Fixed Asset Tech - Sewer
8114-2-0200-10-1618-7777
Jul-12**

[illegible]

Tech2 Billing
Benefit Allocation

Liberty Utilities - Q3 TECH Allocation

Row Labels	Sum of Originating Debit Amount				
8110-100	41,707.04	459.53	NARUC	NARUC	
8110-10012-000323	931.09	10.26	100 23		343
8110-10012-000423	527.66	5.81	100 23		343
8110-10012-000914	2,000.84	22.05	100 14		331
8110-10012-001014	698.35	7.69	100 14		331
8110-10012-001111	11,652.13	128.38	100 11		311
8110-10012-001304	24,768.21	272.90	100 04		304
8110-10012-001404	679.80	7.49	100 04		304
8110-10012-001620	448.96	4.95	100 20		340
8110-200	3,540.33	350.29			
8110-20012-000704	203.34	20.12	200 04		354
8110-20012-000915	491.63	48.64	200 15		371
8110-20012-001304	737.96	73.02	200 04		354
8110-20012-001404	1,506.01	149.01	200 04		354
8110-20012-001522	601.39	59.50	200 22		390
8112-100	9,866.57	2,279.75			
8112-10012-000220	185.48	42.86	100 20		340
8112-10012-000423	375.42	86.74	100 23		343
8112-10012-000914	914.27	211.25	100 14		331
8112-10012-001014	6,034.05	1,394.22	100 14		331
8112-10012-001521	629.11	145.36	100 21		341
8112-10012-001622	1,728.24	399.32	100 22		342
8112-200	14,316.74	1,124.44			
8112-20012-000425	661.92	51.99	200 25		393
8112-20012-000704	511.17	40.15	200 04		354
8112-20012-000804	286.21	22.48	200 04		354
8112-20012-000915	4,698.33	369.01	200 15		371
8112-20012-001304	6,783.14	532.75	200 04		354
8112-20012-001404	1,151.30	90.42	200 04		354
8112-20012-001520	224.67	17.65	200 20		382
8114-100	5,569.51	408.51			
8114-10012-000914	600.00	44.01	100 14		331

8114-10012-001014	4,557.02	334.25	100 14	331
8114-10012-001520	412.49	30.26	100 20	340
8114-200	1,578.47	579.53		
8114-20012-000704	630.01	231.31	200 04	354
8114-20012-000804	437.00	160.44	200 04	354
8114-20012-001522	511.46	187.78	200 22	390
8116-100	13,048.17	2,707.69		
8116-10012-000914	1,493.31	309.88	100 14	331
8116-10012-001014	3,232.08	670.70	100 14	331
8116-10012-001304	6,831.92	1,417.73	100 04	304
8116-10012-001404	1,418.64	294.39	100 04	304
8116-10012-001520	72.22	14.99	100 20	340
8116-200	1,621.69	1,256.41		
8116-20012-000804	159.00	123.19	200 04	354
8116-20012-001307	1,318.24	1,021.31	200 07	361
8116-20012-001422	144.45	111.91	200 22	390

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Big Eddy
Fixed Asset Tech - Water
8112-2-0100-10-1618-7777
Sep-12

Date	Invoice Number	Vendor	Description	Amount	Balance	
7/8/2012	2012370.3	JoAnne M. Nichols	Job 8112-0100-TECH2 3	18 75	18 75	Internal Costs
7/30/2012	JC4413	Big Eddy	Tech2 Billing	115.35	134.10	Internal Costs
7/31/2012	CREDIT000000000971	Big Eddy	Benefit Allocation	-13 12	120.98	Internal Labor
8/28/2012	JC4891	Big Eddy	Tech2 Billing	455 83	576 81	Internal Costs
8/31/2012	CREDIT000000001034	Big Eddy	Benefit Allocation	-365.35	211 46	Internal Labor
9/27/2012	JC5259	Big Eddy	Tech2 Billing	2,851 36	3,062.82	Internal Costs
9/30/2012	CREDIT000000001130	Big Eddy	Benefit Allocation	-783.07	2,279 75	Internal Labor
					2,279.75	
					2,279 75	
					2,279 75	
					2,279 75	
					2,279.75	
				2,279.75	2,279 75	
				GL Balance - Water	2,279.75	
				Variance	-	

Tech2 Billing
Benefit Allocation

Big Eddy
Fixed Asset Tech - Sewer
8112-2-0200-10-1618-7777
Sep-12

Date	Invoice Number	Vendor	Description	Amount	Balance	
7/8/2012	2012370 4	JoAnne M. Nichols	Job 8112-0200-TECH2 3	18.75	18.75	Internal Costs
7/30/2012	JC4416	Big Eddy	Tech2 Billing	239.91	258.66	Internal Costs
7/31/2012	CREDIT000000000972	Big Eddy	Benefit Allocation	-27.28	231.38	Internal Labor
8/5/2012	2012373 1	JoAnne M. Nichols	Job 8112-0200-TECH2 3	18.75	250.13	Internal Costs
8/28/2012	JC4892	Big Eddy	Tech2 Billing	954.79	1,204.92	Internal Costs
8/31/2012	CREDIT000000001035	Big Eddy	Benefit Allocation	-196.84	1,008.08	Internal Labor
9/27/2012	JC5260	Big Eddy	Tech2 Billing	160.41	1,168.49	Internal Costs
9/30/2012	CREDIT000000001131	Big Eddy	Benefit Allocation	-44.05	1,124.44	Internal Labor
					1,124.44	
					1,124.44	
					1,124.44	
					1,124.44	
				1,124.44	1,124.44	
				GL Balance - Sewer	1,124.44	
				Variance	-	

Tech2 Billing
Benefit Allocation